

Cultural and Organizational Influences on Employee Turnover Intentions in Vietnam's Independent Auditing Sector

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ABSTRACT: This study addresses the question of how cultural and organizational factors influence employees' turnover intentions in Vietnam's independent auditing sector. It was conducted to better understand the interaction between national culture and organizational practices in shaping auditors' decisions to stay or leave, with the ultimate goal of providing insights that could enhance employee retention strategies in Vietnamese auditing firms. Using qualitative research methods, including in-depth interviews and two focus group discussions with 18 auditors and human resources managers from 15 Big 4 and non-Big 4 auditing firms, the study found that respect for hierarchical management structures, collectivist values, and indirect communication strongly influence how employees respond to managerial leadership, workload, and promotion opportunities. The findings demonstrate that cultural alignment with organizational values fosters loyalty, while misalignment drives auditors' turnover intentions in Vietnam's independent auditing firms. These results are significant as they highlight the limitations of applying human resource models from developed countries to Vietnam without adaptation and emphasize the need for culturally aligned management practices. The implications suggest that auditing firm leaders must design contextually appropriate strategies that balance organizational goals with Vietnam's cultural norms to minimize turnover and promote organizational stability.

Keywords: Auditor Rotation, Organizational Culture, Auditing Sector, Vietnam.



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INTRODUCTION

Vietnam's independent auditing sector has witnessed significant growth over the past two decades, fueled by economic reforms, increased foreign investment inflows, and stricter regulatory requirements. According to the Vietnam Association of Certified Public Accountants (VACPA), as of 2023, Vietnam has over 200 independent auditing firms operating nationwide, employing more than 15,000 auditors (*Vietnam Association of Certified Public Accountants (VACPA)*, 2023). These

firms play a crucial role in promoting transparency, accountability, and investor confidence in Vietnam's business environment (Nguyen & Le, 2020). However, this rapid development has brought challenges to the workforce, characterized by a high-pressure environment due to stringent regulatory demands (e.g., Decree No. 41/2018/ND-CP on audit compliance), diverse client expectations, and peak workloads during audit seasons (H. H. Pham et al., 2025). These stressors have increasingly driven employees' turnover intentions, jeopardizing audit quality and organizational stability, as evidenced by financial scandals linked to labor resource strains (Ha & Hung, 2024). A survey by the Ministry of Finance, (2022) reported an annual turnover rate among auditors ranging from 18% to 25%, with the highest rates among junior audit staff and mid-level auditors. This trend aligns with Nguyen et al. (2021), who identified turnover as a primary concern for audit firm managers in Vietnam.

High turnover disrupts client relationships, undermines service quality, and incurs significant costs related to recruitment, training, and on-the-job coaching (DeAngelo, 1981; T. T. Nguyen et al., 2021). Furthermore, frequent departures erode organizational knowledge and weaken the human capital of the profession - a particularly pressing issue in Vietnam, where the supply of qualified auditors still falls short of demand (VACPA, 2023; Q. T. Pham et al., (2022). While studies suggest that auditor turnover rates are driven by factors such as job stress, long working hours, and limited promotion opportunities (Almer & Kaplan, 2002; Chi et al., 2013), Vietnam's specific socio-cultural and organizational context may amplify or mitigate these drivers.

Vietnamese culture is characterized by high power distance, collectivism, and an emphasis on interpersonal harmony (Hofstede, 2001; T. H. Nguyen & Le, 2020). These cultural values shape workplace relationships, communication patterns, and expectations regarding authority. For instance, employees may hesitate to voice dissatisfaction or challenge management, resulting in latent turnover intentions that conventional surveys may not always capture (L. H. Pham et al., 2022). Simultaneously, organizational factors such as leadership styles, human resource practices, and perceived organizational support have been shown to significantly influence turnover intentions in the Vietnamese context (Bui et al., 2016; T. T. Nguyen & Tran, 2017).

Existing studies in Vietnam predominantly focus on broader topics such as general job satisfaction in the accounting profession, as illustrated by Tran and Nguyen (2016), or generic factors influencing employee retention across various industries, such as Pham et al., (2018). Additionally, there have been studies on workplace stress and its impact on performance in the financial sector, such as Le & Bui, (2019). However, few studies specifically examine the influence of cultural and organizational factors on employees' turnover intentions within Vietnam's independent auditing sector. Moreover, most existing research in Vietnam employs quantitative methods, such as survey-based studies by Bui et al. (2016) and Nguyen & Tran (2017). The reliance on quantitative methods limits the depth of understanding regarding the nuanced experiences and motivations underlying auditors' turnover intentions. Hence, this study was conducted using semi-structured interviews and focus group discussions with auditors themselves to delve deeper into how cultural and organizational influences shape employees' turnover intentions in Vietnam's independent auditing sector.

To achieve these objectives, this study seeks to answer the following questions:

- 1) What cultural influences affect employees' turnover intentions in Vietnam's auditing sector?
- 2) What organizational factors contribute to these intentions?
- 3) How do these factors intersect and interact in shaping auditors' career decisions?

By addressing these questions, this research aims to fill existing gaps in the literature and provide actionable insights for practitioners and policymakers. Simultaneously, it contributes to a more comprehensive understanding of employee turnover in Vietnam's independent auditing sector and supports the development of effective retention strategies.

The paper is organized as follows: The next section presents a summary of the theoretical framework and related literature, while Section 3 outlines the research methodology. Section 4 examines the study's findings. Section 5 discusses the empirical findings. Finally, Section 6 concludes with the study's contributions.

Theoretical Framework

The examination of cultural and organizational influences on employees' turnover intentions in Vietnam's independent auditing sector is grounded in several established theoretical frameworks. First, Hofstede's theory of cultural dimensions provides a foundational perspective for understanding how national culture shapes workplace behaviors and attitudes. Hofstede (2001) identified key cultural dimensions - such as power distance, collectivism versus individualism, uncertainty avoidance, and masculinity versus femininity - that influence organizational dynamics and employee relations. In the Vietnamese context, high power distance and collectivist values are particularly prominent, affecting hierarchies, communication patterns, and employees' loyalty to organizations (Nguyen & Le, 2020). These cultural traits likely interact with organizational factors to shape the turnover intentions of auditors, who operate in an environment that must balance adherence to global professional standards and local cultural norms.

The organizational commitment theory, as proposed by Meyer & Allen (1991), offers a framework for understanding the psychological attachment employees feel toward their organizations. This theory distinguishes between affective commitment (emotional attachment), continuance commitment (perceived costs of leaving), and normative commitment (a sense of obligation to remain). High organizational commitment is associated with lower turnover intentions across various contexts, including the auditing profession (Mathieu & Zajac, 1990). In Vietnam, where collectivist values and group loyalty are emphasized, the roles of affective and normative commitment may differ compared to Western contexts, and understanding these differences is crucial for developing effective retention strategies.

Lastly, Social Exchange Theory (Blau, 1964) hypothesizes that workplace relationships are based on reciprocal exchanges between employees and organizations. When employees perceive organizational support, fair treatment, and opportunities for growth, they are more likely to reciprocate with loyalty and reduced turnover intentions (Cropanzano & Mitchell, 2005). Conversely, perceived inequity or lack of support can lead to higher turnover intentions. This

theory is particularly relevant in the Vietnamese context, where relational ties and reciprocity are deeply embedded in both social and organizational life (Nguyen et al., 2021).

Together, these theoretical frameworks provide a comprehensive lens for analyzing how cultural and organizational values interact to influence auditors' turnover intentions in Vietnam. By integrating insights from Hofstede's cultural dimensions, organizational commitment theory, and Social Exchange Theory, this study seeks to capture the complex factors driving employee retention and departure in Vietnam's independent auditing sector.

Culture and Turnover Intentions

Power Distance, Collectivism, and Turnover Intentions Power distance, defined as the degree to which less powerful members of an organization accept and respect the authority of more powerful members, significantly shapes workplace dynamics in Vietnam, where high power distance is prevalent (Guan et al., 2013). In high-power-distance cultures, employees may be reluctant to voice dissatisfaction or concerns, limiting upward feedback that could reduce turnover intentions. Such cultural norms suggest that employees may feel their lack of influence diminishes job satisfaction and organizational commitment, thereby increasing turnover intentions (Dysvik & Kuvaas, 2013). This is particularly relevant in auditing, where hierarchical structures are common and organizational commitment may be significantly shaped by perceived hierarchical barriers.

Collectivism, another characteristic of Vietnamese culture, emphasizes group harmony and interdependence over individual goals (Irawati et al., 2024). This cultural trait can foster higher loyalty to organizations. However, it can also lead to negative outcomes if employees perceive that their collective interests conflict with organizational practices or if they sense a lack of support from peers (Clercq, 2023). For example, when management fails to address employee concerns effectively, a breakdown in collective sentiment may increase turnover intentions as employees seek environments where they feel valued and connected (Tobing et al., 2024).

Uncertainty Avoidance and Job Dissatisfaction Uncertainty avoidance reflects the degree to which individuals feel comfortable with ambiguity and uncertainty (Clercq, 2023). Vietnam's moderate level of uncertainty avoidance suggests that employees generally prefer clear expectations and stable conditions. Research highlights that high job instability can exacerbate turnover intentions in employees from high-uncertainty-avoidance cultures (Clercq & Belausteguigoitia, 2017). In auditing, where job roles may be characterized by ambiguity and rapid regulatory changes, this cultural dimension becomes highly relevant. Employees may develop tendencies to leave organizations when faced with uncertain working conditions, further exacerbated by inadequate organizational support or unclear communication regarding roles and responsibilities (Staufenbiel & König, 2010).

Moreover, the interaction between uncertainty avoidance and leader-member exchange (LMX) is critical; strong LMX relationships can mitigate the psychological impact of uncertainty, enhancing job satisfaction and reducing turnover intentions (Zakiy, 2019). Conversely, weak LMX relationships may foster feelings of insecurity and disengagement, prompting employees to consider leaving their organizations (Saeed et al., 2014).

Organizational Influences

Organizational culture forms the backbone of an organization's identity, and its impact on turnover intentions is profound. Cultures that emphasize support, recognition, and employee engagement can lead to lower turnover rates (Sylejmani & Meško, 2024). Employees in cultures characterized by trust and transparency are less likely to seek alternative employment opportunities (Sylejmani & Meško, 2024). Auditing firms with strong, supportive cultures tend to have higher employee retention because employees value environments where they feel appreciated and engaged (Sylejmani & Meško, 2024). Conversely, ineffective organizational cultures can exacerbate turnover intentions, driving employees to seek better opportunities elsewhere (Ardiansyah et al., 2020) (Ardiansyah et al., 2020; Sukmasari, 2021). These findings underscore a common theme in the literature: the alignment of organizational culture with employee needs is critical to employee retention.

Leadership style also plays a crucial role in influencing turnover intentions. Transformational leadership, which inspires and motivates employees through a shared vision, has been shown to increase job satisfaction and organizational commitment (Yamin, 2020). In the auditing sector - often characterized by hierarchical leadership structures - employees may feel disempowered if leaders fail to communicate and engage effectively with their teams. This lack of engagement can increase turnover intentions, as employees may feel their contributions are undervalued (Huang et al., 2021). Studies show that leaders who foster inclusive environments can significantly reduce turnover by cultivating strong leader-member exchange relationships, thereby enhancing employee loyalty (Al-Sada et al., 2017).

Additionally, the work environment, encompassing both physical and psychosocial aspects, directly affects employee satisfaction and retention. A supportive work environment that promotes collaboration and teamwork is associated with lower turnover rates (Singh & Singh, 2023; Soenanta et al., 2021). Conversely, stressful and unfriendly workplaces can drive turnover decisions. Comparing the auditing sector to other industries in Vietnam, such as technology or manufacturing, reveals that while all sectors face turnover challenges, the unique pressures of auditing - such as heavy workloads and high work intensity - may exacerbate employee dissatisfaction and turnover intentions (Al-Suraihi et al., 2021).

METHOD

This study employs a qualitative research design to investigate the cultural and organizational influences on employees' turnover intentions in Vietnam's independent auditing sector. Data collection occurred from January to March 2025. A purposive sampling strategy was applied to ensure participants had relevant and direct experience. Interviews and focus group discussions were concluded when data saturation was reached, meaning no new information emerged from subsequent interviews and discussions. Specifically, 18 in-depth semi-structured interviews were

conducted with auditors and human resources managers from 15 independent auditing firms based in Hanoi and Ho Chi Minh City. The selected firms included 4 Big 4 firms and 11 non-Big 4 firms.

Participant Selection Criteria: (i) A minimum of 3 years of experience in Vietnam's independent auditing sector; (ii) Willingness to discuss personal experiences related to culture, organization, and job turnover; and (iii) Representation across different hierarchical levels (audit assistants, auditors, and management).

The semi-structured interview guide included open-ended questions covering topics such as cultural and organizational perceptions, leadership and management experiences, sources of job satisfaction and dissatisfaction, intentions to stay or leave, and the perceived influence of Vietnamese cultural norms on workplace behavior. Each interview lasted approximately 60 to 75 minutes and was conducted in Vietnamese via the Google Meet platform.

In addition to the interviews, two focus group discussions were conducted, each involving 8 participants. One group consisted of audit assistants and auditors, while the other included audit managers and human resources professionals. The focus group discussions centered on shared experiences of workplace culture, organizational practices, perceived drivers of staff turnover, and the role of peer influence and group norms in decision-making. Each discussion lasted approximately 90 minutes and took place in the meeting rooms of two auditing firms in Hanoi.

Complementing the interviews and focus group discussions, relevant organizational documents - including employee handbooks, internal memos, and anonymized exit interview summaries - were reviewed to triangulate findings from the interviews and focus groups. This multi-method approach enabled a comprehensive exploration of how cultural and organizational factors interact to influence turnover intentions in Vietnam's independent auditing sector.

Data from the interviews and focus groups were analyzed using thematic analysis, following a multi-stage coding process.

RESULT AND DISCUSSION

Cultural Influences

Themes Related to National and Organizational Culture

The interview results revealed that both national and organizational cultural traits significantly shape employee experiences and turnover intentions in Vietnam's independent auditing sector. A key theme that emerged from interviews and focus group discussions was the pervasive respect for hierarchical systems, reflecting Vietnam's high power distance culture. Many auditors reported that hierarchical structures influenced daily interactions and workplace dynamics. As a senior auditor shared, "In our company, decisions always come from the upper levels. Even when we have suggestions, we often wait for managers to ask for input rather than questioning their decisions." Another audit assistant echoed this sentiment: "Sometimes I notice mistakes or areas

for improvement, but I hesitate to speak up because I don't want to appear disrespectful or cause trouble."

Collectivist values were also prominently highlighted and were described as both a source of support and a constraint. Participants emphasized the importance of group harmony and team cohesion. For instance, an human resources manager stated, "We always encourage teamwork and expect everyone to support each other, even outside of working hours. People feel like they are part of a big family." However, this collectivism also created pressure to conform, as one auditor noted: "If someone wants to leave, they don't share it openly with the team because it might be seen as disclosing unwanted information. Most people keep their intentions private until they actually resign." In focus group discussions, participants frequently described informal networks and peer support as critical for coping with work stress but also pointed to an unspoken expectation to prioritize group interests over individual needs.

Impact on Communication, Conflict Resolution, and Loyalty

The interplay between hierarchical respect and collectivist values was found to shape communication patterns, conflict resolution, and expressions of loyalty within auditing firms. Many interviewees described indirect and cautious communication styles, especially when addressing sensitive issues or providing feedback to superiors. As one auditor recounted, "When something goes wrong, we usually use hints or talk around the issue instead of addressing it directly. Criticizing a manager publicly is almost unimaginable; it would be considered extremely disrespectful." Another participant remarked, "Sometimes issues don't get resolved quickly because everyone is worried about causing embarrassment or making others lose face."

These communication norms also influenced conflict resolution. Most auditors preferred to avoid direct confrontation and instead relied on intermediaries or waited for issues to pass. "If there's a dispute, people rarely talk about it directly. Usually, we speak to a trusted colleague or try to adapt until things improve," explained a focus group participant. This aversion to open conflict sometimes led to unresolved tensions, contributing to silent dissatisfaction and, ultimately, turnover intentions.

Loyalty to the organization was expressed as both a personal and social obligation. Many participants conveyed a sense of duty to stay with their company, especially when they had established close relationships with colleagues. "Leaving isn't just about quitting a job; it's like leaving behind friends and mentors," noted one auditor. However, this loyalty was often conditional. As one participant reflected, "I feel loyal to my team, but if I see no opportunities for growth or my efforts aren't recognized, I'll consider moving on, though I'll keep it to myself until I find a new place."

Organizational Influences

Leadership and Management Style

Leadership style and management practices emerged as key determinants shaping auditors' turnover intentions in Vietnam's independent auditing sector. Interviewees frequently described a top-down management approach characterized by limited delegation and centralized decision-

making. A senior auditor from a non-Big 4 firm shared, “Most decisions are handled by the partners or managers. We’re expected to strictly follow instructions, even if we have different ideas about how to handle a client’s case.” This perspective was echoed in both focus groups, where participants described a lack of empowerment and limited participation in company-wide discussions. An audit assistant explained, “If I want to propose a new audit process, I have to go through multiple layers of approval. Sometimes, it discourages me from speaking up.”

Some auditors noted differences between firms, particularly between Big 4 and non-Big 4 companies. “At Big 4 firms, managers are more open to feedback and occasionally hold workshops for staff to share experiences,” a mid-level auditor recounted. “But at non-Big 4 firms, everything is much more formal and hierarchical. Feedback sessions are rare and usually only happen if there’s a major issue.” Another focus group participant remarked, “The way managers treat junior staff can be very strict. If mistakes are made, blame is assigned quickly, and there’s little guidance on how to improve.”

Workload, Work-Life Balance, and Career Advancement Opportunities

Workload and work-life balance were identified as critical issues, with many auditors describing excessive overtime, particularly during peak audit seasons. One auditor recounted, “During busy seasons, I often work until midnight or later for weeks. It’s very stressful, especially when combined with the pressure to meet tight deadlines while maintaining high-quality work.” Another auditor added, “Working on weekends and holidays is normal. My family complains a lot, and I feel guilty for not spending time with them. Eventually, I started thinking about quitting because it’s so hard to balance work and personal life.”

Focus group discussions reinforced these findings, with participants frequently mentioning the demanding and high-pressure nature of auditing work in Vietnam. “Sometimes, we have to travel to clients in other provinces on short notice, making it difficult to plan anything outside of work,” noted a focus group member. However, some participants acknowledged the value of these intense experiences for professional development. “I’ve learned a lot and improved my technical skills quickly, but it came at the cost of my health and relationships,” admitted a senior auditor.

Career advancement opportunities were another key theme. Some interviewees highlighted clear promotion paths in international firms, where “if you work hard and perform well, you can expect to be promoted every two or three years.” In contrast, auditors at non-Big 4 firms described slower career progression and less transparent promotion criteria. “Sometimes, promotions are based on personal relationships, not performance,” noted an auditor with five years of experience. “That makes people feel demotivated and think about leaving to find better opportunities.”

Perceptions of Fairness and Organizational Support

Perceptions of fairness and organizational support strongly influenced turnover intentions. Many auditors expressed concerns about unfair workload distribution and recognition. “There are times when a few of us handle most of the work, but everyone gets the same bonus. That’s not fair,” reported one participant.

The presence or absence of supervisor support was also a critical factor. As one auditor shared, “When I faced pressure from a client, my manager just told me to handle it myself. There was little guidance or support.” Conversely, participants from firms with supportive management described greater engagement and lower intentions to leave. “My manager always checks in and helps me find solutions when I’m overwhelmed at work. That makes a huge difference and makes me want to stay,” shared an auditor at a Big 4 firm.

Focus group participants emphasized the importance of transparent communication and fair treatment. “If the company is open about policies and listens to employees, people will be more loyal,” said an human resources manager. “But when there’s favoritism or a lack of clarity about rewards, many people will start looking for other jobs.”

Interaction Between Culture and Organization

How Cultural Values Shape Responses to Organizational Practices

Findings from both interviews and focus groups showed that cultural values deeply shape how auditors in Vietnam perceive and respond to organizational practices. A recurring theme was that respect for hierarchy and conflict avoidance, rooted in Vietnamese culture, influenced how employees reacted to leadership styles and workloads. An auditor explained, “Even when I feel overwhelmed, I rarely complain to my manager. In our culture, questioning authority or refusing work is seen as disrespectful.” This view was echoed by a focus group participant: “If a superior asks you to stay late or handle a client request, you just accept it. Saying ‘no’ isn’t really an option, even if you’re exhausted.”

Collectivist norms also shaped responses to organizational support and fairness. “When I feel treated unfairly, I’ll talk to colleagues or friends first, not human resources. We try to resolve issues within the group before involving managers,” another auditor noted. Another interviewee added, “I don’t want to create awkwardness by filing a complaint publicly. We prefer to address things quietly.”

These findings demonstrate the complex interplay between cultural and organizational factors, shaping auditors' immediate coping strategies and long-term career decisions. When alignment exists, organizational practices can reinforce loyalty and engagement. However, misalignment often leads to accumulated dissatisfaction, remaining silent until change becomes inevitable.

The results of this study underscore the complex interplay between cultural and organizational factors in shaping employee turnover intentions within Vietnam’s independent auditing sector. In alignment with existing literature, the findings highlight that respect for hierarchy, collectivist values, and a preference for harmony - distinctive features of Vietnamese culture - deeply influence how auditors interpret and respond to workplace dynamics (Tran & Nguyen, 2016). Unlike Western contexts, where direct communication and individual assertiveness are often encouraged, Vietnamese auditors tend to avoid open conflict and prioritize group cohesion, even when faced with excessive workloads or perceived injustices. This cultural predisposition leads auditors to internalize dissatisfaction and seek informal peer support rather than formally voicing concerns or confronting management. Organizational practices such as top-down leadership, opaque promotion criteria, and high workloads further interact with these cultural norms, sometimes

reinforcing employees' sense of obligation but often contributing to silent disengagement and eventual turnover. These findings corroborate prior research in the region that points to the limited effectiveness of Western-style human resources interventions in high-context, collectivist environments (Bui et al., 2016). Notably, the study reveals that alignment between personal and organizational values - particularly around fairness, support, and opportunities for growth - can foster loyalty even in high-pressure settings. Conversely, misalignment, especially when combined with rigid hierarchies and lack of recognition, accelerates the decision to leave. The results thus highlight the importance of contextually tailored management approaches that respect cultural values while promoting transparency, support, and equitable advancement in Vietnam's auditing industry.

CONCLUSION

To achieve the research objectives, the study was conducted through several key steps. First, in-depth, semi-structured interviews were carried out with 18 auditors and human resources managers working at 15 independent auditing firms, including both Big 4 and non-Big 4 companies. This approach allowed for the collection of rich, detailed insights into individual experiences and perceptions regarding cultural and organizational factors influencing auditors' turnover intentions. Second, the study incorporated two focus group discussions to facilitate the sharing of collective perspectives, capture group dynamics, and identify recurring themes related to workplace culture, leadership, workload, and career development in Vietnam's auditing sector. Finally, the research included a review of relevant organizational documents, such as employee handbooks and anonymized exit interview summaries, to triangulate findings and provide contextual understanding (Sabila et al., 2024).

Based on these steps, the study reached the following conclusions: Cultural influences - particularly respect for senior managers, collectivist values, and indirect communication - play a decisive role in shaping auditors' responses to organizational practices, often leading to the internalization of dissatisfaction and reluctance to voice concerns. Organizational factors, including leadership style, workload management, opportunities for advancement, and perceptions of fairness, further interact with these cultural norms to influence turnover intentions. Alignment between personal values and organizational culture was found to foster loyalty, whereas misalignment increased the likelihood of turnover. Therefore, addressing employee turnover in Vietnam's independent auditing sector requires culturally sensitive management strategies that promote a transparent, supportive, and equitable work environment (Masum et al., 2015).

From a theoretical perspective, this study demonstrates the complex interaction between national culture and organizational dynamics in shaping employees' turnover intentions in Vietnam's independent auditing sector. By employing qualitative research methods - specifically in-depth interviews and focus group discussions - this study advances understanding of how cultural characteristics such as respect for hierarchy, collectivist values, and indirect communication styles influence auditors' responses to organizational practices. These findings provide empirical support

for the proposition that, in collectivist societies with contexts similar to Vietnam, traditional Western models of employee engagement and retention may have limited applicability unless they are adjusted to align with national cultural realities. This study enriches the existing body of literature by highlighting how cultural alignment or misalignment with organizational values can reinforce loyalty or drive voluntary turnover. It also contributes to extending theoretical frameworks on organizational justice and leadership by illustrating how these constructs are experienced and implemented differently in Vietnam compared to developed countries.

Practically, the findings of this study will assist managers of independent auditing firms in Vietnam in recognizing the importance of culturally sensitive management strategies and appropriate human resource management practices. Insights derived from auditors' experiences emphasize the need for leadership approaches that are not only technically competent but also aligned with local cultural norms of respect, harmony, and group cohesion. For example, managers who actively promote transparent communication, fair recognition, and clear, publicized opportunities for advancement are more likely to build trust and retain talent. Furthermore, this study highlights the risks associated with rigid hierarchical systems and opaque decision-making processes, which may lead to silent disengagement and increased turnover rates. By understanding the cultural foundations of employee behavior, managers can implement targeted interventions, such as participatory feedback mechanisms and balanced workload distribution, that both respect cultural expectations and address organizational challenges. Ultimately, these findings equip company leaders with practical knowledge to create more supportive and sustainable work environments, thereby enhancing both employee well-being and organizational performance in Vietnam's auditing industry.

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