



Employer-Employee Perceptual Differences in Job Competency: A Study of Generic Skills, Knowledge Required, and Personal Qualities for Accounting-Related Entry-Level Job Positions

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Abstract

To be successful in the job career, it is important to satisfy the needs of the employers. Hence it is crucial to find out what are perceived to be more important by the employers as compared to the employees. The aim of the study is to examine if there is a perceptual gap between the employers and the fresh accounting graduates in terms of the generic skills, knowledge and personal qualities. The study adopts a quantitative approach where an online survey was conducted. Fifty employers and 80 employees participated in the survey. The study found a perceptual gap exists in terms of generic skills and knowledge. However, there is no perceptual gap on personal qualities. Employers rated ability to work in team, the ability to handle stress and the ability of problem-solving skills as the most important generic skills that need to be possessed by the fresh accounting graduates. In terms of knowledge, professional standards for accounting and auditing reporting and professional conduct are critical. In addition, employers expect employees to be responsible, reliable and trustworthy. The results of the study can be used as a guide to the employees in living up to the expectation of the employers. It can also be used as a basis for the accounting education providers to develop their future accounting curriculum.

Key words

Perceptual Gap, Generic Skills, Accounting Knowledge, Personal Qualities, malaysia

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1. Introduction

The issue of student employability has been a great concern for employers who believe that university fresh graduates lack certain competency required for the job. Employers expect employees to possess certain desirable qualities and to equip with a wide range of skills and knowledge (Kavanagh and Drennan, 2008; Hakim, 2016). These job competencies are needed to perform well in their careers for today's business environment. However, many employers perceive that university fresh graduates fail to possess the required skills and are not prepared for the job market. Education has not been able to meet the standards expected by the employers (Daff *et al.*, 2012; Yu *et al.*, 2013).

Employees in the accounting industry are no exception. They are expected to possess the competency required by the profession. In fact, a number of studies have examined the inadequacy of accounting education in preparing students with the skills required by the practitioners, as well as the

perceptual gaps between accounting employers and employees with regards to employability skills (Hakim, 2016; Jones, 2014; Lim *et al.*, 2016; Webb and Chaffer, 2016). University graduates' employability for entry-level positions and their job performance in the early years are greatly affected by the match between their acquired skills and those demanded by the employers. A mismatch may result in dissatisfaction and low job performance among the new hires (Hakim, 2016).

A review of the literature indicates that employers expect accounting graduates to equip with various generic skills and attributes, which are needed in the accounting profession to adapt to the changing business environment (Webb and Chaffer, 2016). This broad range of skills and attributes constitute an individual's employability, a short-hand for 'individual's employability skills and attributes' (McQuaid and Lindsay, 2005). However, accounting educators globally have been criticized by the practitioners on the development of technical skills (hard skills) at the expense of generic skills (soft skills) over the last 30 years (Bui and Porter, 2010; Jackling and de Lange, 2009; Kavanagh and Drennan, 2008; Webb and Chaffer, 2016). As reported by Webb and Chaffer (2016), broader business skills in terms of business awareness, business knowledge, the ability to take a comprehensive and global vision of the firm, and oral communication are consistently reported as weaknesses among the accounting graduates.

Given employers' emphasis on the generic skills, it is important to examine how well our accounting graduates perform in meeting up the expectations of the industry. In addition, it is crucial for our universities and professional bodies (the accounting educators) to recognize whether global criticism of accounting education applies in our country, Malaysia. This argument is in line with Webb and Chaffer's (2016) study whereby the authors called for a need to examine the opportunity for generic skills development in the UK accounting education system. Furthermore, there are limited studies on the deficiency of soft skills and personal attributes among the fresh accounting graduates in the Malaysian context. One way to identify the deficiency is to examine the perceived skill gap between the accounting employers and employees. This may be the result of "a gap between skills development in the university setting and the reported experiences of new entrants into accountancy profession (Jones, 2014).

Hence, the overall aim of this study is to investigate the perceptual gaps between the employers and employees (fresh accounting graduates) with respect to the competencies required by the accounting-related entry-level positions. Specifically, the research objectives of the present study are to examine:

1. Whether there is any employer-employee difference in the perceived importance of the generic skills required by accounting-related entry-level positions.
2. Whether there is any employer-employee difference in the perceived importance of the knowledge required by accounting-related entry-level positions.
3. Whether there is any employer-employee difference in the perceived importance of the personal qualities required by accounting-related entry-level positions.

This paper is structured into five sections with introduction as the first section. The second section is the literature review on the three focus areas of generic skills, types of knowledge, and personal qualities. The third section describes the methodology, followed by the fourth section which presents the results of the study. The last section presents the discussion of the research findings.

2. Literature review

2.1. Generic Skills

In examining the employability skills among the accounting graduates, various researchers have recognized that employers emphasize generic skills more than the technical skills (Crawford *et al.*, 2011; Jackling and de Lange, 2009; Webb and Chaffer, 2016). Accounting graduates are expected to possess the required technical skills during their course of studies; but they may lack of certain soft skills required by the employers to serve the clients in today's global business environment (Lim, *et al.*, 2016). According to Jones (2014), a number of studies have attempted to identify the kinds of skills that accounting students need to develop to enhance their employability in the job market. These studies found that commonly sought skills involved the areas of interpersonal, team working, communication, self-management (e.g., organizational skills, time management, stress management, and ability to juggle demands), analytical, decision making, and problem solving (Hakim, 2016; Webb and Chaffer, 2016). In fact, communication skills by far are the most important skills for accounting graduates (Breux *et al.*, 2010; Borzi and Mills, 2001;

Gray, 2010; Kerby and Romine, 2009) where all levels of accounting professionals spend about 80% of their work time communicating with others (Nellermoe *et al.*, 1999). Furthermore, employers of the public accounting firms were found to rank communication skills high in importance in their hiring decisions for entry-level accounting positions (Breux *et al.*, 2010; Gray, 2010).

2.2. Knowledge Required

In terms of knowledge required, researchers have examined the perceived importance of knowledge in the areas of accounting profession, information sources, real life, legal, technical accounting, and computer (DiGabriele *et al.*, 2008; Hassall *et al.*, 2003; Kavanagh and Drennan, 2008; LaFrancois, 1992; Lee and Blaszczyński, 1999). In addition, employers expect accounting graduates to have knowledge of auditing process, financial reporting standards, and accounting information systems (Dillon and Kruck, 2008; Jones, *et al.*, 2009). However, the employers of the public accounting firm place a greater importance in the knowledge of financial reporting standards than those of the non-public accounting firm (Jones *et al.*, 2009). In Breux *et al.* (2010) study, knowledge of ethical standards was not an influential factor in the hiring decision by the employers of the public accounting firm for entry-level accounting positions; even though the accounting professional bodies require education to mandate the implementation of ethics coursework in the accounting curricula.

Accounting graduates are also expected to possess some knowledge of the business environment. Employers of accounting firms prefer them to have knowledge of (1) the sector that clients operate in, (2) the competitors, (3) the market position of the firm, (4) the financial markets and institutions, and (5) the economic, social, and cultural forces in the world (Deppe *et al.*, 1991; Hakim, 2016; Jones, 2014).

2.3. Personal Qualities

Various studies have also examined the personal traits or characteristics in relation to accounting students' employability. Employers of accounting firms are looking for accounting graduates with certain personal qualities or attributes, which are needed in the accounting profession characterized by tight work schedule, time pressure, utmost accuracy, intense data analysis, and frequent interaction with clients. Personal qualities desired by the accounting firms include ambitious, being responsible, professional attitude and outlook, energetic, enthusiastic, ethical, independent, innovative, mature, persuasive, reliable, self-believed, self-motivated, trustworthy, have integrity, dependable, conscientious, creative, resilient, and resourceful (Ahadiat, 2002, Ahadiat and Smith, 1994; Andrews and Sigband, 1984; Breux *et al.*, 2010; Jones, 2014; Jones and Abraham, 2009; Kirsch *et al.*, 1993; Penafort and Ahmad, 1997; Webb and Chaffer, 2016). From the students' perspective, studies by Ghani *et al.* (2008), Jackling and Calero (2006), and Jackling and de Lange (2009) found that independent thinking, creativity, flexibility, continuous learning, professionalism, self-confidence, and self-motivation are important qualities for accounting career progression.

2.4. Why Employability Skills Gap

Although a shift in emphasis to non-technical skills is becoming more pronounced, the perceptions and expectations of various stakeholder groups are not aligned. Literature shows that employers, academics, entry-level employees and students often have different perspectives about the skills, knowledge, and abilities required for a successful career (Jones and Abraham, 2009). Even though there is some perceptual agreement between groups in terms of the types of important skills, there is still a disparity in the ranking of the importance of each skill (Hassall *et al.*, 2003; Kavanagh and Drennan, 2008). There is a concern on the lack of shared vocabulary and importance of graduates' competencies between the educational and the employment contexts (Leveson, 2000).

Hence, the perceptual gap of employability skills in the accounting industry has always been an interest of many researchers over the years. There is always a concern of skills gap between the requirements of the accounting employers and the job competency of the accounting graduates. Research studies on accounting students' employability have examined the perceptual skills gap (1) between two parties—the employers and students (e.g., Kavanagh and Drennan, 2008; Hassall *et al.*, 2003), and the employers and employees (e.g., Hakim, 2016); (2) among three parties—the practitioners, educators, and

students (e.g., Jones and Abraham, 2009; Lin *et al.*, 2005), and (3) among four parties—employers, academics, entry-level employees, and students (e.g. Lim, *et al.*, 2016).

The study of employability skills gap will have the following implications:

1. Students' job readiness—whether they are ready for the job market in terms of the competencies required by the employers. Graduates may lack of the required skills or may not be able to transfer their learned skills readily into the workplace.
2. Employee socialization and learning—the lack of certain soft skills may discount new hires' ability to socialize and learn in the new, challenging working environment. New employees may experience a feeling of discomfort and alienation.
3. Early employment problems—problems such as miscommunication and difficulty working in a team can lead to reduction in productivity, absenteeism, and higher turnover rate among the new hires.
4. Employees' satisfaction and performance—the level of satisfaction and performance of the new hires could be largely affected by the fit between their acquired skills and those needed by the jobs.
5. Employees' career advancement—employees' career progress may depend on whether they possess the skills important to a career as a professional accountant.
6. Employees' adaptability—whether employees possess the necessary skills to enable them to adapt to the changing business environment.
7. Employers' recruitment and selection decision—accounting graduates who are well equipped with generic skills and desirable qualities will have a higher chance to be selected.
8. Training and development—Employers may have to incur higher training costs to address skills deficiency among the new hires.
9. Accounting education—accounting curriculum may need to be revamped to suit the requirements of the practitioners in the job market. The education system may place a greater emphasis on extra-curricular activities or soft-skills programs.
10. University's performance—this is about how well the institutes of higher learning in preparing students adequately for careers in accounting. In other words, are the universities able to produce graduates whom can meet the expectations of the employers? Is there a need for the universities to form partnership with the practitioners in nurturing our students? Greater communication and engagement between the educators and practitioners may be necessary.

2.5. Generic Skills, Knowledge Required, and Personal Qualities Desired by Malaysian

Employers

The perceived importance of skills in the accounting employment has been studied in such countries as Australia, China, Japan, Lebanon, Saudi Arabia, South Africa, Spain, Tunisia, UK, and USA (e.g., Ahadiat, 2002; Hakim, 2016; Jackling and de Lange, 2009; Jones, 2014). A review of the literature indicates that there are differences in the types of employability skills deemed to be important by employers across countries. Hakim (2016) argues that “the perceived skill importance varies across countries because employers face diverse circumstances and contexts” (p. 3). Hence, the author adopted the Deppe *et al.* (1991) competence-skills profile to assess the perceptual gap between accounting employers and employees in the Lebanese context. Similarly, Jones (2014) surveyed a panel of employers from small and medium-sized UK accountancy firms to identify the skills and personal attributes which the students need to enter into the accounting profession. The aim of this approach is to generate contextual data by communicating with the local employers.

The present study adopts a similar approach by Jones (2014) in examining the employability skills gap in the Malaysian context. Preliminary interviews were conducted with a panel of accounting employers to generate a list of generic skills, knowledge, and personal attributes perceived to be important for the accounting-related entry-level positions respectively. These lists of employability skills are then incorporated into the survey questionnaire to collect data from the accounting employers and employees to examine the perceptual skills gap.

Generic skills perceived to be important by the employers of accounting firms include:

Organizing skills	Interpersonal skills	Problem-solving skills
Presentation skills	Language skills	Time management skills

Analytical skills	Leadership skills	Ability to handle stress
Critical thinking skills	Oral communication skills	Ability to work in a team
Decision-making skills	Written communication skills	Ability to work under pressure

The types of knowledge perceived to be important by the employers of accounting firms include:

Business functions	Professional standards for accounting
Business laws	and auditing reporting
Ethical standards	Stress Management
Finance	Taxes
Global business environment	The company which is hiring
Professional conduct	

Personal attributes perceived to be important by the employers of accounting firms include:

Ambition	Integrity	Responsibility
Confidence	Maturity	Self-discipline
Continuous improvement and learning	Trustworthiness	Willingness to
Dedication	Professionalism	work long hours
Independence	Positive attitudes	
Intelligence	Reliability	

Based on the above contextual data generated from the Malaysian accounting employers, the present study attempts to address the following research questions:

1. Is there any employer-employee difference in perceived importance of the generic skills required by the accounting-related entry-level positions?
2. Is there any employer-employee difference in perceived importance of the knowledge required by the accounting-related entry-level positions?
3. Is there any employer-employee difference in perceived importance of the personal qualities required by the accounting-related entry-level positions?

3. Methodology of research

3.1. Sampling method and sample

Employers in the accounting sectors and newly-hired employees working in the accounting-related job functions were approached via a social-media (WhatsApp) to respond to the online survey questionnaire. Data were collected based on a non-probability convenient sampling method where the online questionnaires were distributed through the personal contacts of the authors. A snowball approach was then used where the authors requested the help of those who have participated in the survey to forward the online questionnaire to the respective group of appropriate respondents. A total of 80 fresh accounting graduates working in different entry-level positions and 50 representatives of the employers in the accounting sector participated in this survey.

3.2. Research instrument

Two sets of questionnaires were used to collect data--one set for the employers and one for the employees respectively. Both sets of questionnaires were adopted from Lim et al. (2016). It consists of 15 questions on generic skills, 10 questions on knowledge required, and 15 questions on personal qualities. Questions on employee's working experience and employer's recruitment engagement were included as the screening questions. In order to enhance the validity of the collected data, only employees in the accounting-related jobs with working experience of three years or less were included as the target respondents. As for the employers, only those with experience in recruiting entry-level accounting candidates were solicited for their participation in the survey.

4. Results and Analysis

4.1. Demographic Profile

Table 1 presents the demographic characteristics of the employer respondents. Majority of the employers were male (52.08 %) and of Chinese ethnic (85.42 %). On the average, the age of the employers

was 40 years old with almost 13 years of working experience. About 43% of them were either accountants (27.08%) or business owners (16.67%). About 96% of the employer respondents did have experience in recruiting employees (95.83 %) with an average of almost 15 years of experience in recruitment activities.

Table 2 shows the demographic characteristics of the employee respondents. Majority of the respondents from this group were female (51.35 %) and of Chinese ethnic (72.97 %). On the average, the respondents were about 25 years old with approximately 2.5 years of accounting-related work experience. Most of the respondents held a degree in accounting (79.73%) and work as an auditor (56.75 %). In addition, they earned about RM 3000 per month.

Table 1. Employers' Demographic Profile

Variables	Descriptions	Percentage
Gender	Male	52.08
	Female	47.92
Ethnicity	Malay	12.50
	Chinese	85.42
	Indian	2.08
Age	Mean = 40.04 years	
Position	Accountant	27.08
	Business owner	16.67
	Finance manager	8.33
	Chief Executive Officer (CEO)	6.25
	Chief Finance Officer (CFO)	6.25
	Director	6.25
	Financial Controller	4.17
	General Manager	4.17
	Manager	4.17
	Senior Manager	4.17
	Deputy General Manager	2.08
	Account manager	2.08
	Secretary	2.08
	Senior Administrator Executive	2.08
	Senior auditor	2.08
Supervisor	2.08	
Working Experience	Mean = 12.80 years	
Experience in recruiting employees	Mean = 14.76 years	

Table 2. Employees' Demographic Profile

Variables	Descriptions	Percentage
Gender	Male	48.65
	Female	51.35
Ethnicity	Malay	17.57
	Chinese	72.97
	Indian	9.46
Age	Mean = 25.26	
Qualification	Degree in of Accounting	79.73
	Professional Certification	9.46
	Diploma in Accounting	5.41
	Bachelor of Commerce	1.35
	Degree in business studies	1.35
	Master in accounting	1.35
	MAICSA	1.35
Position	Audit associate	56.75.
	Account executive	21.62
	Accountant	10.81
	Account assistant	4.05
	Account officer	4.05

Variables	Descriptions	Percentage
	Assistant manager	2.70
Accounting-related work experience	Mean = 2.48 years	
Years with present firm	Mean = 2.14 years	
Gross salary (in RM)	Mean = RM2997.86	

4.2. Generic Skills

Table 3 presents the perception of the employers and employees towards the importance of skills and abilities required for the accounting-related jobs at the entry level. Among all the skills and attributes presented, the analysis found that there is a significant difference of perception between employers and employees towards the ability to handle stress and the ability to work under pressure. It is interesting to know that the employees perceived ability to work under pressure and problem-solving skills as critical for the accounting career in comparison to what the employers think. In comparison between both skills, it was found that the mean difference was larger for the ability to handle stress. In other words, this scenario indicates that the perception of the employers and employees are greatly differed in the context of ability to handle stress for the entry-level accounting-related jobs.

Table 3. Relative Importance of Generic Skills between Employers and Employees

No	Skills & Abilities	Mean Employer	Mean Employee	Mean Difference
1	Organizing skills	4.71	4.69	0.02
2	Presentation skills	4.63	4.63	0
3	Analytical skills	4.71	4.98	-0.27
4	Computer/IT skills	4.96	4.77	0.19
5	Critical thinking skills	4.75	5.00	-0.25
6	Decision-making skills	4.69	4.98	-0.29
7	Interpersonal skills	4.85	4.94	-0.09
8	Language skills	4.85	4.87	-0.02
9	Leadership skills	4.71	4.64	0.07
10	Oral and written communication skills	4.94	4.90	0.04
11	Problem-solving skills	5.02	5.27	-0.25
12	Time management skills	4.94	5.19	-0.25
13	Ability to handle stress	5.02	5.42	-0.4**
14	Ability to work in a team	5.15	5.25	-0.1
15	Ability to work under pressure	4.98	5.31	-0.33**

Note: **p value < 0.05

4.3. Knowledge Required

Table 4 presents the perception of employers and employees towards the knowledge required for the entry-level accounting-related jobs. The finding shows that there are significant differences in perceived importance between the employers and employees in relation to taxation and business laws knowledge. Specifically, the employees perceived that both taxation and business laws knowledge are more important compare to the employers. Although both views on taxation and business laws knowledge are different between employers and employees, the mean difference of 0.40 as highlighted in Table 4 shows that the view of the employers and employees are greatly differed in relation to business laws.

Table 4. Relative Importance of Knowledge between Employers and Employees

No	Knowledge	Mean Employer	Mean Employee	Mean Difference
1	Business functions	4.52	4.79	-0.27
2	Business laws	4.42	4.85	-0.43**
3	Ethical standards	4.83	5.04	-0.21
4	Finance	4.83	4.77	0.06
5	Global business environment	4.52	4.69	-0.17
6	Professional conduct	5.00	5.06	-0.06
7	Professional standards for accounting and auditing reporting	5.00	5.23	-0.23
8	Stress Management	4.90	5.06	-0.16
9	Taxation	4.71	5.04	-0.33**
10	The company which is hiring	4.79	4.92	-0.13

Note: **p value < 0.05

4.4. Personal Qualities

Table 5 presents the perception of employers and employees with regards to the importance of attributes/qualities that are required for the accounting-related jobs at the entry level. The result of independent sample t-test shows that no significant gap was found between the employers and employees in relation to the importance of attributes/qualities. Hence, it can be concluded that there is no difference on the view between employers and employees with regards to the personal attributes and qualities required for the entry-level accounting-related jobs.

Table 5. Relative Importance of Personal Qualities between Employers and Employees

No	Attributes or Qualities	Mean Employer	Mean Employee	Mean Difference
1	Ambition	4.79	4.71	0.08
2	Confidence	5.13	5.25	-0.12
3	Continuous improvement and learning	5.27	5.27	0
4	Dedication	5.10	5.06	0.04
5	Independence	5.04	5.19	-0.15
6	Intelligence	4.85	4.98	-0.13
7	Integrity	5.19	5.15	0.04
8	Maturity	4.88	5.10	-0.22
9	Positive attitudes	5.10	5.23	-0.13
10	Professionalism	5.10	5.31	-0.21
11	Reliability	5.33	5.29	0.04
12	Responsibility	5.48	5.31	0.17
13	Self-discipline	5.23	5.33	-0.1
14	Trustworthiness	5.31	5.35	-0.04
15	Willingness to work long hours	4.69	4.81	-0.12

5. Discussions and Conclusions

It cannot be denied that both technical and soft skills are important for fresh accounting graduates to develop a successful career in the accounting industry. They are expected to be technically competent when they are assigned to handle their daily work. Therefore, they must be well-versed in accounting-related knowledge which includes accounting, auditing and taxation standards as well as all other relevant statutory requirements. On the other hand, they are also expected to be good in other aspects. Employers expect their employees to acquire important generic/soft skills such as the ability to work in team, the ability to handle stress and the ability of problem-solving skills. They are also expected to be responsible, reliable and trustworthy in terms of their personal qualities.

This is not a matter of surprise for employers to expect employees to possess such generic skills and personal attributes. This is particularly true in the case of the auditing industry where auditors are expected to work in teams. Audit juniors are normally assigned to assist their seniors for a particular audit

assignment. They must be a good team player in order to get their work done. To a large extent, the audit juniors must follow the instructions of the seniors and take this as a learning process. Coordination and cooperation are very much needed in an audit firm and employees at all levels are expected to work with one another in order to complete their work assignment diligently. In an audit firm setting, auditors at all levels are often subject to a high level of stress in meeting up their job demands (Lee, Lim, Yap and Tam, 2010-2011). Hence, they must be able to withstand and handle their stress well as to sustain their well-being at work. Furthermore, auditors are often expected to deal with unforeseen circumstances and difficult clients; therefore, they must possess adequate problem-solving skills. In terms of personal qualities, it is reasonable to expect auditors to be responsible, reliable and trustworthy as these are part of the professional ethics of the accounting profession as outlined by the Malaysian Institute of Accountants (MIA) By-Law. The study found a perceptual gap between the employers and the accounting graduates in terms of generic skills and knowledge. However, such a perceptual gap does not exist on personal qualities. The results of the study can be used as a guide to the accounting graduates as they reveal the expectations of the employers. It is crucial that the employees will live up to the expectation of their respective employers. On the other hand, the findings can also be useful to the accounting education providers as a mean to develop their accounting curriculum. This is to ensure that the accounting courses provided by the accounting educators will equip the accounting students with the expected soft skills, knowledge and personal qualities. It is believed that concerted effort has to come from the three parties namely the employers, the accounting students/graduates and the education providers in order to improve the quality of accounting education as well as the job performance of the employees.

There are a few limitations in this study. Firstly, the sample size of the respondents is relatively small. Only 50 employers and 80 employees participated in the survey. A larger sample size may help to improve the validity of the results. Secondly, the study did not include the perceptions of the education providers. Future studies may include the opinions of the policy-makers from the universities and colleges that offer accounting courses. Future studies may also consider conducting a cross-country study to examine the similarities and differences among different countries with respect to the importance of the types of generic skills, knowledge required, and personal qualities in the accounting industry.

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