

Assessment of the Level of Accountability in the Context of the Development of Autonomy of Public Universities in Vietnam

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Abstract: The purpose of the study was the development of a methodological approach to assessing the subordination of the level of honor and autonomy of universities in Vietnam.

Methodology: a survey aimed at assessing the level of perception of respondents about the need to carry out accountable activities and assessing the real level of accountability of the studied universities in Vietnam. The survey included 559 managers and 448 teachers from 5 public universities in Vietnam. Correlation analysis of statistical data processing to empirically assess the density and nature of the relationship between the level of perception of need and the actual level of accountability of Vietnamese universities.

Main Findings: the Vietnamese universities under study are characterized by an average level of actual accountability, which does not contribute to the effective development of their autonomy in modern conditions. Given that the level of perception of the need for accountability by university personnel and its actual level of implementation have a direct subordinate relationship, it seems necessary to introduce effective mechanisms of accountability based on the motivation of personnel of higher education institutions in Vietnam.

Applications of this Study: the results of this research study will be useful to the government authorities of Vietnam, as well as the administration of educational institutions for the development and practical implementation of an effective strategy for increasing the autonomy of institutions of the higher education system in Vietnam, as a factor in the optimal ratio of state and market mechanisms in achieving socio-economic progress.

Novelty/Originality of this Study: The authors empirically determined the level of perception and actual accountability of universities in Vietnam, as well as quantitatively substantiated the qualitative parameters of their interaction in the process of developing the autonomy of higher educational institutions.

Keywords: Accountability Performance, Public Universities, Vietnam, Higher Education, University Autonomy, state control.

INTRODUCTION

One of Vietnam's strategies to achieve further economic growth is to modernize the education system, which, according to outside observers, lags behind other countries in Southeast Asia (Trines, 2017). The higher education system has been and remains one of the most massive social institutions in the country. It is higher education that plays a key role in the current strategy of the socio-economic development of Vietnam for 2011–2020 ((Vietnam Government, 2010), which is aimed at improving the quality of human capital, increasing the number of people with higher education, and modernizing the system of education to meet the needs of the industrialization of the country in a global environment. The successful development of the Vietnamese higher education system and its integration into international educational networks is closely related to the problem of autonomy and academic freedom of higher education institutions, ensuring the efficiency and

flexibility of universities and their ability to market maneuver. According to average indicators, the level of university autonomy in the world is growing - governments of different states realize that this is a tool for increasing the competitiveness of universities (Kireeva *et al.*, 2018). University autonomy defines the relationship between government, society, and the university. The more a university reacts to the needs of a market economy, the more diversified its external interests become.

University autonomy in Vietnam started in the 1990s, has been legalized and piloted reformed operating mechanism for public higher education institutions in the period 2014-2017, but until now, in general, the implementation of public university autonomy has not made significant changes due to many reasons (Robertson-Kraft & Zhang, 2018). The government, led by the Communist Party, remains central to key decisions in higher education, a continuation of the Soviet-style. An approach in which the university acts as a public institution under government control. Over the past decade, the Vietnamese higher education system has undergone fundamental changes, especially in the diversification

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of university ownership, types of training, and recruiter requirements, rendering the previous university administration mode obsolete. Fundamental changes are thus required to meet the increasing demands of society and the trends of the times. Vietnamese public universities are currently facing difficulties in solving the problem of size, revenue, and investment for quality (Paufler & Clark, 2019; Sánchez & Singh, 2018). These issues can only be solved when autonomy, in association with accountability, is provided (Mai, 2018). Simultaneously, favorable conditions for public universities have to be created to implement autonomy and accountability mechanisms. In response to recent trends, the Government of Vietnam in 2018 (National Assembly of the Socialist Republic of Vietnam, 2018) made significant changes to the 2012 Law on Higher Education (National Assembly of the Socialist Republic of Vietnam, 2012) and paved the way towards expanding institutional autonomy at universities in Vietnam. But as world experience shows, the autonomy of higher educational institutions inevitably leads to the search for various models of self-government, self-regulation, and the need to form a policy of transparency and openness in their activities (Kireeva *et al.*, 2018). Therefore, the government of the country makes universities more responsible for compliance with accountability measures by delegating more authority to educational institutions to make independent decisions. Universities are required by law (National Assembly of the Socialist Republic of Vietnam, 2018) to be held accountable for the use of public resources and the quality of their performance. The ultimate goal of performing accountability is to ensure that the school has upheld basic ethical principles in the conduct of its work. These are the principles set out to protect the public interests, protect public resources to be used for the right purposes, and ensure that the school fulfills its promises to learners and society. Thus, when the autonomy is extended to universities, the implementation of accountability plays a very important role in promoting the training universities to meet social research, linking university training with demand by stakeholders.

The Vietnamese government's drive to make universities more accountable goes beyond the university's responsibility for its performance (Hoang, 2017). The growing interest in accountability also implies a multitude of stakeholders and stakeholders: society; government; employers; graduates; teachers; students; competing national and foreign universities. Performing university accountability will enable

stakeholders to obtain information that is the basis for higher education-related decision-making (Jongbloed *et al.*, 2018). Sufficient and reliable information about universities will help learners choose a major and a place to study that is suitable for their ability, forte, and future career aspirations. Sufficient and reliable information about universities will help employers make decisions about association and cooperation with schools, thereby helping schools to build reliable training programs. Integrating the needs of employers, adding a team to participate in the training of entrepreneurs, managers with rich practical experience, ensuring a realistic career environment for learners experience throughout the process of learning and research, creating a favorable environment for the development of social funding, but first of all, employers for universities. Full Information and trusting universities also help state management agencies to issue appropriate policies to support and promote universities to train to meet social research (Nha, 2016). Feedback from stakeholders through specific decision-making on higher education-related issues is very important in helping universities to be aware of their strengths, weaknesses, as well as contributions and limitations of the school to help the school, take measures to promote its strengths and to overcome weaknesses towards training in response to social research. Taken together, these aspects of achieving autonomy and effectiveness in university accountability in Vietnam make the situation more difficult than ever.

The procedure and features of accountability of Vietnamese universities are regulated in the law on higher education (National Assembly of the Socialist Republic of Vietnam, 2012, 2018), ministerial orders and acts (Prime Minister of the Socialist Republic of Vietnam, 2020) governing the public sector, and as a rule, they include the mechanisms traditional and widespread in the practice of management of the education system: mandatory financial audit; quality assessment (licensing, accreditation, academic audit); general planning and reporting requirements such as development and monitoring of key performance indicators, etc. But it should be noted that, as practice shows, the accountability of higher education institutions in the country is at a rather low level (Hung *et al.*, 2018), as evidenced by the relatively high level of youth unemployment in the country (more than 7% at the beginning of 2020) (General Statistics Office of Vietnam, 2020). First of all, this is due to the provision of educational programs of insufficient quality and irrelevant to the needs of the modern market by

national universities. The current situation is due to several factors: (1) university autonomy and accountability are relatively new concepts and activities for Vietnamese public universities (Khoa *et al.*, 2019); (2) regional and global models of university autonomy and accountability of advanced universities have not been applied and tested by Vietnamese universities (Hanh *et al.*, 2020); (3) awareness and consensus in implementing university autonomy and accountability of management staff and members of public universities are not high (Nguyen & Shah, 2019); (4) experience in university autonomy and accountability of public universities is limited (Võ & Laking, 2020); (5) no comprehensive system of solutions to improve the effectiveness of university autonomy and accountability exists (Nguyen & Shah, 2019). Nevertheless, the implementation of accountability for universities is an objective necessity, which is gradually becoming the self-demand of each university and it plays a very important role in the development of universities as drivers of social and economic development of Vietnam. Therefore, this study is intended to identify and assess the features of the development of the autonomy of universities in Vietnam in modern conditions of state regulation of the higher education system. Within the framework of the article, the following tasks of a scientific slip were solved: the nature of the interaction between the actual accountability of Vietnamese universities and the sensitivity of the staff to its practical implementation in higher education institutions was interpreted; empirically assessed the level of university accountability and its susceptibility, substantiated a system of measures to increase the effectiveness of accountability in higher education institutions in Vietnam, taking into account the modern conditions of state regulation and priorities of the country's socio-economic development.

LITERATURE REVIEW

Over the past few years, educational science has been significantly enriched by various developments in the problems of autonomy and accountability of universities. In particular, most scholars emphasize the key role of institutional autonomy for higher education institutions and society as a whole (Nha, 2016; Minh, 2016; Ngoc & Thao, 2016). At the same time, autonomy is seen not as a goal in itself, but as a vital prerequisite for the success of European universities (Minh, 2016). It is emphasized that accountability is a kind of consensus point between government regulation and the market mechanism. The state

establishes an appropriate framework within which universities can successfully achieve their missions in the best possible way. The accountability mechanism is seen as a mechanism that forces higher education institutions to fulfill their commitments to their stakeholders and to make their commitments publicly available (Orakçı *et al.*, 2020; Paufler & Sloat, 2020). The invisible grid prevents higher education institutions from violating ethical standards as well as legal provisions in the course of performing their duties. To fulfill the commitment to stakeholders, universities must constantly develop internal competencies in performing functions, tasks including training functions to satisfy the needs of stakeholders (Nguyen & Shah, 2019). First of all, the needs of learners, employers, and the state. Implementing accountability is also seen as a method of promoting the image and academic performance of universities. Through higher education quality accreditation mechanisms; publicizing the school's capabilities and strengths; participation in university ranking ... will help the school assert its position in the domestic and international higher education system (Le & Tran, 2017). Nguyen *et al.* (2017) argued "the influence of accreditation contributes significantly to enhancing the university's quality of teaching, learning, research, and management". That allows the image of universities to be conveyed to stakeholders, thereby helping the school attract learners, attracting partners as well as sponsors, parties wishing to link, cooperate with the school (Ly, 2014).

Accountability is an indispensable obligation of the university, as well as of all organizations and their members. The accountability of a university is an obligation to provide full information about its activities to its stakeholders and to effectively implement its commitments. Therefore, the accountability of the university is not limited to reporting to governing agencies, but also to "those who have paid taxes to support the school" (Ly, 2012).

The most important meaning of accountability performance is to ensure that the university has upheld basic ethical principles in the performance of its work. These are the principles set out to protect public interests and resources, which should be used for the right purposes, and to ensure that the school complies with the promises made to its students and society (Huisman & Currie, 2004). Many studies have linked accountability policies to loss of autonomy and teacher resentment (Erichsen & Reynolds, 2020; von der Embase *et al.*, 2016), and others have documented the

greater dissatisfaction and turnover at a high poverty, high minority schools (Reddy *et al.*, 2018). Meanwhile, accountability is negatively associated with teaching career expectations (Won Han, 2018). As was stated by Kraft *et al.* (2020) evaluation reforms also increased the quality of new teachers by decreasing the supply of teachers coming from less competitive undergraduate institutions. Dyson (2020) noted that external accountability creates more tension in teachers' inquiry practices. Orakçı *et al.* (2020) found that teacher external accountability was correlated with teacher innovativeness and responsible teaching. In being accountable, the university will make its entire operation transparent to the state, society, and stakeholders (school officials, students, parents, recruitment agencies, donors). When school activities are transparent, it creates conditions for the state, society, and other stakeholders to participate in monitoring the school's activities so that it can avoid mistakes, especially in the financial sector (Pan, 2009).

Another meaning of carrying out accountability is to promote the university's brand. In the context of increasingly competitive higher education, the university's brand is considered an advantage. The more effective a brand name is, the more widely it is known, and the more competitive the university is. Therefore, accountability performance, in addition to other goals, must also aim to promote the university's brand (Perkins, 1978).

Accountability is the acknowledgment of responsibility for every action, product, decision, or policy we make in the leadership, management, and performance of our work. Accountability is understood as the ability to fulfill a full information obligation, the ability to justify its actions in the past or the future and to be punished if such action violates the rules, ethical and legal principles (Ly, 2012).

Thus, the majority of researchers have formed a unified position regarding the need for autonomy and accountability to one degree or another for universities. Accountability is an essential element of integrity initiatives and one of the key principles of good governance in education. At the same time, there is a complication of the need for accountability of higher educational institutions at the present stage, which is associated with the complex structure of this concept and mechanism (Hoang, 2017). Therefore, there is no consensus on the level of university autonomy, its parameters, types, fields of application, the need for regulation, and the framework at this stage.

Most scientific studies, as shown by the analysis of literary sources, state an increase in the level of autonomy in the higher education system in developed countries and focus on the peculiarities of moving universities towards greater accountability, and, consequently, to tightening requirements for university leadership (Abadzi, 2017; Nha, 2016; Hung *et al.*, 2018). Accountability as a mandatory norm and the individual mechanisms for its implementation has not generated enthusiasm among many stakeholders in the higher education community. Therefore, many studies have emerged to ensure the effectiveness of the mechanism for the optimal level of university autonomy and the effectiveness of the accountability mechanism. Most scholars agree that accountability is effective if it is constructive (Abadzi, 2017; von der Embse *et al.*, 2016; Sułkowski, 2016; Al Kadr, 2015). Higher education institutions are more likely to appreciate the need for accountability if their relationships with key stakeholders, especially government agencies, are positive, stimulating, rather than punitive (Acar *et al.*, 2011). Consequently, reporting is not a search for indicators of bad performance, but a strategic choice to improve performance. At the same time, the most effective are those mechanisms of accountability and the development of autonomy, which are jointly agreed and which are voluntarily adopted by universities (Sułkowski, 2016). This ensures greater responsibility for providing feedback and greater acceptance of agreed-upon instruments of accountability. Such agreements become the culmination of a negotiation process between university leaders and public administrators, which guarantees convergence of the strategic goals of institutional and public policies (Sułkowski, 2016). As already noted, the dominant part of scientific research on this topic has considered the autonomy of universities in countries with a high level of autonomy or with a constantly progressing level of autonomy of higher education institutions. Whereas the object of our research is the autonomy of universities, all the time functioning in a country with a totalitarian political regime and under strict state control. This introduces certain peculiarities in the mechanisms for introducing accountability and increasing the autonomy of universities. We need a new approach to accountability, an approach that yields better results early in the development of university autonomy. Accountability needs to focus on public and university interests and encourage policymakers and educators to be equally accountable for achieving them. It should become an instrument of cooperation since it is based on mutual responsibility.

METHODOLOGY

Sample and Survey Subjects

The sample for conducting a questionnaire, aimed at assessing the level of responsiveness of respondents to the need for accountability and assessing the actual level of accountability of universities, was formed by managers and teachers of the following five public universities to survey: Can Tho University, Hanoi University of Industry, Saigon University, the Ho Chi Minh City University of Technical Education, and Vinh University. These schools represent Vietnamese public universities. During the study, the interview covered 100% of managers and randomly surveyed 10% of lecturers from the five selected schools. Information about the respondents is given in Table 1.

The total number of respondents was 1,007 respondents. The representativeness of the survey results is evidenced by the size of the sample population, which exceeds the minimum size requirements calculated by the formula (1) (Reid, 2015):

$$S = D(\alpha)^2 \times v \times (1 - v) / \varepsilon^2 \quad (1)$$

where S is the sample's size;

$D(\alpha)$ is normalized deviation determined by the level of confidence (α);

v is the deviation of the sample;

ε is the acceptable error level.

With a large general population, which is the number of teaching and managerial staff of universities, the minimum required size of the sample population, calculated by the formula (1), is 384 people. The minimum required sample size is determined based on

a confidence level of 95% and a confidence interval of $\pm 5\%$.

Conducting a Status Survey

The methodological basis of the research was the method of questioning and a pedagogical experiment. The survey was carried out among teachers and managers of Vietnamese universities, who formed a sample of the study (Table 1). A questionnaire was sent to the respondents' e-mails (Table 2), which was formed from 18 criteria for assessing the level of sensitivity to the need for accountability and an assessment of the actual level of accountability of universities.

This framework of criteria is based on the reference of Standards about quality assessment of higher education institutions in Vietnam (Hanh *et al.*, 2020; Nguyen & Shah, 2019) and three basic aspects of accountability for public universities.

During the survey, the respondents were asked:

- 1) To evaluate the actual level of accountability of the university, which the respondent represents. Each criterion from Table 2 is evaluated according to 5 levels, corresponding to 5 accompanying points: Level 1: 1 point; Level 2: 2 points; Level 3: 3 points; Level 4: 4 points; Level 5: 5 points;
- 2) To evaluate the sensitivity of the need for accountability - how much the respondent agrees on the need to conduct activities aimed at maintaining or increasing the level of accountability of the university that meets each of the criteria of the questionnaire. For example, about the need for Explanation on criteria and modes of admission (criterion 1); if necessary Explanation of training quality and training quality

Table 1: Information about the Survey Subjects

Schools	Survey Subjects		Total
	Managers	Lecturers	
Can Tho University	136	100	236
Hanoi University of Industry	102	186	288
Saigon University	53	21	74
Ho Chi Minh City University of Technical Education	137	72	209
Vinh University	131	69	200
Total	559	448	1,007

Table 2: Criteria for the Evaluation of University Accountability

Aspect/Criteria	Level of Evaluation
<i>Criteria 1:</i> Explanation of criteria and modes of admission	Level 1: The criteria and modes of admission have not been explained.
	Level 2: There is an explanation of the admission criteria, but there is not yet an explanation of the admission method.
	Level 3: There is an incomplete explanation of the criteria and modes of admission.
	Level 4: There is a clear explanation of the criteria and methods of admission.
	Level 5: The explanation of criteria and methods of admission is full and persuasive
<i>Criteria 2:</i> Explanation of training quality and training quality assurance conditions;	Level 1: The training quality and training quality assurance conditions of the school have not been explained.
	Level 2: There is an explanation of training quality, but there is not yet an explanation of training quality assurance conditions.
	Level 3: The explanation of training quality and training quality assurance conditions is incomplete.
	Level 4: There is a clear explanation of training quality and training quality assurance conditions.
	Level 5: The explanation of training quality and training quality assurance conditions is adequate and convincing.
<i>Criteria 3:</i> Explanation on the formulation, evaluation, issuance, organization of implementation and accreditation of undergraduate, masters, and doctoral degree programs	Level 1: The formulation, evaluation, promulgation, organization of implementation, and accreditation of undergraduate, master's, and doctoral degree programs have not been explained.
	Level 2: There is an explanation of the formulation, appraisal, promulgation, organization of implementation, but there is not yet explain of accrediting training programs for undergraduate, master's, and doctoral degrees.
	Level 3: The explanation of the formulation, evaluation, promulgation, organization of implementation, and accreditation of undergraduate, master's, and doctoral degree programs is incomplete.
	Level 4: There is a clear explanation of the formulation, evaluation, issuance, organization of implementation, and accreditation of undergraduate, masters, and doctoral degree programs
	Level 5: There is a sufficient and persuasive explanation of construction, appraising, promulgating, organizing the implementation and testing of undergraduate, master's, and doctoral degree programs.
<i>Criteria 4:</i> Explanation on organization and management of training concerning levels and forms of training	Level 1: The organization and management of training for the levels and forms of training have not been explained
	Level 2: There is an explanation of organization and training management for the training levels, but there is not have an explanation on the organization and management of training for the form of training.
	Level 3: There is an explanation of the organization and management of training for the levels and forms of training, but it is not sufficient.
	Level 4: There is a clear explanation of training organization and management for the levels and forms of training.
	Level 5: The explanation of the organization and management of training for the levels and forms of training is sufficient and convincing.
<i>Criteria 5:</i> Explanation on the organizational model, operational mode of science and technology organization	Level 1: The organizational model, mode of operation of science, and technology organizations have not been explained.
	Level 2: There is an explanation of the organization and operation model of science and technology organization, but there is not an explanation on the mode of operation of science and technology organization.
	Level 3: There is an explanation of an organizational model, operational mode of science and technology organization, but it is not sufficient.
	Level 4: There is a clear explanation of the organizational model and mode of operation of the science and technology organization.
	Level 5: The explanation of the organization and operation mode of science and technology organization is sufficient and convincing.
<i>Criteria 6:</i> Explanation on training conjunct program with foreign training institutions at the level corresponding to the level that the institution is training	Level 1: The training conjunct program with the foreign training institution at the level corresponding to the level that the institution is holding the training has not been explained.
	Level 2: There is the explanation of the training conjunct program with a foreign training institution, but there is not an explanation on the equivalent qualification to the level that the institution is training
	Level 3: There is an explanation of the training conjunct program with foreign training institutions at the level corresponding to the level that the institution is training, but it is not enough.
	Level 4: There is a clear explanation of the training conjunct program with the foreign training institution at the level corresponding to the level that the institution is training
	Level 5: There is an adequate and convincing explanation of the training conjunct program with foreign training institutions at the level corresponding to at the level which the institution is training.

(Table 2). Continued.

Aspect/Criteria	Level of Evaluation
<p><i>Criteria 7:</i> Explanation of the organizational structure of the school</p>	Level 1: The organizational structure of the school has not been explained.
	Level 2: There is an explanation of the organizational structure of the school, but there is not an explanation of the school's apparatus
	Level 3: The explanation of the organizational structure of the school is incomplete
	Level 4: There is a clear explanation of the organizational structure of the school
	Level 5: The explanation of the organizational structure of the school is complete and convincing
<p><i>Criteria 8:</i> Explanation on the establishment, merger, division, splitting and dissolution of school institutions</p>	Level 1: The establishment, merger, division, separation, and dissolution of school institutions has not been explained
	Level 2: There is the explanation of establishment, merger, division, splitting, but there is not explanation of the dissolution of school institutions
	Level 3: The explanation of the establishment, merger, division, splitting, and dissolution of school institutions is incomplete
	Level 4: There is a clear explanation of the establishment, merger, division, separation, and dissolution of school institutions
	Level 5: There is the full and convincing explanation of the establishment, merger, division, separation, and dissolution of school organizations
<p><i>Criteria 9:</i> Explanation on recruitment, employment, appointment, dismissal, commendation, discipline, and management of officials and employees</p>	Level 1: Recruitment, employment, appointment, dismissal, commendation, discipline, and management of school officials and employees have not been explained
	Level 2: There is the explanation of recruiting, using, appointing, dismissing, commending, and disciplining, but there is not have explanation on the management of officials and employees
	Level 3: There is an inadequate explanation of recruitment, employment, appointment, dismissal, commendation, discipline, and management of officials and employees
	Level 4: There is a clear explanation of recruitment, employment, appointment, dismissal, commendation, discipline, and management of officials and employees
	Level 5: There is a full and convincing explanation of recruitment, employment, appointment, dismissal, commendation, discipline, and management of officials and employees.
<p><i>Criteria 10:</i> Explanation on regimes and policies of attraction, use, training, fostering, and remuneration for civil servants, officials, scientists, managers, and highly qualified workers;</p>	Level 1: The regime and policies for attracting, using, training, fostering, and treating employees, officials, scientists, managers, and highly-qualified laborers have not yet been explained.
	Level 2: There is the explanation of regimes and policies of attraction, use, training, and retraining, but there is not yet presenting about regimes and incentive policies for civil servants, officials, scientists, managers, highly qualified workers
	Level 3: There is not enough explanation of regimes and policies of attraction, use, training, fostering, and remuneration for civil servants, officials, scientists, managers, and highly qualified workers
	Level 4: There is a clear explanation of the regimes and policies of attracting, use, training, fostering, and treating employees, high-ranking officials, scientists, managers, and other employees.
	Level 5: There is a sufficient and persuasive explanation of regimes and policies of attraction, use, training, fostering, and remuneration for civil servants, officials, scientists, managers, and highly qualified workers.
<p><i>Criteria 11:</i> Explanation on the organization of examinations or consideration for promotion of job titles according to current regulations</p>	Level 1: The organization of examinations or promotion of job titles according to the current regulations has not been explained
	Level 2: There is the explanation of exam organization, but there is not have an explanation on consideration for promotion of professional titles according to current regulations
	Level 3: There is an incomplete explanation of exam organization or promotion of career titles following current regulations.
	Level 4: There is a clear explanation of the organization of examination or promotion of career titles following current regulations
	Level 5: There is a full and convincing explanation of organizing exams or promoting job titles according to current regulations.
<p><i>Criteria 12:</i> Explanation on formulating and approving the project of the employment position, number of employees, labor structure according to occupation titles</p>	Level 1: The formulation and approval of the project on the position, number of employees, and labor structure according to the occupation title has not been explained.
	Level 2: There is the explanation on construction and approval of the position project, the number of people who work, but there is not an explanation of the labor structure according to the occupation title
	Level 3: There is an incomplete explanation of formulation and approval of the project for job placement, number of employees, labor structure according to the occupation titles
	Level 4: There is a clear explanation of formulating and approving the project of the employment position, number of employees, labor structure according to occupation title
	Level 5: There is the full and persuasive explanation of formulation and approval of the project on employment position, number of employees, and labor structure according to occupation titles

(Table 2). Continued.

Aspect/Criteria	Level of Evaluation
<i>Criteria 13:</i> Explanation of tuition rates and fees	Level 1: The collection level of tuition fees and other fees of the school have not been explained.
	Level 2: There is an explanation of the collection level of tuition fee but there is not an explanation of the collection level of other fees.
	Level 3: There is an incomplete explanation of the collection level of tuition fees and other fees
	Level 4: There is a clear explanation of the collection level of tuition fees and other fees
	Level 5: There is a full and convincing explanation of the collection level of tuition fees and other fees
<i>Criteria 14:</i> Explanation of the collection level from higher education service according to the mode of continuing education	Level 1: The collection level from higher education services in the form of continuing education has not been explained
	Level 2: There is a rough explanation of the collection level from higher education services based on continuing education
	Level 3: The explanation of collection-level from higher education services by mode of continuing education is incomplete
	Level 4: There is a clear explanation of collection-level from higher education services based on continuing education
	Level 5: There is an adequate and convincing explanation of collection-level from higher education services based on continuing education
<i>Criteria 15:</i> Explanation of the use of state budget allocations for irregular tasks or training orders, science, and technology	Level 1: The use of state budget funds for irregular tasks or training and scientific and technological orders has not been explained
	Level 2: There is the explanation of the use of state budget allocations for infrequent tasks, but there is not yet explain the tasks of ordering training and science and technology
	Level 3: The explanation of the use of state budget funding for irregular tasks or order for training and science and technology is not sufficient
	Level 4: There is clear accountability of the use of state budget allocations for irregular missions or training, scientific, and technological orders
	Level 5: There is a sufficient and persuasive explanation of the use of state budget funds for irregular tasks or orders for training and science and technology.
<i>Criteria 16:</i> Explanation of the use of aid, sponsored, donative, offer capital sources	Level 1: The use of aid, sponsored, donative, offer capital sources has not been explained
	Level 2: There is an explanation of the use of aid and sponsored capital sources, but there is not yet an explanation of the use of donative and offer capital sources.
	Level 3: There is an inadequate explanation of the use of aid, sponsored, donative, and offer capital sources.
	Level 4: There is a clear explanation of the use of aid, sponsored, donative, and offer capital sources.
	Level 5: The explanation of the use of aid, sponsored, donative, offer capital sources is adequate and convincing
<i>Criteria 17:</i> Explanation of school spending activities	Level 1: The school's spending activity has not been explained
	Level 2: There is a rough explanation of the school's spending activities
	Level 3: There is an incomplete explanation of school spending activities
	Level 4: There is a clear explanation of the school's spending activities
	Level 5: There is a full and convincing explanation of the school's spending activities
<i>Criteria 18:</i> Explanation on the establishment of school funds (career development fund, reward fund; welfare fund; student support fund ...)	Level 1: The establishment of school funds (career development funds, reward funds; welfare funds; student support funds) has not been explained
	Level 2: There is the accountability for setting up non-business operation development funds, welfare fund, but there is not yet an explanation on student support fund
	Level 3: The explanation of the establishment of school funds (career development fund, reward fund; welfare fund; student support fund) is incomplete
	Level 4: There is a clear explanation of the establishment of school funds (career development fund, reward fund; welfare fund; student support fund)
	Level 5: There is a full and convincing explanation of setting up the school's funds (career development fund, reward fund; welfare fund; student support fund)

assurance conditions (criterion 2), etc. To assess the degree of agreement, it was proposed to use a 5-point Likert scale, according to which the criteria were assessed on a qualitative scale of “completely disagree”, “disagree”, “hard to say”,

“agree”, and “completely agree”. Qualitative assessments were converted into quantitative ones (natural numbers in the range of 1-5) by assigning 1 point to the answer option “totally disagree”, 2 points to “disagree”, etc. As the

degree of agreement with the questionnaire criterion increased, the score increased. The survey was voluntary and anonymous.

The reliability of the questionnaire was assessed by Cronbach's alpha coefficient (Table 3), calculated according to the respondents' estimates in the Statistica 12.0 program.

The total value of the Cronbach alpha coefficient when assessing the respondents' susceptibility to the need for university accountability was 0.88 when assessing the actual level of university accountability - 0.89. The indicator values are in the recommended range of 0.7-0.9 (Hair *et al.*, 2017), which indicates the reliability of the questionnaire and the possibility of its use for research purposes.

To analyze the general level of respondents' sensitivity to the need for accountability and assess the actual level of accountability of Vietnamese universities (average scores for the sample of respondents), the following gradation of levels was used: 1.00-1.80 - very

low, 1.81-2.60 - low, 2.61-3.40 - average, 3.41-4.20 - high, 4.21-5.00 - very high. These levels are obtained by dividing the range of possible estimates [1; 5] at 5 equal intervals.

The survey was carried out from May to October 2019.

Statistica 12.0 and SPSS 23.0 software packages were used for statistical data processing.

A pedagogical experiment aimed at increasing the accountability of universities

To increase the level of accountability of universities, a pedagogical experiment was carried out. An experiment was conducted based on Vinh University with the participation of university managers and teachers who took part in the initial survey described above.

The experiment was carried out in the form of a training duration of 2 months - during November-December 2019, the essence of which was:

Table 3: Reliability Indicators of a Questionnaire Aimed at Assessing the Level of Sensitivity of the Need for Accountability and Assessing the Actual Level of Accountability of Universities

Survey criterion	Cronbach's alpha value	
	In evaluating the responsiveness of the need for university accountability	In evaluating the actual level of university accountability
Criteria 1	0.81	0.89
Criteria 2	0.89	0.87
Criteria 3	0.91	0.85
Criteria 4	0.89	0.91
Criteria 5	0.9	0.89
Criteria 6	0.87	0.9
Criteria 7	0.88	0.9
Criteria 8	0.86	0.89
Criteria 9	0.88	0.9
Criteria 10	0.89	0.9
Criteria 11	0.87	0.9
Criteria 12	0.91	0.89
Criteria 13	0.9	0.88
Criteria 14	0.86	0.89
Criteria 15	0.89	0.91
Criteria 16	0.92	0.87
Criteria 17	0.88	0.87
Criteria 18	0.87	0.91
The total value of the Cronbach's alpha coefficient according to the survey	0.88	0.89

1. Awareness-raising for cadres and lecturers about the need to carry out accountability in public universities by informing about the following reasons why accountability is necessary: to meet the requirements of a fundamental and comprehensive renovation of higher education; to meet the requirements of university autonomy and to meet the requirements of cohesion between universities and stakeholders.
2. Identifying the key issues in the areas where public universities should be accountable: training, science, and technology; organizational structure and personnel; and finance. There are many specific activities within public universities, and public universities cannot carry out accountability for all individual activities. Therefore, for each field of activity (training, science, and technology; organizational structure and personnel; finance), it is necessary to identify the essential content that requires explanation. There is also content that expresses the high autonomy of Vietnamese public universities.
3. Informing about the need for diversifying the forms of accountability of public universities. The subjects of university accountability are very diverse, ranging from the state, society, and learners to the officials and lecturers at the university. Therefore, the forms of accountability must be diversified so that all subjects can access the school's information and participate in monitoring the school's activities. Higher education institutions may exercise accountability through mission and vision statements, core values, output standards, 'three public disclosures', annual reports, etc (Kim, 2018; Vasiljeva et al., 2018). These forms of explanation contribute to the "publicizing," "transparency," and "health" of university activities.
4. Building an accountability culture in public universities. The culture of accountability requires that every organization or individual in the university should regularly pay attention to the results of its daily work and carry out a self-assessment based on defined ethical and legal standards. To build a culture of accountability, the most important thing is to establish the university's core values, such as responsibility,

publicity, transparency, and commitment; at the same time, there should be a mechanism for units, organizations, and individuals in the university to carry out voluntarily accountability regarding assigned tasks.

The initial level of university accountability (before the experiment) was formed by the university average scores obtained because of the survey described above. To assess the effectiveness of the experiment, a repeated survey was conducted for managers and teachers of Vinh University during January-February 2020. During the repeated questioning, the actual level of university accountability was assessed according to the criteria of Table 2.

The result is measured by comparing the difference between the result after the impact (the test) and the before impact (input). When there is a discrepancy (indicated by $(O2 - O1) > 0$), it is possible to conclude that the proposed solutions have been effective for the performance of the accountability of public universities. $O1$, $O2$ are average values of the university accountability indicator before and after the experiment, respectively

RESULTS

Assessing the Level of Sensitivity of the Need for Accountability and Assessing the Actual Level of Accountability of Universities

The research team investigated the status of the responsiveness of managers and educators to the need for university accountability. Results are shown in Table 4.

From the data collected in Table 4 the following comments can be drawn:

First: Awareness of managers and lecturers (per unit of school) on the performance of universities' accountability is the same. The average score is 3.42. With this average score, the perceptions of managers and lecturers of the surveyed universities are at a relatively appropriate level. For 2 universities (Saigon University, Vinh University), respondents' sensitivity to the need for accountability is at an average level, for 3 (Can Tho University, Hanoi University of Industry, Ho Chi Minh City University of Technical Education) - at a high level. Can Tho University has the highest average score, while Saigon University has the lowest average score. The reason Can Tho University has the highest average score is that, in recent years, the University

Table 4: Responsiveness of Managers and Educators to the Need for University Accountability

School	Average			Standard Deviation (SD)	Confidence interval 95%		Min	Max
	Managers' evaluation	Teachers' evaluation	University		Lower Bound	Upper Bound		
Can Tho University	3.51	3.42	3.47	0.81	3.37	3.58	1.54	4.94
Hanoi University of Industry	3.54	3.35	3.41	0.93	3.31	3.52	1.59	5.00
Saigon University	3.44	2.80	3.26	0.93	3.05	3.48	1.59	4.91
Ho Chi Minh City University of Technical Education	3.57	3.25	3.46	0.90	3.33	3.58	1.44	5.00
Vinh University	3.54	3.10	3.39	0.90	3.27	3.52	1.59	5.00
Total/average	3.53	3.29	3.42	0.89	3.37	3.48	1.44	5.00

has implemented many activities related to university autonomy and accountability. Meanwhile, Saigon University has just begun to pay attention to this issue.

Second: Among schools, the managers' perception regarding accountability is always higher than lecturers.

The reason for this difference is that managers are more capable of learning and participating in accountability than lecturers. Thus, their awareness of the performance of accountability is also more complete and more appropriate than lecturers.

The results of assessing the actual level of accountability of Vietnamese universities are presented in Table 5.

From the data of Table 5, the following comments can be drawn:

Firstly, if based on the average score, the management staff of the schools is more appreciative of the reality of the university's accountability compared

to lecturers. However, this difference is not much, except for Saigon University. Therefore, it can be seen from Table 4 that the standard deviation for Saigon University is the largest.

Second: In five surveyed schools, three schools were assessed by the subjects as having the status of implementing accountability at a good level, namely: Can Tho University, Hanoi University of Industry, Ho Chi Minh City University of Technical Education. Two universities, Saigon University and Vinh University were assessed by the survey subjects as being at an average level.

Calculation of the pairwise correlation coefficient between respondents' susceptibility indicators of the need for university accountability and the level of actual university accountability allowed for determining a significant relationship between these indicators. The calculated correlation coefficient was 0.858, which is significant at a significance level of $p < 0.01$.

Table 5: Results of Evaluating the Degree of Accountability of University Managers and Lecturers (Per School Unit)

School	Average			Standard Deviation (SD)	Confidence interval 95%	
	Managers' evaluation	Teachers' evaluation	University		Lower Bound	Upper Bound
Can Tho University	3.51	3.46	3.49	0.85	3.38	3.59
Hanoi University of Industry	3.60	3.40	3.47	0.96	3.36	3.58
Saigon University	3.54	2.84	3.34	1.09	3.09	3.60
Ho Chi Minh City University of Technical Education	3.63	3.29	3.51	0.94	3.39	3.64
Vinh University	3.50	3.19	3.39	0.98	3.26	3.53
Average	3.56	3.34	3.46	0.95	3.40	3.52

Table 6: Results of an Evaluation of Accountability Performance of Vinh University before the Trial

No	Criteria	Evaluated Scale					Score of Criteria
		1	2	3	4	5	
1	Criteria 1				x		4
2	Criteria 2			x			3
3	Criteria 3				x		4
4	Criteria 4				x		4
5	Criteria 5			x			3
6	Criteria 6			x			3
7	Criteria 7				x		4
8	Criteria 8				x		4
9	Criteria 9				x		4
10	Criteria 10			x			3
11	Criteria 11			x			3
12	Criteria 12		x				2
13	Criteria 13			x			3
14	Criteria 14			x			3
15	Criteria 15			x			3
16	Criteria 16			x			3
17	Criteria 17				x		4
18	Criteria 18				x		4
	Total	0	1	9	8	0	61
	Average						3.39

Results of a Pedagogical Experiment Aimed at Increasing the Level of University Accountability

Results of the evaluation of accountability performance of Vinh University before the trial are shown in Table 6.

Results of the evaluation of accountability performance of Vinh University after the experiment are shown in Table 7.

From the results of Tables 6 and 7, it is possible to make Table 8.

The data from Table 8 shows: the result after the test is higher than before the test. Among 18 criteria to evaluate the performance of the accountability of Vinh University, before the test, there was 1 criterion at 2 points, 9 criteria at 3 points, 8 criteria at 4 points. Meanwhile, after the test, the number of criteria at 4 points is 16; 1 criterion at 5 points, no criteria at 2 points. The total number of evaluation points for the performance of the accountability of Vinh University before the test was 61 after the test was 72. Average

university accountability scores before experiment 3.39 (ranked at an average level) after the test was 4.0 (ranked at a high level).

As such, the experimental results have proved the effectiveness of the solutions that were proposed by the research team for the performance of accountability at public universities in Vietnam.

DISCUSSION AND CONCLUSIONS

Autonomy and accountability are two unified sides in all activities of public universities in the world in general and Vietnam in particular. As Vietnamese public universities promote autonomy, accountability is an even more important aspect. By carrying out accountability, all activities in Vietnamese public universities become transparent, healthy, and democratized. However, the current implementation of accountability in Vietnamese public universities still has certain limitations. Within the framework of the study, based on the formulated hypothesis, a methodological approach was developed that allows one to determine the degree of subordination of the level of perception of

Table 7: Results of the Evaluation of Accountability Performance of Vinh University after the Experiment

No	Criteria	Evaluated Scale					Score of Criteria
		1	2	3	4	5	
1	Criteria 1				x		4
2	Criteria 2				x		4
3	Criteria 3				x		4
4	Criteria 4				x		4
5	Criteria 5				x		4
6	Criteria 6				x		4
7	Criteria 7				x		4
8	Criteria 8				x		4
9	Criteria 9				x		4
10	Criteria 10				x		4
11	Criteria 11				x		4
12	Criteria 12			x			3
13	Criteria 13				x		4
14	Criteria 14				x		4
15	Criteria 15				x		4
16	Criteria 16				x		4
17	Criteria 17				x		4
18	Criteria 18					x	5
	Total	0	0	1	16	1	72
	Average						4.0

Table 8: Summary of Results of the Evaluation of Accountability Performance of Vinh University before and after the Trial

Time	Level of Score					Total	Average
	1	2	3	4	5		
Before test	0	1	9	8	0	61	3.39
After test	0	0	1	16	1	72	4.0

the need for university accountability and the real level of accountability as a driver for the development of the autonomy of a higher educational institution. The presented methodology is characterized by versatility and can be used for assessment regardless of the degree of subordination of the educational institution or country affiliation. In contrast to previous studies of university autonomy and accountability mechanisms in higher education (Ly, 2012; Dyson, 2020; Abadzi, 2017), the proposed approach allows one to quantify the actual level of accountability and its perception by the subjects of the education system. This, in turn, makes it possible to carry out current diagnostics of the level of effectiveness of the accountability mechanism

and its compliance with the conditions of the functioning of higher education institutions and their interaction with state control bodies.

The developed approach made it possible to reveal a positive perception of managers of the higher education system and the teaching staff (average score 3.42 with 5 maximum) about the need to carry out strictly accountable activities of the studied universities in Vietnam. For 2 of the 5 universities studied (Saigon University, Vinh University), the receptivity to university accountability is at an average level, for 3 (Can Tho University, Hanoi University of Industry, Ho Chi Minh City University of Technical Education) - at a high level.

The average indicator of actual university accountability is also high (the average score for the sample of universities was 3.46). For Saigon University and Vinh University, the publicity level is average. At the same time, for none of the studied universities in Vietnam, the level of receptivity and the level of accountability is at a very high level (4.21-5 points).

The methodological approach presented in the study to assess the level of perception of the staff of the accountability of a higher educational institution also allowed to empirically substantiate the directly proportional relationship between the level of susceptibility to the need for accountability to the state and the actual level of accountability of a higher educational institution. This, in turn, made it possible to conclude within the framework of this study that the primary task of the Vietnamese government and university administration should be the introduction of effective mechanisms to motivate and stimulate the staff of universities to exercise accountability to increase the autonomy of universities to level the strict state regulation of the system of educational institutions in achieving social and economic progress in the country. The pedagogical experience carried out within the framework of our research has proved this in practice.

Despite the excesses and misunderstandings of accountability requirements at Vietnamese universities, increasing access to information about higher education institutions and their performance is welcome. Therefore, the university administration and government agencies should focus on the motivational aspect of the staff because Vietnamese universities are currently at the initial stage of development of the university and academic autonomy. We see it as appropriate to focus on the leadership role and ownership of universities in delivering results, build the capacity of higher education institutions to conduct monitoring and evaluation, reduce the reporting burden by coordinating with the systems that universities use to monitor and evaluate their educational strategies, strengthen and harmonize existing international mechanisms to track progress on all commitments made. It also seems necessary to introduce a variety of effective training programs into the higher education system to develop effective management skills (Sulkowski, 2016; Al Kadr, 2015). They include training in leadership, strategic and financial planning, budget management, financial reporting, interaction with university councils. In modern times, the requirements of accountability can only be met if higher education

institutions are truly autonomous. The successful development of university autonomy in Vietnam will therefore depend on a balance between sound practices of accountability and an enabling environment for autonomy. Only then can higher education institutions be able to act quickly and responsibly to improve efficiency and implement innovations that will ultimately lead to better results and greater relevance to the country's labor market.

LIMITATIONS AND STUDY FORWARD

This research paper was to evaluate the impact of accountability performance in public universities of Vietnam. The introduced measures in the universities have shown a positive effect on the quality of training of the teachers. It is often assumed that a greater level of accountability performance will positively affect the performance of teachers; however, the relationship has not been studied extensively at a higher level of education in Vietnam. Meanwhile, the above-mentioned results can't be fully broadcast to all ASEAN countries and are beyond the scope of this article due to economic and cultural peculiarities. The topic needs further investigation and discussion.

CO-AUTHORS CONTRIBUTION

Author Pham Le Cuong is chairman of the topic. He develops research plans, assigns members to perform research tasks, summarizes, and evaluates research results.

The author Nguyen Thi Thu Hang surveys the accountability situation of 5 universities.

Author Phan Quoc Lam is the secretary of the research group. He plans, develops surveys, tracks, oversees the research process, saves, and aggregates research results.

Author Pham Minh Hung, Pham Dinh Manh support experiment, collect and process research results.

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