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Employability skills, personal qualities, and early employment problems of entry-level auditors: Perspectives from employers, lecturers, auditors, and students

Yet-Mee Lim^a, Teck Heang Lee^b, Ching Seng Yap^c, and Chui Ching Ling^d

^aUniversiti Tunku Abdul Rahman, Perak, Malaysia; ^bHELP University, Kuala Lumpur, Malaysia; ^cCurtin University Sarawak Malaysia, Sarawak, Malaysia; ^dSwinburne University of Technology Sarawak Campus, Sarawak, Malaysia

ABSTRACT

The authors examine the issue of employability of university accounting students from the perspectives of accounting firm employers, junior auditors, accounting lecturers, and accounting students. Areas of investigation include perceived importance of employability skills and desirable personal qualities; and early employment problems encountered by junior auditors and ways to minimize the problems. The findings indicate that employers value communication skills, analytical skills, and time management skills the most. Employers prefer well-rounded and responsible individuals with positive job attitudes. The most frequently encountered early employment problems include lack of technical knowledge, difficulty in applying knowledge, and lack of English skills.

KEYWORDS

entry-level auditors;
employability skills; malaysia;
personal qualities

Introduction

Due to globalization, changing technology, and a series of high-profile corporate failures, the attributes that are required of accounting professionals in today's global business environment have changed significantly since early 1990s (Jones & Abraham, 2009; Kavanagh & Drennan, 2008). Accounting firms are required to provide quality services to their clients to maintain their competitive position, and the provision of quality services can be achieved through the employment of quality staff (Chan & Ho, 2000). Accounting professionals have been repositioned as knowledge professionals rather than accounting technicians. Accounting professionals are no longer required merely to undertake a typical number crunching tasks such as bookkeeping and preparation of financial accounts and reports. Their roles have been extended to information facilitation, forensic accounting, strategic analysis, and team players (DiGabriele, 2008; Jones & Abraham, 2009; Kavanagh & Drennan, 2008). These expanded roles required accounting professionals to encompass additional competencies such as communication expertise, interpersonal skills, critical thinking, problem solving, emotional intelligence, independence, flexibility, and team building (Jones & Abraham, 2009). These additional generic or soft skills

are nontechnical and nonaccounting skills, which are additional qualities highly sought by potential employers (Penafort & Ahmad, 1997).

In hiring new graduates, employers expect accounting graduates to demonstrate other generic capabilities in addition to the basic accounting skills. Employers are looking for accounting graduates with a diverse range of skills and attributes in order to maintain a competitive advantage (Kavanagh & Drennan, 2008). This broad range of skills and attributes constitute an individual's employability, a short-hand for individual's employability skills and attributes (McQuaid & Lindsay, 2005). The concept of employability has been widely discussed by various researchers (Harvey, 2001; McQuaid & Lindsay, 2005). These researchers defined employability as an individual's capabilities of being employed for a job; and these capabilities include qualifications, skills, knowledge, and personal attributes. It reflects an individual's ability to find a job, retain a job, and move between jobs within the same industry (Clarke, 2008; Clarke & Patrickson, 2008; Hartshorn & Sear, 2005). This definition of employability is used for the purpose of this study.

Here we focus on the perceived importance of skills and personal qualities in employability of accounting graduates from the perspectives of employers, lecturers,

junior auditors, and students. There is a concern on the lack of shared vocabulary and importance of graduates' competencies between the educational and the employment contexts (Leveson, 2000). Universities have been urged to improve their curriculum to reduce the expectations gap in relation to employer requirements, and hence, to increase the employability of the university graduates (Albrecht & Sack, 2000; Braun, 2004; Howieson, 2003; Kavanagh & Drennan, 2008). The institutes of higher education must take on a greater responsibility for developing students' employability and design appropriate programs to meet the changing needs of the employers (Nguyen, Yoshinari, & Shigeji, 2005). Malaysia has a population of about 30 million, but there are only 31,000 professional accountants. The nation is in need of 60,000 professional qualified and competent accountants by year 2020 (*The Star Online*, 2015). This expectation has put pressure on Malaysian academic institutions to produce qualified accounting graduates (Abdullah, 2001).

A number of studies have examined the perceived importance of skills and personal qualities in graduates' employability. However, most of these studies examined the employability of business students involving employers and students (e.g., Chew & Teo, 1993; Singh & Singh, 2008; Tanyel, Mitchell, & McAlum, 1999). Similar conclusion can be made on the research on accounting students' employability. Most of the research on accounting students' employability assessed the perceptual gap of two parties, commonly between the employers and the students (e.g., Hassall, Joyce, Arquero Montano, & Donoso Anes, 2003; Kavanagh & Drennan, 2008). Only a handful of studies investigated the difference in perceptions among three parties—the accounting practitioners, educators, and students (e.g., Jones & Abraham, 2009; Lin, Xiong, & Liu, 2005). As suggested by Kavanagh and Drennan (2008), future researchers should also include the perceptions of employed graduates who can play a role in shaping curriculum to help develop skills required in the accounting profession. Furthermore, relatively few studies examined the perception of accounting students on how well their universities enhance their employability. Research on the early employment problems encountered by entry-level accounting professions in the Malaysian context is also scarce. The study aims to address the research gap by examining the following issues in the accounting profession: (a) perceived importance in employability skills, (b) perceived importance in personal qualities required for the entry-level job, and (c) early employment problems encountered by entry-level auditors and perceived by employers, and suggestions to minimize the problems.

The study would enhance the understanding of Malaysian university graduates' employability and their

success and failure in job search. The incorporation of the perceived employability of the four major parties will have much implication on education policy making, accounting curriculum development, emphasis in accounting teaching, and students' preparation for the entry-level employment in the practical world.

This article is organized into five sections. In the next section we review prior research on the perceived importance of employability skills and personal attributes in hiring junior auditors. In the third section we describe the sampling procedures, the data collection method, and the survey instrument. In the fourth section we present the empirical results. In the final section we discuss the main findings and conclude with limitations and recommendations for future research.

Literature review

Perceived importance of skills and personal qualities

Although employers feel that knowledge of accounting is imperative, they also expect accounting students to learn a multitude of skills and abilities, which can be classified into generic skills and technical skills (Cassidy, 2006). In studying the qualities sought by employers in new accounting graduates, Jackling and De Lange (2009) found that employers emphasize generic skills more than technical skills. The generic skills top-rated by employers and practitioners are analytical skill, critical thinking, decision-making, interpersonal skill, oral and written communication skill, problem solving, leadership skill, teamwork skill, time management skill, and the ability to gather information, resolve conflict, and work under pressure (Ahadiat & Smith, 1994; Albrecht & Sack, 2000; Arquero Montano, Donoso Anes, Hassall, & Joyce, 2001; Chino, 2003; DiGabriele, 2008; Hassall et al., 2003; Jackling & De Lange, 2009; Kavanagh & Drennan, 2008).

Generally, communication skills are considered to be the most important skills for graduates entering into the accounting career (Borzi & Mills, 2001; Kerby & Romine, 2009). This finding is supported by Nellermeoe, Weirich, and Reinstein (1999), where all levels of accounting practitioners were found to spend nearly 80% of their work time communicating with others. A recent investigation shows that employers of public accounting firm consider oral communication skills to be essential in their graduate hires (Gray, 2010). In particular, the highly valued specific kinds of oral communication skills are listening attentiveness, listening responsiveness, meetings and conferences, client interviewing, and presentations (Andrews & Sigband, 1984; Gray, 2010). Specific written communication skills that accounting firm employers feel important for the entry-level accountants are memo,

report, and letter writing skills (Andrews & Sigband, 1984). Poor oral and written communication skills were found to have a negative effect on a student's chance of being hired (Metrejean & Noland, 2011). Similarly, a survey conducted in the U.S. public accounting firms indicates that communication skills rank high in importance in recruiting decisions for entry-level accountants (Breaux, Chiasson, Mauldin, & Whitney, 2010).

Generic skills perceived to be important for accounting careers by accounting academics and students are the ability to perform routine tasks, analytical skills, critical thinking skills, decision-making skills, goal-setting skills, interpersonal skills, oral and written communication skills, problem-solving skills, teamwork skills, and time management skills (Andrews & Sigband, 1984; DiGabriele, 2008; Hassall et al., 2003; Jackling & Calero, 2006; Kavanagh & Drennan, 2008; Nguyen et al., 2005). Other skills top rated by the academics and students include technical skills and knowledge in the areas of information technology and legal process (DiGabriele, 2008; Hassall et al., 2003).

With regard to personal qualities, research show that employers and practitioners prefer accounting students and entry-level accounting professionals who are ambitious, responsible and professional, energetic, enthusiastic, ethical, independent, innovative, mature, persuasive, reliable, self-believed, self-motivated, and have integrity (Ahadiat & Smith, 1994; Andrews & Sigband, 1984; Breaux et al., 2010; Jones & Abraham, 2009; Penafort & Ahmad, 1997). Ahadiat (2002) found that trustworthiness, dependability, sense of responsibility, positive attitudes, and conscientiousness were the five most important attributes for an accounting career in the health care organizations. In Japan, employers view initiative, cooperation, and responsibility as the most favored personal qualities in potential employees (Chino, 2003).

Personal qualities perceived to be important for future employment by students and graduates of different disciplines include balanced personality, initiative, responsibility, flexibility, sincerity (Nguyen et al., 2005), motivation, initiative, and enthusiasm (Athiyaman, 2001). Personality traits that accounting students perceived to be important for accounting careers is creativity, continuous learning, professionalism, self-confidence, and self-motivation (Ghani, Said, Nasir, & Jusoff, 2008; Jackling & Calero, 2006; Kavanagh & Drennan, 2008). Jackling and De Lange (2009) found that accounting graduates ranked such personal attributes as independent thinking, creativity, and flexibility as the three most important qualities for career progression.

Based on the previous literature review, the first research question for the study is:

Research Question 1 (RQ1): What are the employability skills and personal qualities required for an entry-level auditor?

Early employment problems

The importance of addressing problems in early employment has been discussed by Curtis and Zaid (2002) and Zaid and Abraham (1994). Employment problems can lead to "a reduction in productivity, diminished professional identity, absenteeism, increased levels of staff turnover, and a truncated career in accounting" (Curtis & Zaid, 2002, p. 320). Hence, it is important for employers, academics, and employed graduates to identify and understand the problems encountered during early employment, and to seek for solutions to these problems.

Curtis and Zaid (2002) gathered information from large samples of graduate accountants, employers, and academics to identify the types of early employment problems, the reasons for the problems, and the suggested solutions to the problems. The type of problems identified by the graduate accountants and their employers were (a) application of theoretical studies, (b) report writing, (c) communication with others, (d) comprehension of responsibilities, (e) working in a team, and (f) personal. The reasons for the problems cited by the graduate accountants and their employers were (a) lack of coordination between tertiary institutions and employees, (b) lack of interest in an accounting career, (c) choice of employment, (d) lack of practical training, (e) absence of job description, (f) oral and written communication skills, (g) deficient comprehension of responsibilities, (h) personality of graduate accountants, (i) working environment, (j) family background, (k) gender discrimination, and (l) remuneration. And the solutions to reducing the problems suggested by the graduate accountants, the employers, and the academics included the following: (a) training period as part of curriculum, (b) emphasis on report writing training, (c) developing communication with others, (d) introduction of problem solving workshops, (e) encouragement of group projects, and (e) provision of specialized personal counseling.

Similar early employment problems have been examined by Zaid and Abraham (1994). They found that both graduate accountants and their employers perceived the occurrence of communication problems in the early employment. They were report writing, communication with others, comprehension of responsibilities, and working in a team. The authors explained that communication is central to all these four problems, and the entry-level accountants should be equipped with both oral and written communication skills.

Courtis and Zaid (2002) concluded employment problems could arise due to the following sources: (a) an expectations gap between employer and employee, (b) deficiencies in the education curriculum, (c) a lack of employee's practical ability, (d) employer's hiring attitudes—some employers prefer an annual intake of relatively cheap graduate labor, and (e) personal and family matters. In line with the studies by Zaid and his colleagues (Courtis & Zaid, 2002; Zaid & Abraham, 1994), the following research question was formulated:

RQ2: What are the early employment problems encountered by junior auditors and perceived by the employers?

Method

Sample and sampling procedures

The target respondents of the study were employers of accounting firms, entry-level auditors, accounting lecturers, and accounting undergraduates, who are the key stakeholders in the accounting education. Samples were selected from the four groups of stakeholders using convenience sampling technique. Data were collected from the respondents using self-administered questionnaires. A total of 373 usable responses were received, of which 53 from employers, 102 from entry-level auditors, 76 from accounting lecturers, and 142 from the final year accounting undergraduates. The employers and entry-level auditors included in this study were from the smaller accounting and auditing firms in the industry located in Klang Valley, the major business hub in Malaysia. Majority of the employers (80%) involved in the recruitment and selection of entry-level employees. Two thirds of the entry-level auditors earned an accounting degree and the remaining a third with a professional certification, with an average of 1.56 years of working experience in the industry. The accounting lecturers and students were from various local universities located in the same geographical area of the employers. Two thirds of the accounting lecturers were attached to local university. The average age of the lecturers was 38 years old and with nine years of teaching accounting courses. Seventy percent of the student respondents were women and 90% of them were pursuing an accounting degree in the local university.

Research instrument

Following the approach used by Jackling and Calero (2006) and Jones and Abraham (2009), the survey instrument used in this study was developed from prior related studies such as Ahadiat (2002), Ahadiat and Smith (1994), Hassall et al. (2003), Kavanagh and Drennan

(2008), and Lee and Blaszczynski (1999). The research instrument was further validated by the representatives of an accounting professional body in Malaysia, the Malaysian Institute of Accountants. The final instrument consists of 15 items for skills and 15 items for personal attributes. Respondents were asked to rate their perceived importance of each item when employers select candidates for the entry-level auditing positions.

Two open-ended questions were included in the questionnaire to seek information on early employment problems and possible solutions. From the practical point of view, two groups of respondents—employers and junior auditors—were asked to provide information on the problems faced by entry-level auditors and on the suggestions for minimizing the problems. Employers have the experience and interaction with entry-level employees, and are aware of the problems faced by junior auditors in performing their task assignments. Based on their actual working experience, junior auditors are able to identify the problems encountered during their employment and to propose recommendations to minimize the problems. This measurement approach was adopted from the studies by Andrews and Sigband (1984) and Courtis and Zaid (2002).

Results

Perceived importance of skills

The respondents were asked to select the top ten skills required from the new hires based on their perceived importance. Table 1 shows the frequency count and percentage of respondents in each group for the top 10 employability skills. Following Zaid and Abraham's (1994) approach of ranking perceived problems encountered in early employment, the perceived importance of each set of skills was then ranked according to the percentage. For instance, 94% of the employers selected communication as one of the top 10 skills; it was then assigned rank 1 to indicate that it is the most important skill perceived by the employer group. This finding is consistent with the studies by Bennett, Dunne, and Carre (1999) and Gray (2010) whereby employers have a desire for graduates to embrace the ability to express themselves, make oral presentations, write business letters and reports, and listen attentively.

Although employers emphasized the importance of communication skills, the other three parties did not share the same perception. Communication was ranked 9, 5, and 9 for junior auditor, lecturer, and student groups, respectively. Similarly, critical thinking skills were perceived to be more important by the employers in comparison with the other three groups. Both the practitioner groups wanted time management skills (rank 2 for auditors and rank 3 for employers) but not being perceived as

Table 1. Perceived importance of skills.

Skills	Employer (n = 53)			Auditor (n = 102)			Lecturer (n = 76)			Student (n = 142)		
	n	%	Rank	n	%	Rank	n	%	Rank	n	%	Rank
Oral and written communication skills	50	94.3	1	72	70.6	9	57	75.0	5	97	68.3	9
Problem solving skills	44	83.0	2	82	80.4	6	52	68.4	10	124	87.3	1
Analytical skills	43	81.1	3	96	94.1	1	68	89.5	2	107	75.4	4
Critical thinking skills	43	81.1	3	85	83.3	5	54	71.1	9	102	71.8	7
Time management skills	43	81.1	3	95	93.1	2	56	73.7	7	99	69.7	8
Computer/IT skills	42	79.2	6	38	37.3	13	42	55.3	12	64	45.1	14
Ability to work in team	41	77.4	7	86	84.3	4	72	94.7	1	118	83.1	2
Interpersonal skills	41	77.4	7	77	75.5	8	64	84.2	4	91	64.1	10
Ability to work under pressure	39	73.6	9	88	86.3	3	67	88.2	3	107	75.4	4
Language skills	34	64.2	10	53	52.0	11	43	56.6	11	80	56.3	11
Ability to handle stress	33	62.3	11	81	79.4	7	57	75.0	5	105	73.9	6
Organizing skills	28	52.8	12	53	52.0	11	40	52.6	13	74	52.1	12
Decision making skills	26	49.1	13	72	70.6	9	55	72.4	8	112	78.9	3
Presentation skills	24	45.3	14	29	28.4	14	29	38.2	15	57	40.1	15
Leadership skills	20	37.7	15	26	25.5	15	34	44.7	14	68	47.9	13

important by the academic groups (rank 7 for lecturers and rank 8 for students). On the other hand, both the academic groups perceived the ability to work in team (ranks 1 and 2) was important, but a view not quite shared by the practitioner groups (ranks 4 and 7).

Both employers and students were in agreement regarding the importance of problem solving skills (ranks 1 and 2), but not with the auditor and lecturer groups (ranks 6 and 10). The main perceptual agreement lies in the analytical skills. Analytical skills were ranked high by all groups of respondents—rank 1 for entry-level auditors, rank 2 for the lecturers, rank 3 for the employers, and, last, rank 4 for the students.

Perceived importance of personal qualities

The results of perceived importance of personal qualities of accounting graduates are shown in Table 2.

The respondents were asked to select the top 15 qualities required from the new accounting graduates. Table 2 shows the frequency count and percentage of respondents in each group who selected the top 15 personal qualities. The perceived importance of each quality was then ranked according to the percentage. For instance, almost all of the auditor respondents (99%) selected responsibility as one of the top 15 qualities; it was then assigned rank 1 to indicate that it is the most important knowledge perceived by the auditor group.

Again, all groups of respondents shared a general consensus on the most important quality required from the graduates for auditing job. Responsibility received rank 1 for all of the four groups of respondents, and hence, was perceived to be the most important personal attribute required from the accounting graduates. Respondents also shared the same perception of the importance of

Table 2. Perceived importance of personal qualities.

Personal attribute	Employer (n = 53)			Auditor (n = 102)			Lecturer (n = 76)			Student (n = 142)		
	n	%	Rank	n	%	Rank	n	%	Rank	n	%	Rank
Responsibility	48	90.6	1	101	99.0	1	66	86.8	1	136	95.8	1
Positive attitudes	44	83.0	2	82	80.4	5	61	80.3	4	111	78.2	6
Dedication	41	77.4	3	42	41.2	13	54	71.1	8	48	33.8	14
Continuous improvement	40	75.5	4	96	94.1	2	61	80.3	4	114	80.3	4
Independence	40	75.5	4	90	88.2	3	63	82.9	3	122	85.9	3
Reliability	40	75.5	4	73	71.6	9	54	71.1	8	108	76.1	7
Self-discipline	40	75.5	4	77	75.5	6	53	69.7	11	112	78.9	5
Integrity	38	71.7	8	74	72.5	7	64	84.2	2	92	64.8	10
Professionalism	37	69.8	9	85	83.3	4	61	80.3	4	124	87.3	2
Trustworthiness	37	69.8	9	51	50.0	12	54	71.1	8	107	75.4	8
Willingness to work long hours	37	69.8	9	60	58.8	10	40	52.6	13	53	37.3	13
Intelligence	34	64.2	12	57	55.9	11	44	57.9	12	78	54.9	11
Confidence	33	62.3	13	74	72.5	7	55	72.4	7	101	71.1	9
Maturity	28	52.8	14	36	35.3	14	27	35.5	14	55	38.7	12
Ambition	22	41.5	15	26	25.5	15	22	28.9	15	38	26.8	15

Table 3. Early employment problems and suggestions to minimize the problems—Employers' perspective ($n = 53$).

	Frequency	Percentage
Problem		
Lack of technical knowledge	10	18.9
Difficulty in applying knowledge to practice	10	18.9
Lack of communication skills in English	9	17.0
Difficulty in adaptation to workplace	4	7.5
Poor attitude	3	5.7
Low confidence	2	3.8
Demand for high pay	1	1.9
Difficulty to handle pressure	1	1.9
Lack of experience	1	1.9
Immature	1	1.9
Suggestion		
Enforce internship and practical training	9	17.0
Improve communication skills in English	4	7.5
Enhance technical knowledge	3	5.7
Have good attitude	3	5.7
Improve accounting course syllabus	2	3.8
Improve soft skills	2	3.8
Improve the quality lecturer and university	2	3.8

continuous improvement and independence, with ranking ranges from 2 to 4 for all groups.

The major perceptual differences lie in the qualities of dedication and professionalism. Dedication was perceived to be relatively important by the employers (rank 3) but not by the other three groups (ranks 13, 8, and 14 for auditors, lecturers, and students, respectively). On the other hand, these three groups viewed professionalism to be more important than the employers. Professionalism has the rankings of 2 to 4 for the three groups of respondents but a ranking of 9 for the employer group.

Early employment problems and suggestions

Both the employers and junior auditors were asked to identify early employment problems and ways to minimize those problems. As seen in Table 3, the top three early employment problems cited by the employers are lack of

Table 4. Early employment problems and suggestions to minimize the problems—Junior auditors' perspective ($n = 102$).

	Frequency	Percentage
Problem		
Difficulty in adaptation to workplace	39	38.2
Lack of technical knowledge	20	19.6
Time management	11	10.8
Difficulty in handling pressure and stress	7	6.9
Lack of experience	4	3.9
Low salary	4	3.9
Difficulty in applying knowledge to practice	3	2.9
Suggestion		
Increase self-development and motivation	11	10.8
Enforce internship and practical training	26	25.5
Coaching by senior/superior	18	17.6
Improve accounting course syllabus	4	3.9
Working hour - shorter and flexible	4	3.9
Offer competitive compensation scheme	4	3.9
Time management	3	2.9

technical knowledge, difficulty in applying knowledge to practice, and the lack of English communication skills. And the most commonly cited solution by the employers is to engage students in internships and practical training.

Table 4 shows the responses of the junior auditor respondents. The top three problems faced by the junior auditors are difficulty in adapting to the workplace, the lack of technical knowledge, and time management. The most suggested solutions to overcome their initial employment problems are self-development and motivation, internship and practical training, and coaching by their senior colleagues or immediate supervisors. Internship and practical training is the common solution suggested by both parties.

Conclusion

Implications

This study provides some evidence that the accounting graduates do not possess the required employability skills and personal attributes to the extent they should as required by the employers. The research findings will have implications on the recruitment and selection of the right job applicants, the success and failure of graduates' job search, the development and restructure of accounting curriculum, and the responsibilities and roles played by the various parties in the industry.

A perceptual disparity between the recruiters and students in the levels of importance ascribed to the employability skills will have an impact on the recruitment and selection of the right candidate. Employers may be struggling to find and retain good employees. They may prioritize skills that are not central to students, thereby affecting their efforts to secure graduates who fit the job environment. On the other hand, students do not have an accurate expectation of job skills and fail to recognize the degree of competence that required of them, will not be able to secure an employment. Achieving congruence in perceived importance of employability skills will enhance the probability of a match between a job seeker and a job vacancy (McQuaid, 2006). This person-job fit would help to reduce turnover among the entry-level employees.

Universities may be judged by their performance in preparing graduates with competencies that enable them to work effectively in today's complex work environment. Our educators need to find a balance between teaching accounting graduates with technical skills and equipping them with the necessary generic knowledge and skills. Universities should establish career-development centers to connect alumni, employers, and students. These career-development centers serve as the conduit of information about the real work life of accounting-related jobs.

These centers can hold special forums to equip job-seeking students with employable personal qualities (Nguyen et al., 2005). Other approaches for enhancing students' nontechnical skills include membership of student societies and involvement with community work, which may assist in the development of leadership skills, team-building skills, communication skills, and interpersonal skills.

But the responsibility to enhance students' employability does not lie in the hands of just one party. It is the responsibility of all stakeholders—the universities, students, employers, professional bodies, and government. For example, a three-way partnership between employers, universities, and students is needed to embed employability in university work placements (Phillips, 2007). Jackling and De Lange (2009) suggested that the professional accounting bodies may assume the role of training graduates with necessary technical skills so that universities could refocus their energies on a more rounded, broadly-based course structures. This joint responsibility will bring long-term benefits to everyone. In agreement with the viewpoint put forth by Clarke and Patrickson (2008), employers who are willing to offer development opportunities to new hires will be winners in the labor market; and students who manage their employability effectively will have far more job selection in the market.

Limitations and recommendations

There are several limitations in this study that may affect the generalization of the findings across the population. This study only included the perceptions of the employers in smaller, non-Big Four accounting firms. It would be interesting to assess the perspectives of the employers from the Big-Four accounting firms as well. Future researchers should examine whether any perceptual differences exist between these two groups of employers with respect to the employability of accounting graduates. The results of such studies will help accounting graduates to strategize in their job search. In addition, this study also excluded the viewpoints from the relevant accounting professional bodies, for instance, the Malaysian Institute of Accountants. Future studies should gather responses from the accounting professional bodies that have a great influence on the curriculum development of tertiary accounting education in the country.

In conclusion, the responsibility to enhance students' employability does not lie in the hands of just one party. It is the responsibility of all parties—university, students, employers, professional bodies, and government. In agreement with Clarke and Patrickson (2008), employers who are willing to offer development opportunities to new hires will be winners in the labor market; and

students who manage their employability effectively will have far more job selection in the market.

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