ACCOUNTING SKILLS: EXPECTATION FROM INDUSTRIES

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ACCOUNTING SKILLS: EXPECTATION FROM INDUSTRIES

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SUPERVISOR'S APPROVAL

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DECLARATION OF ORIGINAL WORK

I hereby declare that all the work of this thesis entitled “accounting skills: expectation from industries” is originally done by myself and no portion of the work encompassed in this research project proposal has been submitted in support of any application for any other degree or qualification of this or any other institute or university of learning.

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DEDICATION

I would like to appreciate the dedication of my beloved family members who educated me and motive me to learn until degree level. And I express a deep sense of gratitude to my lecturer who is also my supervisor for my final year project, Dr. Nor Azah binti Abdul Aziz and my fellow friends. They have provided me fully support and advice throughout this research. Without their blessing and encouragement, this research is impossible to complete within a short period of time.

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ABSTRACT

Professional accountants are an indispensable component of high-quality human capital for a nation to grow sustainably. Because there is a need for more professional accountants in Malaysia and because accounting businesses are constantly striving to acquire talented graduates to preserve their competitive advantage, the quality and marketability of accounting graduates are given a lot of weight in this study. On the other hand, some believe that employers, industries, and accounting graduates have different basic accounting competencies. Furthermore, it appears that academics are given too much weight in undergraduate business education, to the detriment of progressively preparing students for skill training that won't meet employers' needs. The study's objectives are to find out what the Malaysian accounting industry requires of its graduates and to provide a model for creating accounting program curricula at colleges and universities. This will increase the marketability and competitiveness of accounting graduates.

This study examined the relationship between the independent variables of technical skill, information technology skill, interpersonal skill, intellectual skill, and industry expectations. Employers or industries within the registered accounting firms in Negeri Sembilan received a questionnaire from this survey. After that, a statistical program created specifically for the social sciences is used to assess the data and generate conclusions (SPSS). Despite a positive correlation, the results indicate that not all of the independent and dependent variables have significant relationships. Additionally, an investigation was carried out to ascertain the comparative importance of every standalone component in clarifying the employer's anticipations.

Keywords: accounting, graduates, skills, expectation, industries, employe

ABSTRAK

Akauntan profesional adalah komponen penting bagi modal insan berkualiti tinggi bagi sesebuah negara untuk berkembang secara mampan. Oleh kerana terdapat keperluan untuk lebih ramai akauntan profesional di Malaysia dan kerana perniagaan perakaunan sentiasa berusaha untuk memperoleh graduan yang berbakat untuk mengekalkan kelebihan daya saing mereka, kualiti dan kebolehpasaran graduan perakaunan diberi berat dalam kajian ini. Sebaliknya, ada yang percaya bahawa majikan, industri, dan graduan perakaunan mempunyai kecekapan asas perakaunan yang berbeza. Tambahan pula, nampaknya ahli akademik diberi terlalu berat dalam pendidikan perniagaan sarjana muda, sehingga menjejaskan penyediaan pelajar secara progresif untuk latihan kemahiran yang tidak memenuhi keperluan majikan. Objektif kajian adalah untuk mengetahui keperluan industri perakaunan Malaysia terhadap graduannya dan untuk menyediakan model untuk mencipta kurikulum program perakaunan di kolej dan universiti. Ini akan meningkatkan kebolehpasaran dan daya saing graduan perakaunan.

Kajian ini mengkaji hubungan antara pembolehubah bebas iaitu kemahiran teknikal, kemahiran teknologi maklumat, kemahiran interpersonal, kemahiran intelek dan jangkaan industri. Majikan atau industri dalam firma perakaunan berdaftar di Negeri Sembilan menerima soal selidik daripada tinjauan ini. Selepas itu, program statistik yang dibuat khusus untuk sains sosial digunakan untuk menilai data dan menjana kesimpulan (SPSS). Walaupun terdapat korelasi yang positif, keputusan menunjukkan bahawa tidak semua pembolehubah bebas dan bersandar mempunyai hubungan yang signifikan. Selain itu, penyiasatan telah dijalankan untuk memastikan kepentingan perbandingan setiap komponen kendiri dalam menjelaskan jangkaan majikan.

Kata kunci: perakaunan, graduan, kemahiran, jangkaan, industri, majikan

TABLE OF CONTENT

LIST OF TABLES

LIST OF FIGURES

LIST OF APPENDICES

CHAPTER 1

INTRODUCTION

1.1 Introduction

This chapter will perform the background of the study, problem statement, research questions and objectives, scope, and limitation of the study, the significance of study and summary.

1.2 Background of Study

This study focuses on the abilities that must be obtained by accounting graduates who want to enter the world of work. Hence, this is because people who work in accounting, they warn management about financial concerns, enforce legal compliance, evaluate performance and make future projections, Professional accountants are essential to the success of business operations. Based on the increased abilities they think in accounting education, what do they believe about the importance of many skills that will be needed in the future for the practice of the profession. Students must be equipped with the skills they actually need for their future accounting profession as accounting practice and skill requirements evolve during their studies. Therefore, this study was made to prepare them to enter the world of work with the expectation from the industry that is the employer or manager of an industry. Therefore, educational institutions are aware of the possible skills gap in accounting education, they may be able to better adapt and align their programs with changing expectations.

Depending on the evolution of the accounting sector, personnel issues and possibilities. All educators and educational institutions need to be informed about the widespread lack of accounting expertise. Students believe that various abilities are required to become an accountant as a

result of the expectations placed on the employer or manager of a business industry. This is because they have gone through various experiences and therefore have dealt with outsiders in this field of accounting. The American Accounting Association defines accounting as the procedure of collecting economic data, processing it and making it available to users so that they can make informed decisions. Accounting information needs to be identified and measured. A "set of accounts" using the double- entry bookkeeping accounting method are made to do this. The accounting system identifies and records "accounting transactions" (Saoud Jayed Mashkour, 2019).

The knowledge and abilities that accountants require to add value for their clients have evolved because of the history, quick development, and expectations of the dynamic global business world. Due to the quick development of technology and the globalization of the market, demand on accounting education and training has grown over. Accountants' knowledge and skills must advance to keep up with the constantly changing demands imposed by the modern corporate environment. Al Mallak et al. (2020) and Gioiosa and Kinkela (2019), students should be considered important stakeholders in accounting education due to the fact that they enroll in accounting classes and the significance of their remarks.

1.3 Problem Statement

The growth and changes in the global business environment are having an impact on the accounting profession and practice. Globalization of the economy, advancements in information technology, and digitization are the main forces behind the shift (Carvalho & Almeida, 2022; Tan & Laswad, 2018). The advancement of digital technology can be viewed as a revolution in the accounting sector, especially when cutting-edge technologies like artificial intelligence (AI) are taken into consideration (Polimeni & Burke, 2021). Bakarish and O'Brien (2021), imply that a substantial number of (public) accounting positions will change as a result of new technologies and data analysis methodologies. This

suggests that the accounting assignment's nature is very different from what accounting professionals are used to.

Technical accounting knowledge or subject-specific knowledge is no longer sufficient, so in order for accounting employees to thrive in their professions, their competencies and skills should be expanded to include knowledge and skills in numerous domains (Conway, 2018). According to widespread agreement, graduates of accounting programs should possess a blend of technical and professional skills, with the latter being more important or in demand (e.g. Bressler & Pence, 2019; Dolce et al., 2020;

Tsiligiris & Bowyer, 2021; Wilkin, 2022). Examining the many types of expectations students have for their education in terms of accounting skills is the goal of this study, which follows one on how well-prepared students are for employment in accounting. Thus, its attempt to comprehend these issues from the perspective of the students. The student's assumptions about the importance of particular abilities in a future career in accounting form the basis of the expectation component of the setting. Based on the students' self-reported academic success and how well they believe they have honed these skills during their accounting study, the presenting component is chosen.

According to Jaafar (2018), a career in accounting has gotten more difficult since it is getting harder for companies to find candidates with the necessary soft skills, particularly in communication. Also Jaafar (2018) revealed that problems with communication can occur amongst accountants, including miscommunication with clients or other accountants. Desi Adhariani (2020), states that employers place a high priority on prior work experience and business knowledge, but they also expect accounting graduates to have a solid grasp of the foundational concepts of accounting as well as strong analytical abilities. In contrast to grades earned during college study, analysis of the cognitive processes and communication abilities of accounting graduates is significant.

Lastly, an accountant must be able to solve problems in order to handle unforeseen circumstances and avoid conflicts. Handling a client's account emphasizes the value of an accountant's problem-solving skills even more. For example, when accounting rules and customer satisfaction

collide, an accountant may violate the law by fulfilling a customer's request. Hence, in order to arrive at a solution that is acceptable to all parties, expert issue solving is required (Jaafar, 2018).

1.4 Research Questions

The researcher determined three research questions in this study:

1. What are the accounting skills towards industries expectations?
2. What are relationship between accounting skills and the industries' expectations?
3. What is the most significant accounting skills towards industries' expectations?

1.5 Research Objectives

In this research, there are three research objectives to be figured out:

1. To explore the accounting skills towards industries' expectations.
2. To analyze the relationship between accounting skills and the industries' expectations.
3. To determine the most significant skills towards industries expectations.

1.6 Scope of the study

In this research paper, the accounting skills towards industries' expectation are being focused on. The target respondents will be SME industries like their manager or employee in Malaysia. It allows the student from accounting graduates who interesting to work in the accounting field. The researcher will conduct questionnaires to the respondents.

The limitations that arise during the research study are the inaccurate information of the respondents and the time limit. There is also a time limit for researchers because the total completion time is short which only a few months.

1.7 Significant of Study

The study's findings are intended to encourage the accounting skills toward industries by expectation from SME industries such their manager or employee in Malaysia. It is essential to raise the knowledge about the importance for accounting students graduates that wants to enter the field of accounting after the graduation. Therefore, the skills that will be expressed are not only in the field of accounting but they are always used in life. But in this study it is more focused on skills in the accounting department. Thus, this study focuses on manager or employee of SME industries what are their expectations for the accounting skills that will be included in the questionnaire that will be distributed to them.

1.7.1 Theoretical Significance

Theoretical significance is the methodical analysis of a set of assumptions and ideas (QuestionPro, 2022). From research perspective, this study are intended to encourage the accounting skills toward SME industries by expectation from managers or employees of SME industries. It is essential to raise the knowledge about the importance for accounting graduates that wants to enter the field of accounting after the graduation. This study will bring benefits or preparation for accounting graduates.

1.7.2 Practical Significance

Accounting skills are required for anyone who wants to work in the accounting or finance industry. They help students acquire the business and industry finance expertise needed to succeed in the workplace. Therefore with the expectation from the industry, it is more helpful for them to work in the accounting field, therefore they will not be surprised when they enter the job. Businesses prefer graduates who are familiar with accounting concepts and procedures. In addition, it helps graduates understand commercial and industrial financing, which is important for their success in the workplace.

1.8 Operational Definition

Table 1.8 Operational Definition

Variables	Description	Authors
Technical skill	Technical accounting transaction handling abilities are necessary for many accounting roles. Many businesses require to execute these duties because they allow to use the knowledge of accounting, work with spreadsheets, conduct research, and check the accuracy of other people's work. Also necessary are similar technical accounting skills.	John Freedman, (2018)
Information Technology skill	Information technology skills are the capacity to do a variety of tasks in IT professions. These abilities, knowledge bases, and talents are pertinent to the development, application, and administration of various technological systems.	Tonya Fister, (2022)

Interpersonal skill	Capable of having a range of professional conversations with other employees at the company. They must also be able to collaborate well with other employees in teams.	University of North Dakota, (2019)
Intellectual skill	A qualified accountant has the cognitive skills to assess information and facts, apply reasoning to solve problems and draw conclusions, and exercise outstanding judgment when assessing organizational situations.	Kylee Lee, (2022)

Accounting professionals can manage financial operations, evaluate data, and produce financial reports because of their expertise in accounting (Indeed Editorial Team, 2023). It's possible that both hard and soft talents will be needed.

1.9 Organization of Research

The study is divided into 5 chapters. Chapter one of the study consists of the general introduction which includes; the background of the study, the statement of the problem, the objective of study, the research questions, significance of the study, the scope of study, operational definition, and the organization of research. Then for chapter two is the literature review which evaluates the works of other researchers on the subject, their approaches, and the researcher's criticisms of their stance where necessary. Chapter three focuses on the methodology of the study. Chapter four is about data analysis and results that can be obtained. And chapter five are the conclusion and recommendation for this study. There are also supplementary pages that include a sample of the questionnaire used, as well as references that were used in the study.

1.10 Summary

At last, the outline of the research is covered in this chapter. It went over the study's background, problem statement, research questions, research objectives, scope and limitation of the study, and the significance of the study for the topics of the accounting skills towards expectations from industries. The literature review for this study will be discussed in the next chapter. The information presented will be more comprehensive and clearer

CHAPTER 2

LITERATURE REVIEW

2.1 Introduction

In this chapter, the literature review and the appropriate theoretical model will be discussed. The skill requirements and demands and accounting education and student readiness for employment in the literature review. Besides, the dependent variables and independent variables were developed after reviewing the relevant research. The literature review is also necessary for developing a research methodology, whether qualitative or quantitative. The research framework for generating the hypothesis and describing the theory is the finest description in this chapter.

2.2 Review of Literature

2.2.1 Expectation of Industries

According to studies on the abilities that employers or industries demand in new recruits, accounting majors have greater technology aptitudes than non-technical personnel (Desi Adhariani, 2020). Teamwork aptitude, interpersonal aptitude, creative aptitude, and oral and written communication aptitude are a few non-technical skills that accounting graduates lack. The significance of adding non-technical skills in the curriculum, like as emotional intelligence, to support the development of broader accounting competence.

2.2.2 Skill requirements and demands

Most people nowadays are aware that if someone want to succeed in the accounting sector, they need to develop new or more extensive skill sets (e.g. Banasik & Jubb, 2021). In addition to technical knowledge, accounting professionals need to develop or already possess a wide range of professional competencies (Bressler & Pence, 2019; Carvalho & Almeida, 2022; Dolce et al., 2020). According to Rebele and St. Pierre (2019), the development of technical accounting competency should always come first when students are learning about accounting. This is true despite the fact that professional skills have recently attracted a lot of scholarly interest.

When considering how to succeed in an accounting career, it is evident how important technical skills, especially those related to accounting, are. Berry and Routon's (2020), accounting students may still need to focus on their professional skills even when they are theoretically prepared, it has been found. The majority of accounting skill research has, especially in the twenty-first century, concentrated on professional skills.

Some claim that there is a precise set of professional qualities that accountants must have. For those who work in or are studying accounting, for instance, many studies have emphasized the value of communication skills (Carvalho & Almeida, 2022; Plant et al., 2019). Analytical, critical-thinking, and problem-solving skills are typically listed alongside communication skills in studies examining the most important traits for an accounting job (e.g. Carvalho & Almeida, 2022). Therefore, Dolce et al. (2020), imply that employers prefer hiring young graduates with good interpersonal and communication abilities to professionals with technical expertise. Carvalho and Almeida (2022) conclude, that in addition to communication abilities, the accounting industry demands a variety of professional and personal qualities, including the ability to adjust to changing circumstances and work under pressure, as well as being proactive and exhibiting initiative. A wide range of professional skills are required by accountants. Research on skills has generally looked into a

range of professional skill sets (e.g. Al Mallak et al., 2020; Dolce et al., 2020; Douglas & Gammie, 2019).

In prior research, Dolce et al., (2020), technical abilities have traditionally included knowledge of computers and information technology. These abilities could be both expert and technical. In light of this, and particularly in light of recent technological and digital breakthroughs, we believe it is reasonable to classify these abilities into their own category. Overall, given the digitization and widespread adoption of technology, it is evident that accounting professionals will need digital and technological skills. Tsiligiris and Bowyer (2021), the importance of various digital talents and expertise is growing in the context of business. According to Qasim and Kharbat (2020), more often should be spent on the conception, development, and implementation of accounting courses, and the growing adoption of new technologies should have an impact on the procedures related to these endeavors.

2.2.3 Accounting education and student readiness for employment

Since when they begin their careers, accounting graduates need a diverse set of professional skills (Dolce et al., 2020). Gunarathne et al. (2021) explain how accounting educators must strike a balance between imparting the subject's principles and including current events in the lectures, all while paying attention to the development of professional talents, in order to satisfy the needs of the industry.

2.2.4 The accounting skill

2.2.4.1 Technical Skill

This technical skill is an example of key accounting skills, financial administration skills, research skills, accounting knowledge, knowledge of

interaction of disciplines, juridical knowledge, knowledge of statistics. The aptitudes, knowledge, or expertise needed to carry out particular occupational tasks are referred to as technical skills. Jobs in research, engineering, technology, manufacturing, and finance require technical expertise. They require formal education as well as on-the-job training to attain (Tom, 2023).

In order to function as a technical resource within the accounting team, an accountant or candidate for employment in this profession must possess a solid technical background and in-depth understanding of generally accepted accounting principles, or GAAP (John, 2018). GAAP expertise falls in the criteria of both depth and breadth of knowledge. It might have expertise in a particular area of accounting. For instance, they must be familiar with almost all aspects of a lease agreement, such as all the details of the exclusions and rules. Instead, they are knowledgeable with the basics of practically all accounting-related topics.

2.2.4.2. Information Technology Skill

In order to develop a central repository for storing an entity's financial data, information technology accounting combines conventional accounting concepts with software and information technologies. Example information technology (IT), computer technology, computing and IT, IT software and accounting software skills. IT has benefited accounting since it now makes it possible for companies to develop and use computerized systems to track and record financial transactions. Computer systems and IT networks have reduced the amount of time that accountants need to produce and provide financial information to management. Cloud computing accounting software is example of information technology that help who work in accounting fields nowadays (Ashley, 2019). With this software, creating reports and entering financial data is simple. Additionally, it offers the ability to check for errors and grants remote access to accounting data.

Accounting education should provide the information technology abilities that accounting students need to use, assess, and manage information technology and systems. Graduates in accounting should have a fundamental knowledge of IT, including how to use and interact with computers and other intelligent equipment like robots. According to Ismail et al. (2020), they discovered that proficiency with spreadsheets and accounting software was one of the technical skills deemed to be most essential for employment in the accounting industry.

2.2.4.3 Interpersonal Skill

Example interpersonal skills are written and oral communication, teamwork, effective listening, customer service. But in this it focuses more on communication, customer service or teamwork or in other words social. The process of exchanging information and coming to an agreement is communication.

The ability to receive and transmit information is included in communication. Daily conversations on duties take place between coworkers, as well as between employees and their bosses and between employees and customers. Humans have traditionally relied on communication to create and sustain social ties. Also being an expert in finance gives to access a wealth of knowledge about the industry and several insights that other professionals might not necessarily have (Client Hub Team, 2021). If can't effectively convey the information and insights in a way that others can comprehend and act upon, the business won't benefit from them.

According to Sheila Shanker (2019), effective communication is crucial since accounting, like many other professions, is a crucial component of every firm. Important financial tasks including budget preparation and reporting, bill payment, payroll, and income tracking must be presented to management and others in a suitable manner to be effective and meaningful. To be considered proficient in communication, a person must possess all four of the following abilities: writing, reading, speaking, and

listening. A graduate must be skilled in all areas of communication to talk effectively. Poorly conveyed communication could lead to an error, a misunderstanding, or even annoyance.

Teamwork means the ability of the team to interact and communicate with one another consistently (Alison Doyle, 2022). Prioritize the team's overall performance, knowing how crucial this is to achieve the team's goals, and be mature enough to come to an understanding when it is essential to disagree. Instead of only focusing on their own goals, think about how they might help the team. Another definition of teamwork is a group of employees cooperating to finish a task under the supervision of a manager or team leader who oversees assuring productivity by providing guidance, inspiration, and encouragement to the group of employees. By utilizing active synergy, shared personal accountability, and complementary talents, teams can collaborate closely to achieve goals. A strong sense of partnership is also necessary for a company to innovate, be more imaginative, and make better decisions. Collaboration aids businesses in raising employee engagement since team members are more dedicated to delegating tasks (Alghamdi & Bach, 2018).

2.2.4.4 Intellectual Skill

Strong critical thinking skills are advantageous for any business, but some people may be surprised to hear that career in accounting place a high importance on this kind of reasoning. Critical thinking abilities are crucial for success in the modern business environment, especially accounting. The accounting sector has greatly improved from twenty or even 10 years ago. Accounting experts typically manage the work of updating a company's financial structures to reflect changes caused by technology advancements. Employers are searching for accountants that can analyst financial information and data critically, spot issues, and come up with solutions. A few scholars have criticized the use of a purely procedural (technical) approach to financial accounting. Many traditional accounting occupations may be successfully automated suggests that

higher-order abilities including analytical, critical- thinking, and problem-solving aptitudes are now more frequently represented in the value of an accountant (AOLCC, 2021).

Analytical skill is the ability to gather data and perform in-depth analysis (CFI Team, 2023). All accounting professionals must be able to think analytically. Understanding data and financial facts is a prerequisite for making informed judgments and providing correct information. To create future estimates based on historical data, use technology resources and data analytics. The first step in developing analytical abilities is understanding what kinds of data to collect and how to structure them for best usage. Along with knowing what data to collect or enter an automation tool, accountants also need to understand what the data is telling them (SolveXia, 2021). These perceptions are crucial to the company's success.

2.3 Theories

2.3.1 Job Matching Theory

The concept of "job matching," which pairs job seekers with firms who have openings in the labor market, also aims to produce favorable, long-term effects. Job matching has the potential to improve worker productivity and job happiness.

Based on the job matching theory, job mismatch represents a lack of correlation between vacant positions and job applicants (Velciu, 2017). An employee is regarded to have a "skill mismatch" if their abilities are inconsistent or insufficient for the task at hand. If a recent graduate's skills are not in line with what the company needs, it could have a complex effect on how effective they are at work. Since graduates frequently lack the training required to perform better and meet the expectations of their work, an increasing number of companies and educators are aware of the problem. In order to fulfill the demands of the labor market, businesses must provide the required internal skills training, and educational

institutions must provide job-related learning and specialized skill-training programs.

2.4 Research Framework

The proposed research framework includes dependent and independent variables. The independent variables include technical skills, computer, information technology & data processing, interpersonal, social & communication skills, and intellectual skills which have an influence on the dependent variable, which is the industries' expectation. Figure 2.3 below shows the conceptual research framework in line with the research questions and research objective.

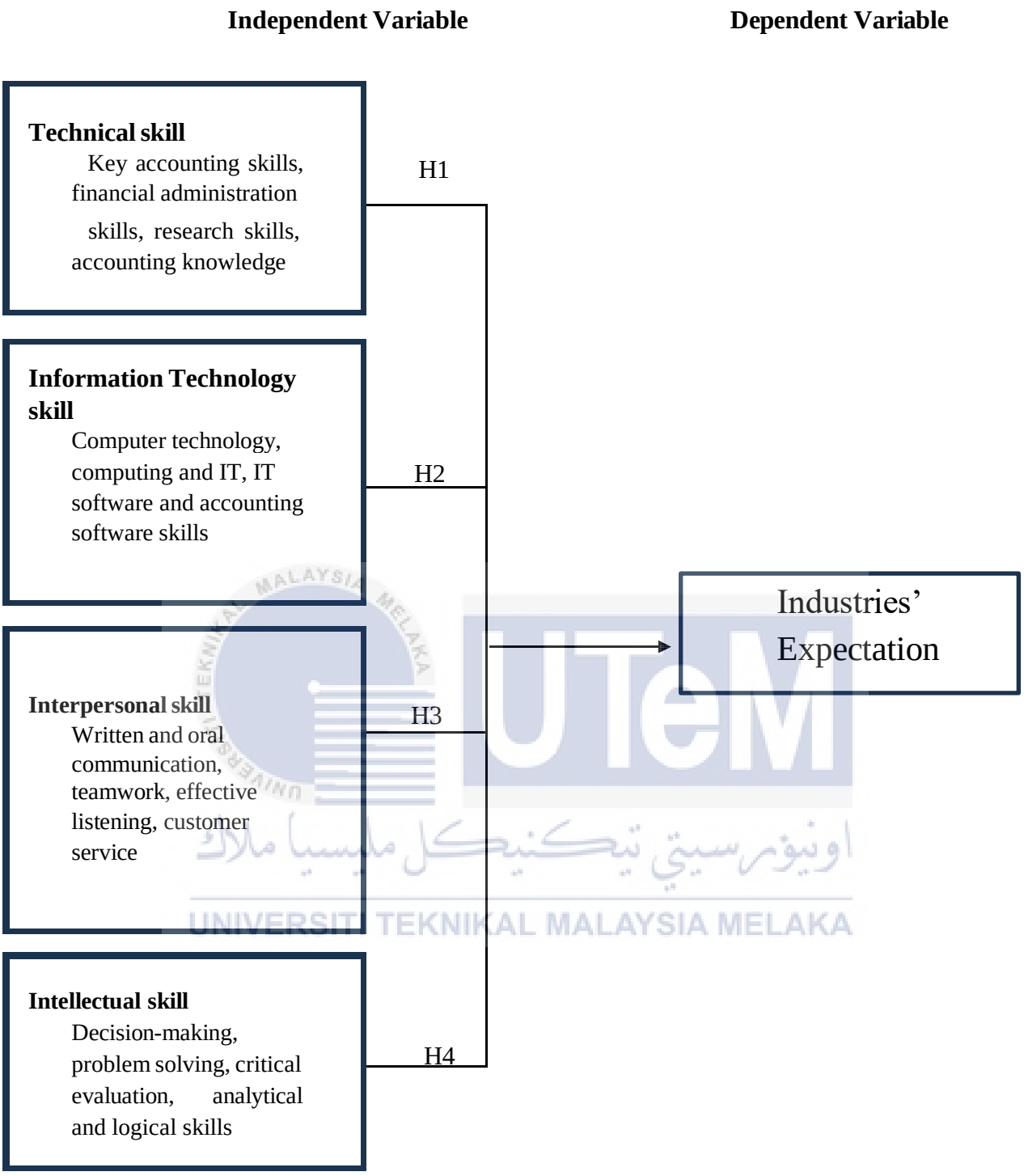

Figure 2.4: Conceptual framework on the industries' expectation of the accounting skill

2.5 Hypothesis Development

The hypothesis refers to the relationship between independent variables and dependent variables that will be tested during this research. This hypothesis would test whether it reacts to the research questions and achieve the objectives of the research. There have four hypotheses listed below based on the studies.

i. Hypothesis 1:

H0: Technical skills and industries expectations have no significant relationship.

H1: Technical skills and industries expectations have a significant relationship.

ii. Hypothesis 2:

H0: Information technology skills and industries expectations have no significant relationship.

H2: Information technology skills and industries expectations have a significant relationship.

iii. Hypothesis 3:

H0: Interpersonal skills and industries expectations have no significant relationship.

H3: Interpersonal skills and industries expectations have a significant relationship.

iv. Hypothesis 4:

H0: Intellectual skills and industries expectations have no significant relationship.

H4: Intellectual skills and industries expectations have a significant relationship.

2.6 Summary

In this chapter, the researcher has discussed the accounting skills and industries' expectation. The researcher has explained the independent variables (the accounting skills) and dependent variable (the industries expectation) by using the research framework. The hypothesis testing has determined the relationship between independent and dependent variables. Lastly, the research methodology will be discussed in the following chapter.

CHAPTER 3

RESEARCH METHODOLOGY

3.1 Introduction

This chapter discussed the research methodology that is commonly utilized when conducting the research study. The researcher used research methodology (Union Model). The exact methods or strategies that are used in finding, collecting, and describing the information of the topic are referred to as research methodology (Heever, 2020). The research design, methodological choices, source of primary and secondary data, research location, research strategy, time horizon, scientific canons, and data analysis method will be analyzed and described in the research methodology. By following the proper research processes, the data of the research will reliability and valid.

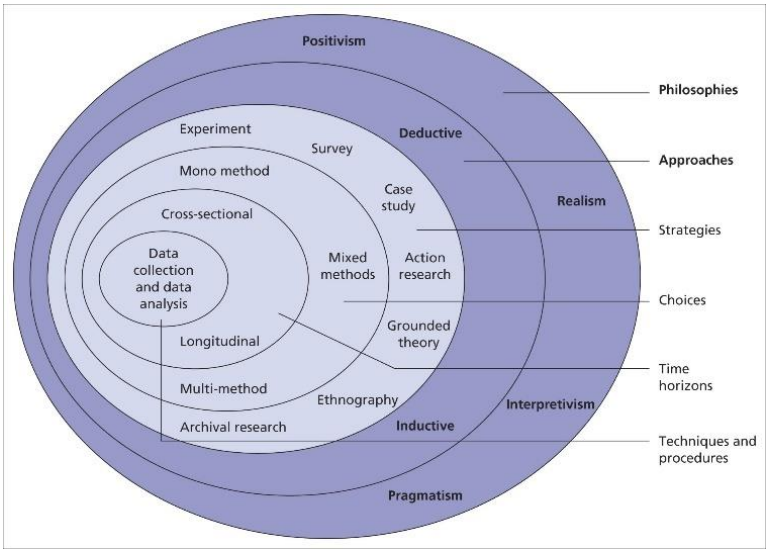

Figure 3.1: Research Methodology (Union Model)

3.2 Research Philosophy

The research philosophy of a study, which outlines the set of presumptions it is built on, is the theoretical underpinning of that investigation. There are four different types of assumptions which are positivism, realism, interpretivism and pragmatism. Positivism believes in the existence of knowledge beyond one's field of study. The potential impact of social and cultural influences on a person. This point of review places an emphasis on people's ideas and opinions. While for the pragmatism to do research in an efficient manner, where data is continuously analyzed rather than fixed (David Phair & Kerryn Warren, 2021). In this study using positivism.

3.3 Research Approaches

The terms "inductive" and "deductive" are often used in logic, reasoning, and science. Researchers use both inductive and deductive methods as part of the scientific method (QuestionPro, 2023). Inductive research involves collecting and analyzing data in order to develop ideas, concepts, or hypotheses that are based on the trends and observations made by the data. While deductive research comprises the creation of a theory, hypothesis, or generalization by the researcher, which is then tested by data collection and observation. The researcher uses a deductive approach because it proves something and is structured and based on quantitative analysis.

3.4 Methodological Choices

Methodological choices are essential in guiding researchers to select a method for data collection and analysis. There are three major methodology categories include qualitative, quantitative, and mixed methods. Qualitative research utilizes interviews and findings methods for data collection. For quantitative research, it can be defined as the simpler

method of gathering and analyzing the data with a big sample size through questionnaires (OpenLearn, 2018). Mixed method research refers to a combination of qualitative and quantitative methods to gather and interpret the data.

The researcher will use quantitative methods to investigate accounting skills by following expectations from the industry such as employers or managers from SME businesses. The data collected via using quantitative research is in the form of numerical, which is then analyzed using statistical methods according to the mathematical methods (Ware, 2022). The main aim of a quantitative research study is to discover the relation between the independent and dependent variables within the population (Ware, 2022). According to Shelby Ware (2022), quantitative research emphasizes numerical and static data, as well as thorough, convergent reasoning rather than divergent thinking. Using the quantitative research methods, the researcher can put the suggested study framework.

3.5 Primary and Secondary Data Resources

The primary and secondary data are the two types of data sources that are used in this research. Primary data is original data which are often acquired directly from the source. The aim of collecting the primary data is to solve the problem. The researcher is the one who gathers the data directly from primary sources like surveys, questionnaires, and observations (Formplus, 2020). Researcher collects the primary data by delivering the questionnaires to the respondents (SME industries) in Negeri Sembilan. The respondents will be given a series of questionnaire questions to which they indicate their responses by marking the relevant box.

Secondary data refers to data that has already been acquired and is easily accessible from other sources (Juneja, 2019). Secondary data are data gathered by a person unrelated to the research project who collected these data for another reason and at a different period in the past. The data will become secondary data for the current users when getting to use these

data. For instance, journal articles, books, and government publications websites are the sources of secondary data. Secondary data also is ideal for providing background and historical knowledge on a subject or issue, as well as widening one's understanding of a point by exposing one to other people's points of view, interpretations, and conclusions. The researcher can assemble a large amount of information or secondary data and obtain understanding via utilizing Google Scholar, Emerald Insight, and Proquest for supporting the purpose of the research.

3.6 Time Horizon

The time horizon refers to a period in which the project is expected to be completed. There are two kinds of temporal frames based on the research onion: cross-sectional and longitudinal. When there is a pre-determined duration for data gathering, this is referred to as the cross-sectional time horizon. A longitudinal time horizon is the collecting of data over a lengthy period, such as when a person reaches a particular age or when the seasons change throughout the year (Stainton, 2019).

Due to the time constraints, the researcher intends to conduct a cross-sectional study in this research. This study will be completed by the researcher during a brief period, from1June 2023 to 28 June 2023.

3.7 Constructs Measurement

Constructs	Original Measurement Item	Sources of Measurement	Measurement items adopted on this study
Technical skills	Practical tests	Rick van Echtelt, 2021	Likert Scale
Information Technology Skill	Performance-based test using authentic tasks	Ester van Laar, 2020	Likert Scale

Interpersonal Skill	Fundamental Interpersonal Relations Orientation (FIRO)	Theintactone, 2019	Likert Scale
Intellectual Skill	Intelligence Quotient (IQ)	Shannon Gossett-Webb, 2022	Likert Scale

3.8 Research Strategy

A research strategy is a comprehensive plan for carrying out a research project. A research strategy directs how a researcher plans, executes, and monitors a study. While the research strategy is beneficial on a general level, it must be supplemented by research methodologies that can lead the study activity on a more comprehensive. The research strategy which instructs the researcher on how to acquire and analyze data are survey, experiment, case study, action research, ethnography, archival research, and grounded theory (AESA, 2020). The survey method is chosen as the research strategy by the researcher. Data collection via survey strategy is simple to compare since it uses a questionnaire to obtain standardized data from a wide population. Survey strategies may collect quantitative data by evaluating descriptive and inferential statistics, as well as propose probable correlations between variables. A questionnaire will be produced and given to SME industries to get their expectations about the accounting skills required when entering the world of work.

3.8.1 Questionnaire Design

As the first section of the questionnaire, the demographic profile was created to collect information on the respondent profiles. There are several questions regarding the respondents' backgrounds in it. The second component of the questionnaire also contained our dependent variables, which were the expectations of employers or industries. Respondents are

asked to express their ideas using an interval scale and a series of structured questions. The adopted questions must also be pertinent to what employers or enterprises are looking for.

The researcher added an extra independent variable to the third section of the questionnaire. Our study uses communication ability, teamwork ability, analytical ability, and critical thinking ability as independent factors. For the benefit of the responders and recipients, every component was rated on an interval scale. The choice to utilize the question as the variable was made based on how well it can stress certain points given its application and significance. Each item was chosen because it could demonstrate the relationships between the dependent and independent variables and fit the specifications for an interval scale. Unselected questions are irrelevant to the problem with the dependent and independent variables in our study, rather than highlighting it.

Table 3.8.1 Questionnaire Section A, B and C

Section	Components/ Variables
Section A	Demographic Profile
Section B	Dependents Variable: Industries' Expectation
Section C	Independent Variable: Part 1: Technical Skill Part 2: Information Technology Skill Part 3: Interpersonal Skill Part 4: Intellectual Skill

3.8.2 Scale of Measurement

A questionnaire refers to a set of questions which intended to collect information about the respondents' attitudes, experiences, or views (Bhandari, 2021). The researcher gives the questionnaire to a few SME industries to receive primary data for this study. There are three sections of close-ended questions developed in the questionnaire. The first section of the questionnaire investigates the respondents' personal information, such as gender. The questionnaire's second section focuses on independent factors such as technical skill, information technology skill, interpersonal skill and intellectual skills. The questionnaire's second and third sections will be scored using a Likert scale or interval scale. According to Dalati (2018), an interval scale is the third of the four levels of measurement. The features of classification, order, and distance are nevertheless maintained even though it applies an absolute zero value in essence. The Likert scale will be a five-point scale with 1 representing "strongly disagree," 2 representing "disagree," 3 representing "neutral," 4 representing "agree," and 5 representing "strongly agree." The five-point Likert scale was shown in Table 3.7.2 below.

Table 3.8.2: Five points Likert Scale

1	2	3	4	5
Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree

3.8.3 Sampling Technique

In this research, the researcher uses probability sampling as the sampling design. Probability sampling can be defined as a sampling strategy in which the researcher selects samples from a larger population using a probability-based method. By using probability sampling, it has a possibility for every individual in the population for getting chosen (McCombes, 2019). Besides, when there is a paucity of funds and time for

the researcher to collect data from a large population, sampling design is critical. A probability sample can be chosen in a variety of methods which are simple random sampling, systematic sampling, stratified sampling, and cluster sampling (McCombes, 2019). In this research, simple random sampling is chosen by the researcher. It is because it reflects the current population of the study, and the researcher can only quantify sampling mistakes using random techniques. The researcher chooses a few SME industries in Malaysia as a sample since this study focuses on the accounting skill by expectation from industries The researcher estimated 225 managers or employer of SME industries' population in Negeri Sembilan. According to Krejcie & Morgan (1970), when the population is more then 220 the sample size is 140. Therefore, 140 respondents are selected as source of data and evaluation to answer questionnaires.

Figure 3.8.3: Determining the sample size of a known population

N	S	N	S	N	S
10	10	220	140	1,200	291
15	14	230	144	1,300	297
20	19	240	148	1,400	302
25	24	250	152	1,500	306
30	28	260	155	1,600	310
35	32	270	159	1,700	313
40	36	280	162	1,800	317
45	40	290	165	1,900	320
50	44	300	169	2,000	322
55	48	320	175	2,200	327
60	52	340	181	2,400	331
65	56	360	186	2,600	335
70	59	380	191	2,800	338
75	63	400	196	3,000	341
80	66	420	201	3,500	346
85	70	440	205	4,000	351
90	73	460	210	4,500	354
95	76	480	214	5,000	357
100	80	500	217	6,000	361
110	86	550	226	7,000	364
120	92	600	234	8,000	367
130	97	650	242	9,000	368
140	103	700	248	10,000	370
150	108	750	254	15,000	375
160	113	800	260	20,000	377
170	118	850	265	30,000	379
180	123	900	269	40,000	380
190	127	950	274	50,000	381
200	132	1,000	278	75,000	382
210	136	1,100	285	1,000,000	384

N= Population
S= Sample

3.8.4 Pilot Test

A pilot test is a short preliminary study performed in research to evaluate a planned research study before it is performed on a larger scale. The main goal of a pilot study is to assess the feasibility of the intended big research. The pilot test may also be used to determine the expenditures and sample size required for the larger investigation (workplace testing, 2018). A pilot test will be conducted with 140 respondents (managers or employers of SME industries). Questionnaire related to the research study will be tested on respondents by the researcher. This test will take about a week for the researchers complete opinions and ideas will be examined and incorporated into the final survey questionnaire. Finally, the project will collect pilot test data before distributing the questionnaire to the respondent.

3.9 Scientific Canons

Saunders et al. (2016) stated that the scientific canon inquires about validity and reliability.

3.9.1 Validity

The accuracy with which a technique measures what it is designed to measure is referred to as its validity. There have 2 types of validity in this research such as internal validity and external validity (Middleton, 2019). Internal validity relates to how properly the independent variable may be presented to create the observed effect. External validity can be defined as the degree to which the findings of the research may be extrapolated outside the sample and the results can be applied to different persons and situations (BRENDAN HUFFORD, 2019). The use of external validity may be increased by conducting the tests in a natural environment and selecting respondents using random sampling. Additionally, construct

validity is also a kind of validity. Construct validity is used to determine how the test should be assessed.

The researcher collected data for this research by using questionnaires and evaluate the relationship between dependent and independent variables. Industries exposure is the dependent variable while the independent variables are technical skills, information technology skills, interpersonal skills, and intellectual skills. The quantitative questionnaires should be designed to suit the research subject, research question, and research purpose. As a result, SME industries are the main ones groups in our study when it comes to external validity. The researcher must understand population sample size as well as study findings. To avoid mistakes and prejudices, parties the researcher should seek advice from the supervisor.

3.9.2 Reliability

The consistency with which a technique assesses something is referred to as reliability. If the same result can be consistently obtained by employing the same procedures under the same conditions, the measurement is called reliable (Middleton, 2019). There are many methods for determining reliability. In this research, the Cronbach's Alpha approach was utilized by this researcher to measure the reliability of the variables. The value includes an alpha coefficient ranging from 0 to 1. If the result is negative, it means that something is incorrect with the data. When Cronbach's Alpha values are more than 0.7, it is regarded acceptable, greater than 0.9 is considered good, and equal to or greater than 0.9 is considered exceptional. While less than 0.6 is deemed unsatisfactory, less than 0.5 is considered intolerable. Table 3.8.2 below showed the table of Cronbach’s Alpha Values (Saunders et al., 2016).

Figure 3.9.2: Cronbach's Alpha Values

Cronbach's Alpha Coefficient Range	Strength of Association
$\alpha \geq 0.9$	Excellent
$0.9 > \alpha \geq 0.8$	Good
$0.8 > \alpha \geq 0.7$	Acceptable
$0.7 > \alpha \geq 0.6$	Questionable
$0.6 > \alpha \geq 0.5$	Poor
$0.5 > \alpha$	Unacceptable

3.10 Data Analysis Method

Data analysis is a process that often includes many actions such as data collection, cleansing, and organization (Maryville University, 2021). Data analysis is the process through which a researcher uses a statistical instrument, such as the Statistical Package of Social Sciences (SPSS), to examine data obtained from respondents. Furthermore, many types of analytic methodologies are applied in this research, including descriptive analysis, Pearson's correlation analysis, and multiple regression analysis.

3.10.1 Descriptive Analysis

Descriptive analysis is a sort of data analysis that helps to explain, illustrate, or summarize data points in a constructive manner so that patterns might develop that meet all of the data's conditions (Rawat, 2021). Measures of central tendency include mean, median, and mode, while measures of dispersion include variance, standard deviation, and percentage. Descriptive analysis is used to examine the information from respondents and turn raw data into a more understandable and interpretable manner. It is also used to characterize respondents' demographic backgrounds using percentages and frequencies (Hayes, 2022). In this study, descriptive analysis is used to distinguish gender, age, and courses among respondents (SME industries) their expectation about accounting skills.

3.10.2 Pearson's Correlation Analysis

Pearson's correlation coefficient assesses the strength and directionality of the relationship between the independent variables and dependent variables (Stangroom, 2019). Pearson's Correlation Coefficients are a statistical test used to measure the connection between two variables. It is also necessary to calculate the likelihood of the correlation coefficient occurring by chance for data taken from a sample. Pearson's correlation coefficient ranges from -1 to +1, representing perfect negative and perfect positive correlations, respectively. Meanwhile, the number 0 denotes a completely independent correlation (Saunders et al., 2016). The following figure 3.9.2 shows the Pearson's Correlation Coefficients.

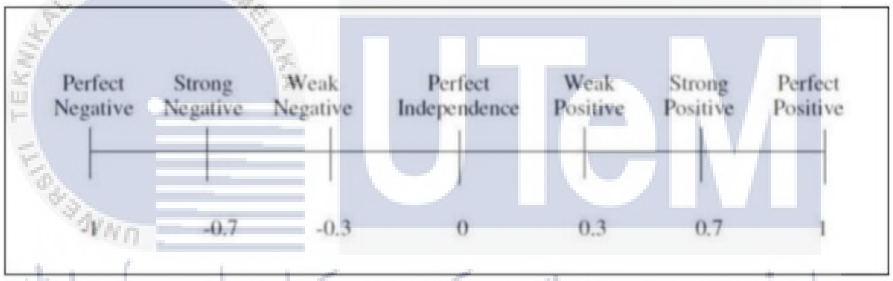

Figure 3.10.2 Pearson's Correlation Coefficients

3.10.3 Multiple Regression Analysis

Multiple regression analysis refers to a statistical tool that allows researchers to evaluate the strength of the cause-and-effect connection between three independent variables and one dependent variable (Saunders et al., 2016). In this study, the researcher must understand the link between the independent factors (technical skills, information technology skills, interpersonal skills and intellectual skills) and the dependent variable (the industries' expectation). Multiple regression analysis may assist the researcher in determining which independent factors have the greatest

influence on the dependent variable. The multiple regression analysis equation is shown below.

Equation of MRA: Y = a + bX1 + cX2 + dX3 + eX4

Where:

Y = Dependent Variable (industries' expectation)

a = Constant value or Intercept

b = Influence of X1 (technical skills)

c = Influence of X2 (information technology skills)

d = Influence of X3 (interpersonal skills)

e = Influence of X4 (intellectual skills) X1, X2, X3, X4= Independent variables

3.11 Summary

Finally, the researcher described the strategy she utilized to acquire data and material for this chapter. In this study, the researcher will use an explanatory research design and a quantitative methodology. The questionnaire will be delivered to SME industries' using Google form or manual delivered (by interviewed) as a primary data source, with academic papers, the internet, and books serving as secondary data sources. This survey will take place in Malaysia. In cross-sectional time, the researchers will undertake questionnaire design, sample design, and pilot testing.

The scientific canon of reliability and validity is examined in this chapter. The Statistical Package for Social Science (SPSS) will be used to examine the data, and descriptive analysis, Pearson's correlation coefficients, and multiple regression analysis will also be explaine

CHAPTER 4

DATA ANALYSIS AND RESULTS

4.1 Introduction

In Chapter 4, the results and findings of data analysis which conducted in the research project is presented. The data is collected from 140 respondents over two months period. The data will be analyzed using Statistical Package for Social Sciences (SPSS) to get result of research objectives and to examine whether research hypotheses are valid. The results will be presented in charts and table forms.

Besides, this chapter present the result of pilot test and continued the findings in the form descriptive statistics which includes respondents' demographic and their responses as per questions. Then, Pearson Correlation Coefficient analysis describes the degree of relationship between independent variables and dependent variable followed by regression analysis to test the hypothesis and chapter summary.

4.2 Pilot Test

The purpose of the pilot study is to test the feasibility of the questionnaire whether respondents can understand the questions. In this study, the researcher selected 30 respondents from the total number of respondents. Cronbach's alpha is used to measure the consistency of the data where a value of not less than 0.7 indicates that the questionnaire has consistent reliability.

4.2.1 Reliability

According to Tavakol & Dennick (2011), the internal consistency ought to be tested prior the questionnaire used for study purpose. The internal consistency outlines degree to which every component in the test refers to the same construct thus associated to interrelatedness of components within the test. The value of Cronbach's Alpha is ranged from 0 to 1. When the value of coefficients of reliability is closer to 1, the internal consistency is higher. There are total 25 items of questions are measured using Likert scale ranging from 1 to 5 where 1= strongly disagree, 2= disagree, 3= neutral, 4= agree and 5= strongly agree. The valueof Cronbach's Alpha coefficient indicates the strength of association of each item in independent variable on dependent variable.

4.2.1.1 Technical Skill

Table 4.2.1.1.1: Case Processing Summary of Technical Skill

Source: (Develop from Research)

		N	%
Cases	Valid	30	100.0
	Excluded[a]	0	.0
	Total	30	100.0

Table 4.2.1.1.2: Reliability Statistics of Technical Skill

Source: (Develop from Research)

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.876	.881	5

4.2.1.1.2 shows Cronbach's Alpha for five questions in technical skills. The result of the reliability statistics possessed Cronbach's Alpha value is greater than 0.7 which is 0.876. Hence, the questions for this independent variable is reliable and can be used for the actual questionnaire.

4.2.1.2 Information Technology Skill

Table 4.2.1.2.1: Case Processing Summary of Information Technology Skill

Source: (Develop from Research)

		N	%
Cases	Valid	30	100.0
	Excluded[a]	0	.0
	Total	30	100.0

Table 4.2.1.2.2: Reliability Statistics of Information Technology Skill

Source: (Develop from Research)

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.860	.866	5

Table 4.2.1.2.2 shows Cronbach's Alpha for five questions related to information technology skill. The Cronbach's Alpha value of 0.860 obtained from the reliability statistics is higher than 0.7. As such, the questions pertaining to this independent variable are reliable and suitable for inclusion in the primary questionnaire.

4.2.1.3 Interpersonal Skill

Table 4.2.1.3.1: Case Processing Summary of Interpersonal Skill

Source: (Develop from Research)

		N	%
Cases	Valid	30	100.0
	Excluded[a]	0	.0
	Total	30	100.0

Table 4.2.1.3.2: Reliability Statistics of Interpersonal Skill

Source: (Develop from Research)

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.908	.911	5

Table 4.2.1.3.2 shows the Cronbach's Alpha for five categories linked to interpersonal skills. Cronbach's Alpha for the reliability data was 0.908, higher than 0.7. As a result, the inquiries concerning this independent variable are reliable and suitable for the primary survey.

4.2.1.4 Intellectual Skill

Table 4.2.1.4.1: Case Processing Summary of Intellectual Skill

Source: (Develop from Research)

		N	%
Cases	Valid	30	100.0
	Excluded[a]	0	.0
	Total	30	100.0

Table 4.2.1.4.2: Reliability Statistics of Intellectual Skill

Source: (Develop from Research)

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.797	.806	5

Table 4.2.1.4.2 shows Cronbach's Alpha for five interpersonal skills-related categories. Cronbach's Alpha for the reliability data was 0.797, which was higher than 0.7. For a result, the inquiries concerning this independent variable are reliable and suitable for the primary survey.

4.2.1.5 Expectation of Industries

Table 4.2.1.5.1: Case Processing Summary Expectation of Industries

Source: (Develop from Research)

		N	%
Cases	Valid	30	100.0
	Excluded[a]	0	.0
	Total	30	100.0

Table 4.2.1.5.2: Reliability Statistics of Expectation of Industries

Source: (Develop from Research)

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.938	.936	5

Table 4.2.1.5.2 shows that the dependent variable, the anticipation of industries, has a Cronbach's Alpha value of 0.938, which is more than 0.7. As an outcome, the dependent variable's questions are trustworthy and appropriate for use in the survey.

4.2.1.6 Reliability Analysis

Table 4.2.1.6.1: Case Processing Summary

Source: (Develop from Research)

		N	%
Cases	Valid	30	100.0
	Excluded[a]	0	.0
	Total	30	100.0

Table 4.2.1.5.2: Reliability Statistics

Source: (Develop from Research)

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.957	.959	25

Overall, Cronbach's Alpha results have good reliability but the independent variable, technical, information technology, interpersonal and intellectual skills and the dependent variable, industry expectations have a value of more than 0.7 at the beginning. Therefore, the questions for the independent variable and the dependent variable are reliable and can be used for real questionnaires.

4.3 Descriptive Statistics on Demographic Background

Descriptive analysis was used to analyze the demographic background of the participants, including gender, age group, education level, work experience, and position in the company. In this subtopic, the researcher estimates some managers or employers of the SME industry in Negeri Sembilan using demographic profile analysis in the questionnaire. As mentioned earlier, the demographic profile of Section A includes respondents' age group, education level, employee experience, and position in the company. Data analysis showed that 123 questionnaire respondents provided basic demographic information.

4.3.1 Respondents' Gender

Table 4.3.1: Respondents' Gender

Source: (Develop from Research)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Female	85	60.7	60.7	60.7
	Male	55	39.3	39.3	100.0
	Total	140	100.0	100.0	

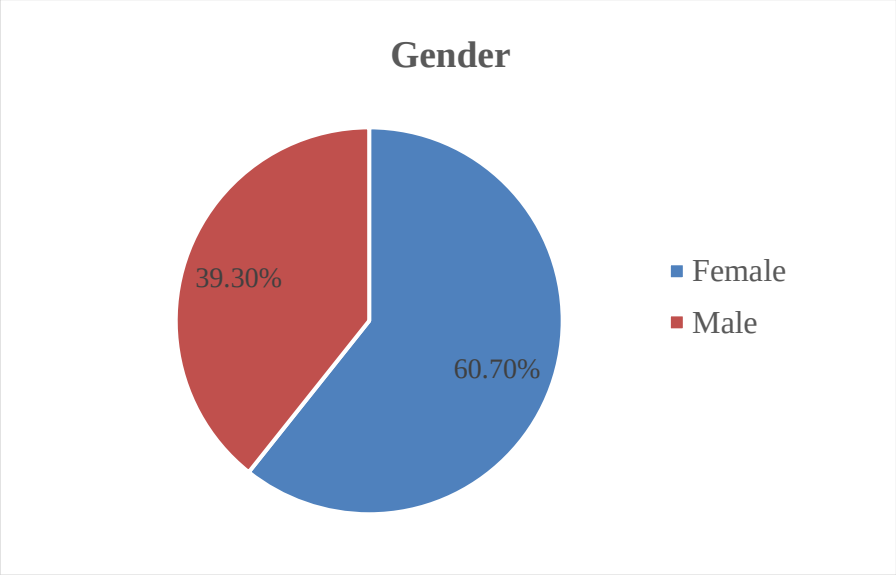

Figure 4.3.1: Respondent's demographic of gender

Source: (Develop from Research)

Table shows the frequency and percentage of respondents' demographic of gender. There are total 140 respondents and among the respondents, male respondents consist of 55 which are 39.3% while female respondents consist of 85 which are 60.7% as shown in the figure.

4.3.2. Respondents' Age Group

Table 4.3.2: Respondents' Age Group

Source: (Develop from Research)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	21 to 30 years old	75	53.6	53.6	53.6
	31 to 40 years old	53	37.9	37.9	91.4
	41 to 50 years old	10	7.1	7.1	98.6
	51 years old and above	2	1.4	1.4	100.0
	Total	140	100.0	100.0	

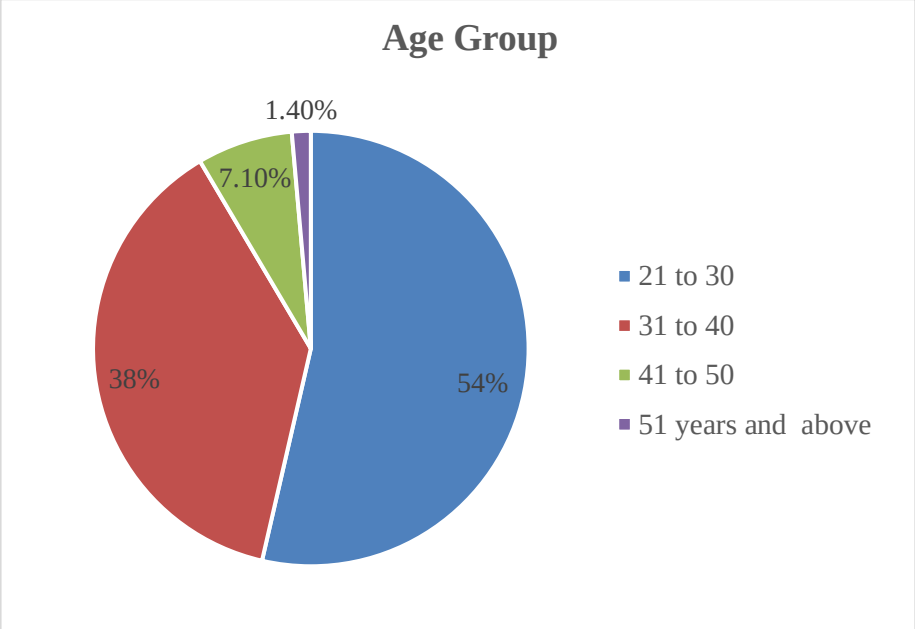

Figure 4.3.2: Respondents' Age Group

Source: (Develop from Research)

Table 4.3.2 shows the data of the range on the age of respondents. Among 140 respondents, there are 75 respondents (53.6%) 21 - 30 years old, which is the highest age group among the respondents. The respondents who are aged between 31 – 40 years old consist of 53 respondents (37.9%). Besides, the range from 41 – 50 years old has 10 respondents (7.1%). There are 2 respondents (1.4%) who aged 50 years old and above. Figure shows the percentage of respondents' demographic of age group.

4.3.3 Respondents' Education Level

Table 4.3.3: Respondents' Education Level

Source: (Develop from Research)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Bachelor's Degree	105	75.0	75.0	75.0
	Diploma	17	12.1	12.1	87.1
	Master's Degree	15	10.7	10.7	97.9

	PhD	3	2.1	2.1	100.0
	Total	140	100.0	100.0	

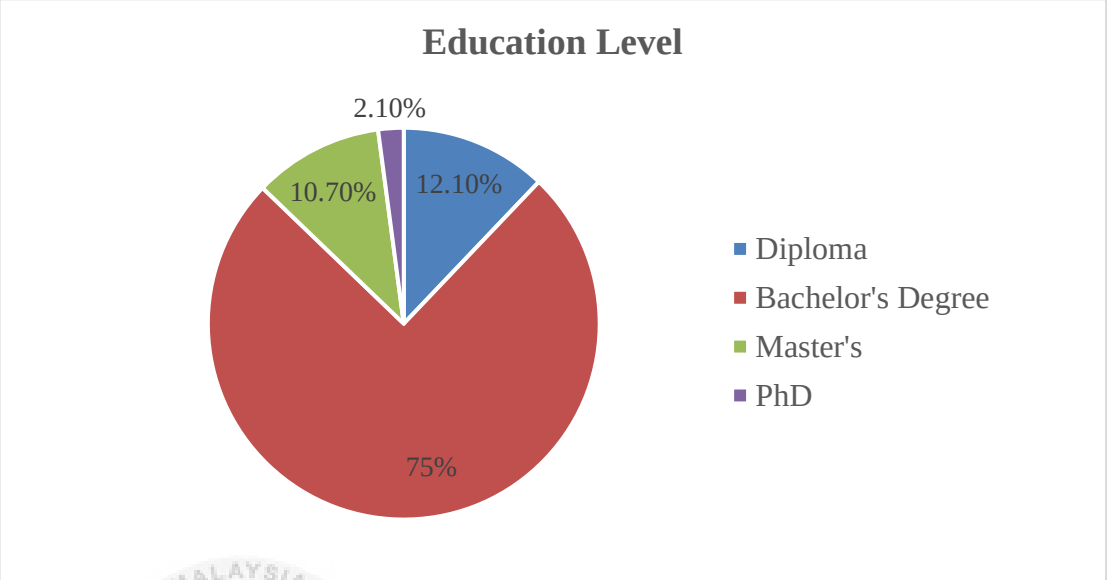

Figure 4.3.3: Respondents' Education Level

Source: (Develop from Research)

The table shows the level of education of the respondents. Among the respondents, a total of 17 respondents (12.1%) had an education diploma background while the high education group was a bachelor's degree, which was a total of 105 respondents (75%). There are a total of 15 respondents (10.7%) education level master while 3 respondents (2.1%) are PhD. The diagram depicts the demographic percentage of the education level of the respondents.

4.3.4 Respondents' Working Experience

Table 4.3.4: Respondents' Working Experience

Source: (Develop from Research)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	10 years and above	10	7.1	7.1	7.1
	3 - 4 years	75	53.6	53.6	60.7

	5 - 10 years	55	39.3	39.3	100.0
	Total	140	100.0	100.0	

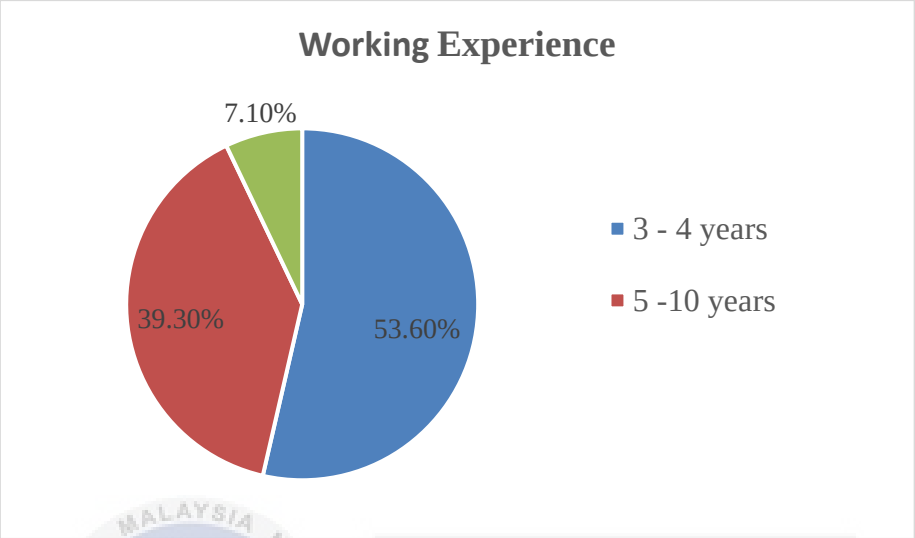

Figure 4.3.4: Respondents' Working Experience

Source: (Develop from Research)

Table 4.3.4 shows the work experience of 140 respondents. There are 75 respondents (53.6%) who have working experience for 3 - 4 years. In addition, 55 respondents (39.3%) had worked for 5 - 10 years while 10 respondents (7.1%) were those who have work experience for 10 years and above. Figure 4.3.4 displays the demographics of the respondent's current income level.

4.3.5 Respondents' Positions in the Company

Table 4.3.5: Respondents' Positions in the Company

Source: (Develop from Research)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Lower Management	62	44.3	44.3	44.3

Middle Management	58	41.4	41.4	85.7
Top Management	20	14.3	14.3	100.0
Total	140	100.0	100.0	

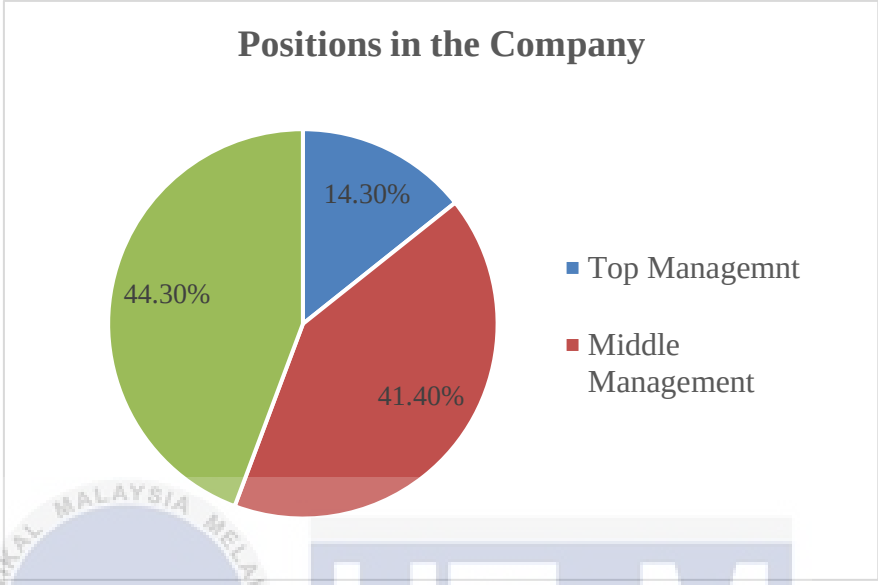

Figure 4.3.5: Respondents' Positions in the Company

Source: (Develop from Research)

Based on the table, there are 20 respondents (14.3%) out of 140 respondents who are from top management positions in the company. In addition, 58 respondents (41.4%) are middle management in their company. Meanwhile, there are 62 respondents (44.3%) who are the most respondents from lower management positions.

4.4 Descriptive Analysis

4.4.1 Descriptive Analysis for Independent Variable (Technical Skill)

Table 4.4.1: Summary of Technical Skill

Source: (Develop from Research)

Frequency

Item	Statement	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
TS1	Ability to prepare and report of financial statement	49 (35%)	60 (42.9%)	11 (7.9%)	8 (5.7%)	12 (8.6%)
TS2	Good with auditing financial statements	35 (25%)	74 (52.9%)	8 (5.7%)	12 (8.6%)	11 (7.9%)
TS3	Knowledge of tax laws and regulations	35 (25%)	31 (22.1%)	51 (36.4%)	14 (10%)	9 (6.4%)
TS4	Able to use spreadsheet software such as Excel to perform complex financial	42 (30%)	73 (52.1%)	8 (5.7%)	8 (5.7%)	9 (6.4%)
TS5	Able to use database management systems to store, retrieve, and manipulate data	30 (21.4%)	86 (61.4%)	6 (4.3%)	9 (6.4%)	9 (6.4%)

Table 4.4.1 shows response of 140 respondents on independent variable, technical skill which is one of the skills that accounting graduates need to have before entering the world of work. The item TS1 states that ability to prepare and report of financial statement. From the result, there are 35% respondents strongly agree on the statement, 42.9% of respondents agree on the statement and 7.9% expressed neutral. However, there are 5.7% of respondents disagree on the statement and 8.6% strongly disagree on the statement.

The item TS2 describes good with auditing financial statements. Based on the result obtained, 25% of respondents strongly agree on the statement and majority of respondents 52.9% agree on the statement. There are 5.7% of respondents claims that they are neutral but 8.6% of respondents disagree and 7.9% strongly disagree on the statement.

Next, item TS3 explain that respondents will prefer to knowledge of tax laws and regulations. From the table, there are 25% strongly agree and 22.1% agree on the statement followed by 36.4% of respondents are neutral on the statement but there are 10% respondents disagree and 6.4% respondents strongly disagree on the statement.

Besides, item TS4 states that able to use spreadsheet software such as Excel to perform complex financial. There are 30% of respondents strongly agree and 52.1% of respondents agree on the statement followed by 5.7% of respondents claim that they feel neutral on the statement. On the other side, there are 5.7% of respondents disagree and 6.4% strongly disagree on the statement.

Lastly, item TS5 states able to use database management systems to store, retrieve, and manipulate data. There are 21.4% of respondents strongly agree and 61.4% of respondents agree followed by 4.3% of respondents are neutral on the statement. On the other side, there are 6.4% of respondents disagree and 6.4% of respondents strongly disagree on the statement.

4.4.2 Descriptive Analysis for Independent Variable (Information Technology Skill)

Table 4.4.2: Summary of Information Technology Skill

Source: (Develop from Research)

Frequency

Item	Statement	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree

ITS1	Proficient in using accounting software	65 (46.4%)	44 (31.4%)	13 (9.3%)	8 (5.7%)	10 (7.1%)
ITS2	Knowledge of database software	21 (15%)	43 (30.7%)	54 (38.6%)	12 (8.6%)	10 (7.1%)
ITS3	Able to use statistical software such as SPSS to analyze data	65 (46.4%)	34 (24.3%)	21 (15%)	11 (7.9%)	9 (6.4%)
ITS4	Knowledge of cybersecurity principles and practices	27 (19.3%)	61 (43.6%)	24 (17.1%)	18 (12.9%)	10 (7.1%)
ITS5	Able to write code in programming languages	37 (26.4%)	39 (27.9%)	20 (14.3%)	27 (19.3%)	17 (12.1%)

Based on the table above, it shows the responses of 140 respondents on information technology skill. Item ITS1 states that proficient in using accounting software and there are 46.4% respondents strongly agree followed by 31.4% respondents agree with the question. 9.3% of respondents claims that they feel neutral on the statement. However, there are 5.7% of respondents disagree continued with 7.1% respondents strongly disagree with the statement.

The item ITS2 about knowledge of database software. There are 15% respondents strongly agree and 30.7% respondents agree on the statement. The table also shows that there are 38.6% respondents are neutral on the statement. On the other hand, there are 8.6% respondents disagree and 7.1% strongly disagree on ITS2 statement.

Next, the item ITS3 state that able to use statistical software such as SPSS to analyze data. Based on the table, the respondents, 46.4% strongly agree on the statement and 24.3% respondents agree on the statement. However, there are 15% respondents feel neutral on ITS3 subsequently

7.9% respondents disagree and 6.4% strongly disagree on the statement ITS3.

The fourth statement, ITS4 states that knowledge of cybersecurity principles and practices. There are 19.3% respondents strongly agree and 43.6% respondents agree on the statement. However, there are respondents who have different opinions where 17.1% respondents are neutral while 12.9% respondents disagree with the statement and 7.1% respondents are strongly disagree with statement ITS4.

Item ITS5 declares that able to write code in programming languages. The results show that 26.4% respondents are strongly agreed and 27.9% respondents agree with the statement. Nevertheless, 14.3% respondents are neutral while 19.3% respondents disagree with the statement and 12.1% respondents are strongly disagree with the statement.

4.4.3 Descriptive Analysis for Independent Variable (Interpersonal Skill)

Table 4.4.3: Summary of Interpersonal Skill

Source: (Develop from Research)

Frequency

Item	Statement	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
IPS1	Need to have good communication skills to convey information to be accepted and understood by others	74 (52.9%)	44 (31.4%)	6 (4.3%)	8 (5.7%)	8 (5.7%)
IPS2	Ability to identify and solve problems effectively	30 (21.4%)	89 (63.6%)	5 (3.6%)	9 (6.4%)	7 (5%)

IPS3	Able to conduct oneself in a professional manner in all situations	39 (27.9%)	67 (47.9%)	14 (10%)	11 (7.9%)	9 (6.4%)
IPS4	Able to make sound decisions under pressure	29 (20.7%)	80 (57.1%)	14 (10%)	9 (6.4%)	8 (5.7%)
IPS5	Able to work effectively with others to achieve common goals	60 (42.9%)	53 (37.9%)	8 (5.7%)	12 (8.6%)	7 (5%)

Table 4.4.3 shows the result of interpersonal skill. The item IPS1 point out respondents are need to have good communication skills to convey information to be accepted and understood by others. There are 52.5% respondents strongly agree and 31.9% respondents agree with the statement. In addition, 4.3% respondents are neutral with the statement. However, there are 5.7% respondents disagree and 5.7% respondents strongly disagree that they are need to have good communication skills to convey information to be accepted and understood by others.

Item IPS2 highlight on whether accounting graduates needs ability to identify and solve problems effectively. Most of the respondents 22% strongly agree on the statement and 63.1% agree that accounting graduates must have ability to identify and solve problems effectively. There are 3.5% respondents neutral with the statement. However, there are 6.4% respondents disagree on the statement and 5% respondents strongly disagree.

Item IPS3 states that accounting graduates able to conduct oneself in a professional manner in all situations. There are 27.7% respondents strongly agree and 47.5% respondents agree with item IPS3. Furthermore, 9.9% respondents feel neutral on the statement. Conversely, there are 7.8% disagree on the statement and 1% respondents strongly disagree with item T3.

Next, item IPS4 mention that accounting graduates needs able to make sound decisions under pressure. Most of the respondents 20.6% strongly agree on the statement and 57.4% respondents agree with the statement. There are 9.9% respondents are neutral on the statement. 6.4% respondents disagree while 5.7% respondents strongly disagree on the statement.

Item IPS5 highlight able to work effectively with others to achieve common goals. There are 42.6% respondents strongly agree and 37.6% agree on the statement. Then, there are 5.7% respondents are neutral followed by 9.2% respondents disagree with the statement and 5% respondents strongly disagree.

4.4.4 Descriptive Analysis for Independent Variable (Intellectual Skill)

Table 4.4.4: Summary of Intellectual Skill

Source: (Develop from Research)

Frequency

Item	Statement	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
IS1	Ability to learn new concepts quickly	16 (11.4%)	54 (38.6%)	48 (34.3%)	12 (8.6%)	10 (7.1%)
IS2	Able to think outside the box and come up with new ideas	46 (32.9%)	61 (43.6%)	14 (10%)	9 (6.4%)	10 (7.1%)
IS3	Able to collect and interpret data to identify trends and patterns	25 (17.9%)	85 (60.7%)	14 (10%)	6 (4.3%)	10 (7.1%)

IS4	Accounting employees should demonstrate critical thinking and problem-solving abilities	52 (37.1%)	61 (43.6%)	9 (6.4%)	7 (5%)	11 (7.9%)
IS5	Able to learn new things quickly and adapt to new situations	52 (37.1%)	54 (38.6%)	16 (11.4%)	8 (5.7%)	10 (7.1%)

Based on the table above, it shows the responses of 140 respondents on intellectual skill.

Item IS1 states ability to learn new concepts quickly and there are 11.3% respondents strongly agree followed by 38.3% respondents agree with the question. 34.8% of respondents claims that they feel neutral on the statement. However, there are 8.5% of respondents disagree continued with 7.1% respondents strongly disagree with the statement.

Item IS2 highlight that able to think outside the box and come up with new ideas. There are 32.6% respondents strongly agree with the statement and 43.3% respondents agree. Then, there are 10.6% respondents are neutral on the statement. However, there are 6.4% disagree with the statement followed by 7.1% respondents strongly disagree.

Next, item IS3 highlight that able to collect and interpret data to identify trends and patterns. As stated in the table, 17.7% respondents strongly agree, and 60.3% respondents agree with the statement. There are 10.6% of respondents are neutral on the statement, 4.3% respondents disagree with the statement and 7.1% strongly disagree on the able to collect and interpret data to identify trends and patterns.

Item IS4 point out that accounting employees should demonstrate critical thinking and problem-solving abilities. There are 36.9% respondents strongly agree that accounting employees should demonstrate

critical thinking and problem-solving abilities, and 43.3% respondents agree on the statement. However, there are 7.1% of respondents are neutral while 7% respondents disagree with IS4

followed by 7.8% of respondents strongly disagree that accounting employees should demonstrate critical thinking and problem-solving abilities.

Lastly, item IS5 states that able to learn new things quickly and adapt to new situations. There are 36.9% respondents strongly agree with the statement and 38.3% respondents agree. 12.1% respondents are neutral on the statement. However, 5.7% respondents are disagreed for able to learn new things quickly and adapt to new situations and 7.1% respondents strongly disagree with the statement.

4.4.5 Descriptive Analysis for Dependent Variable (Expectation of Industries)

Table 4.4.5: Summary of Expectation of Industries

Source: (Develop from Research)

Frequency

Item	Statement	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
EOI1	Employers are satisfied that accounting graduates are able to perform accounting tasks accurately and efficiently, such as recording transactions, preparing financial statements, and conducting audits	64 (45.7%)	39 (27.9%)	19 (13.6%)	9 (6.4%)	9 (6.4%)

EOI2	Accounting graduates must be able to communicate effectively with clients, colleagues, and other stakeholders	75 (53.6%)	38 (27.1%)	8 (5.7%)	10 (7.1%)	9 (6.4%)
EOI3	Accounting employees should have the ability to interpret and present financial data effectively	51 (36.4%)	64 (45.7%)	9 (6.4%)	9 (6.4%)	7 (5%)
EOI4	Expressing own ideas and opinions verbally is essential for accounting employees	43 (30.7%)	57 (40.7%)	21 (15%)	11 (7.9%)	8 (5.7%)
EOI5	Accounting graduates with interpersonal and intellectual skills have better employability skills	58 (41.4%)	48 (34.3%)	14 (10%)	10 (7.1%)	10 (7.1%)

The table 4.4.5 shows descriptive statistics result of the dependent variable, expectations of industries. Item EOI1 describe employers are satisfied that accounting graduates are able to perform accounting tasks accurately and efficiently, such as recording transactions, preparing financial statements, and conducting audits. There are 45.4% of respondents strongly agree with the statement and 27.7% of respondents agree. Aside, there are 14.2% feel neutral with item EOI1. However, 6.4% respondents disagree whereas 6.4% respondents strongly disagree that

employers are satisfied that accounting graduates are able to perform accounting tasks accurately and efficiently, such as recording transactions, preparing financial statements, and conducting audits.

Item EOI2 point out that accounting graduates must be able to communicate effectively with clients, colleagues, and other stakeholders. Most of the respondents 53.2% strongly agree with the statement and 27% respondents agree that accounting graduates must be able to communicate effectively with clients, colleagues, and other stakeholders. There are 5.7% respondents are neutral with item EOI2 subsequently 7.8% respondents disagree, and 6.4% respondents strongly disagree with the item EOI2.

Item EOI3 highlight that accounting employees should have the ability to interpret and present financial data effectively and there are 36.2% respondents strongly agree with the statement while 45.4% respondents agree. In addition, 7.1% respondents are neutral on the statement. There are of respondents 6.4% who disagree with the statement and 7% strongly disagree.

Next, item EOI4 states that expressing own ideas and opinions verbally is essential for accounting employees. There are 30.5% respondents strongly agree and 40.4% agree with the statement. 15.6% respondents are neutral with the statement. Furthermore, 7.8% respondents disagree that expressing own ideas and opinions verbally is essential for accounting employees while 5.7% respondents strongly disagree with the statement.

Item EOI5 point out that accounting graduates with interpersonal and intellectual skills have better employability skills. There are 41.4% respondents strongly agree with the statement and 34.8% respondents agree. However, 9.9% respondents feel neutral on the statement followed by 7.1% respondents disagree with the statement and 7.1% respondent strongly disagree with the statement.

4.6 Descriptive Statistics

Table 4.6: Descriptive Statistics for Each Independent Variable

Source: (Develop from Research)

	N	Minimum	Maximum	Mean	Standard Deviation
Technical Skill	140	1.00	5.00	3.79	0.97
Information Technology Skill	140	1.00	5.00	3.66	0.96
Interpersonal Skill	140	1.00	5.00	3.96	0.96
Intellectual Skill	140	1.00	5.00	3.79	0.96

The table shows the descriptive statistics of each independent variable (technical, information technology, interpersonal and intellectual skill). Based on the table, all the independent variables have value of mean. Interpersonal has the highest mean at 3.96 subsequently followed by technical skill and intellectual skill have same value of mean which is at 3.79 and information technology has lowest mean at 3.66. From the table obtained, it can be clearly seen that the majority of the respondents rated agree on the questionnaire that the independent variables towards expectation from industries.

In contrast, standard deviation specifies how the data spread from the mean. From the study, technical skill has the highest standard deviation at 0.97 while information technology skill, interpersonal skill and intellectual skill have same standard deviation at 0.96. The standard deviation value indicate that the data are not deviate from the mean.

4.7 Pearson's Correlation Analysis

Table 4.7: Correlations of Independent Variables and Dependent Variable

Source: (Develop from Research)

		TS	ITS	IPS	IS	EOI
Technical	Pearson Correlation	1	.794**	.864**	.846**	.808**
	Sig. (2-tailed)		<.001	<.001	<.001	<.001
	N	140	140	140	140	140
Information Technology	Pearson Correlation	.794**	1	.803**	.792**	.728**
	Sig. (2-tailed)	<.001		<.001	<.001	<.001
	N	140	140	140	140	140
Interpersonal	Pearson Correlation	.864**	.803**	1	.901**	.875**
	Sig. (2-tailed)	<.001	<.001		<.001	<.001
	N	140	140	140	140	140
Intellectual	Pearson Correlation	.846**	.792**	.901**	1	.906**
	Sig. (2-tailed)	<.001	<.001	<.001		<.001
	N	140	140	140	140	140
Expectations from Industry	Pearson Correlation	.808**	.728**	.875**	.906**	1
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	
	N	140	140	140	140	140

**. Correlation is significant at the 0.01 level (2-tailed).

Table 4.7 illustrate the relationship between technical, information technology, interpersonal and intellectual skill with expectation from industries through Pearson's Correlation Analysis.

Pearson's Correlation Analysis measures the strength of linear relationship between the independent variables and dependent variables. Pearson's Correlation Coefficient value ranges from +1 to -1. The positive value represents positive correlation between the variables while negative

value represents negative correlation between the variables. The zero value of coefficient indicate that there is no association between the variables. The value of Pearson's Correlation Coefficient is denoted by r.

The table shows significant correlations ranged from 0.728 to 0.906. Among the four independent variables, intellectual skill has the highest value of coefficient where value of r is 0.906. The value represents strong positive association between intellectual skill and expectation from industries. The p-value for all the variables are below 0.01 significance level with two asterisks at two-tailed test indicate that there is statistically significant relationship.

Next, interpersonal skill has the second highest correlation coefficient value, r at 0.875. It indicates that interpersonal skill has strong positive correlation with expectation from industries. Furthermore, the r-value of technical skill is 0.808 which clearly shows strong moderate positive relationship between technical skill and expectation from industries. The lastly for r-value was information technology which is 0.728 which shows fourth strong moderate positive relationship between information technology skill and expectation from industries.

Therefore, there is significant relationship between independent variables which consist of technical skill, information technology skill, interpersonal skill and intellectual skill and dependent variable which is the expectation from industries. Thus, the researcher conducts further analysis on the independent variables with multiple linear regression analysis.

4.8 Simple Linear Regression Analysis

The researcher decided to use linear regression analysis to determine the influence of each independent variable on dependent variable. Through linear regression analysis, the hypothesis testing result will be obtained to test the relationship between independent variables and dependent variable.

4.8.1 Simple Linear Regression for Technical Skill

Table 4.8.1.1: Model Summary of Technical Skill

Source: (Develop from Research)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.808[a]	0.653	0.650	0.59260

a. Predictors: (Constant), Technical Skill

The table 4.8.1.1 shows the result of linear regression model summary of technical skill. The value of R represents the correlation between technical skill and expectation from industries. Based on the table, R-value is at 0.808 which means high correlation between technical skill and expectation from industries. The value of R square is the square of R-value which indicate the proportion of variance in dependent variable that can be clarified by the independent variables. In the table, R-square value is 0.653 which means that about 65.3% of the variation in expectation from industries is interpreted by technical skill.

Table 4.8.1.2: ANOVA[a] of Technical Skill

Source: (Develop from Research)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	91.084	1	91.084	259.374	<.001[b]
	Residual	48.462	138	0.351		
	Total	139.546	139			

a. Dependent Variable: Expectation from Industries

b. Predictors: (Constant), Technical Skill

Analysis of Variance (ANOVA) is used for hypotheses testing to see whether how well the model fits into the data. The significant of p-value is 0.001 which is lesser than 0.05 indicate that technical skill well explained

expectation from industries. Therefore, alternative hypothesis is accepted at alpha = 0.05.

Table 4.8.1.3: Coefficients[a] of Technical Skill

Source: (Develop from Research)

Model		Unstandardized Coefficient		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	0.816	0.203		4.010	<.001
	Technical	0.837	0.052	0.808	16.105	<.001

a. Dependent Variable: Expectation from Industries

From the table, beta values are used to predict dependent variable from independent variable. The coefficient of technical skill shows there is significant relationship with expectation from industries. The result shows p-value is 0.001 while β is 0.808 which represents technical skill does affect expectation from industries. Therefore, alternative hypothesis (H1) is accepted and null hypothesis (H0) rejected.

4.8.2 Simple Linear Regression for Information Technology Skill

Table 4.8.2.1: Model Summary of Information Technology Skill

Source: (Develop from Research)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.728[a]	0.530	0.527	0.68911

a. Predictors: (Constant), Information Technology Skill

By referring to the table, the value of R equals to 0.728 which indicate strong correlation between information technology skill and expectation from industries. The coefficient determination, R square has value at 0.530

which indicates that there is 53% of variation in expectation from industries in explained by information technology skill.

Table 4.8.2.2: ANOVA[a] of Information Technology Skill

Source: (Develop from Research)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	74.013	1	74.013	155.858	<.001[b]
	Residual	65.533	138	0.475		
	Total	139.546	139			

a. Dependent Variable: Expectation from Industries

b. Predictors: (Constant), Information Technology Skill

The table 4.8.2.2, the p-value is equal to 0.001 is less than 0.05 represents there is significant relationship between information technology skill and expectation from industries. Therefore, alternative hypothesis (H2) is accepted at alpha equal to 0.05.

Table 4.8.2.3: Coefficients[a] of Information Technology Skill

Source: (Develop from Research)

Model		Unstandardized Coefficient		Standardized Coefficients Beta		
		B	Std. Error		t	Sig.
1	(Constant)	1.199	0.231		5.188	<.001
	Information Technology	0.762	0.061	0.728	12.484	<.001

a. Dependent Variable: Expectation from Industries

From the table, beta values are used to predict dependent variable from independent variable. The coefficient of information technology skill shows there is significant relationship with expectation from industries. The result shows p-value is 0.001. The p-value is less than 0.05. While β is 0.728 which represents information technology skill does affect

expectation from industries. Therefore, alternative hypothesis (H1) is accepted and null hypothesis (H0) rejected.

4.8.3 Simple Linear Regression for Interpersonal Skill

Table 4.8.3.1: Model Summary of Interpersonal Skill

Source: (Develop from Research)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.875[a]	0.765	0.763	0.48741

a. Predictors: (Constant), Interpersonal Skill

Based on the table above, the R-value is at 0.875 which indicate strong relationship between interpersonal skill and expectation from industries. The coefficient determinant, R square valued at 0.765. There are 76.5% of variation in expectation from industries in explained by interpersonal skill.

Table 4.8.3.2: ANOVA[a] of Interpersonal Skill

Source: (Develop from Research)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	106.762	1	106.762	449.394	<.001[b]
	Residual	32.784	138	0.238		
	Total	139.546	139			

a. Dependent Variable: Expectation from Industries

b. Predictors: (Constant), Interpersonal Skill

From the table 4.7.3.2, ANOVA shows that interpersonal skill is significant as the p-value is 0.001 (less than 0.05). It represents that there is significance relationship between interpersonal skill and expectation from industries. Therefore, alternative hypothesis (H3) is accepted at alpha equal to 0.05.

Table 4.8.3.3: Coefficients[a] of Interpersonal Skill

Source: (Develop from Research)

Model		Unstandardized Coefficient		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	0.386	0.175		2.206	<.001
	Interpersonal	0.911	0.043	0.875	21.199	<.001

a. Dependent Variable: Expectation from Industries

By referring to the table 4.8.3.3, beta values are used to predict dependent variable from independent variable. The coefficient of interpersonal skill shows there is significant relationship with expectation from industries. The result shows p-value is 0.001. The p-value is less than 0.05. While β is 0.875 which represents interpersonal skill does affect expectation from industries. Therefore, alternative hypothesis (H1) is accepted and null hypothesis (H0) rejected.

4.8.4 Simple Linear Regression for Intellectual Skill

Table 4.8.4.1: Model Summary of Intellectual Skill

Source: (Develop from Research)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.906[a]	0.820	0.819	0.42643

a. Predictors: (Constant), Intellectual Skill

Based on the table above, the R-value is at 0.906 which indicate strong relationship between intellectual skill and expectation from industries. The coefficient determinant, R square valued at 0.820. There are 82% of variation in expectation from industries in explained by intellectual skill.

Table 4.8.4.2: ANOVA[a] of Intellectual Skill

Source: (Develop from Research)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	114.452	1	114.452	629.412	<.001[b]
	Residual	25.094	138	0.182		
	Total	139.546	139			

a. Dependent Variable: Expectation from Industries

b. Predictors: (Constant), Intellectual Skill

Analysis of Variance (ANOVA) is used for hypotheses testing to see whether how well the model fits into the data. The significant of p-value is 0.001 which is lesser than 0.05 indicate that intellectual skill well explained expectation from industries. Therefore, alternative hypothesis is accepted at alpha = 0.05

Table 4.8.4.3: Coefficients[a] of Intellectual Skill

Source: (Develop from Research)

Model		Unstandardized Coefficient		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	0.398	0.148		2.692	<.001
	Intellectual	0.948	0.038	0.906	25.088	<.001

a. Dependent Variable: Expectation from Industries

From the table, beta values are used to predict dependent variable from independent variable. The coefficient of intellectual skill shows there is significant relationship with expectation from industries. The result shows p-value is 0.001 while β is 0.906 which represents intellectual skill does affect expectation from industries. Therefore, alternative hypothesis (H1) is accepted, and null hypothesis (H0) rejected.

4.9 Multiple Linear Regression

Table 4.9.1: Model Summary of Multiple Linear Regression

Source: (Develop from Research)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.917[a]	0.840	0.836	0.40635

a. Predictors: (Constant), Technical, Information Technology, Interpersonal, Intellectual

The table 4.9.1 shows the model summary from usage of multiple linear regression analysis. The results shows the value of R is 0.917 which indicate all of the four independent variables are highly correlated. The coefficient of determination, R square is at 0.840 indicate that 84% of total variation in expectation from industries can be explained by the independent variables (technical, information technology, interpersonal and intellectual skill). The value of R Square is greater than 0.5 which is considered a good value because there is less variance towards consumer spending as the independent variables in regression model.

Table 4.9.2: ANOVA[a] of Multiple Linear Regression

Source: (Develop from Research)

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	117.255	4	29.314	177.531	0.001[b]
	Residual	22.291	135	0.165		
	Total	133.546	139			

a. Dependent Variable: Expectation from Industries

b. Predictors: (Constant), Technical, Information Technology, Interpersonal, Intellectual

Based on the table, the significance value, p-value is 0.001 which is less than the alpha value, 0.05 is statistically significant. The F-value is 177.531 is significant because when the F-value is higher, alternative hypotheses are well fit in the model and accepted. Therefore, the significance of overall model is F (4,135) = 177.531, p<0.05. It shows that overall multiple regression model is significant at 5% level of significant.

Table 4.9.3: Coefficients[a] of Multiple Linear Regression

Source: (Develop from Research)

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	0.238	0.150		1.583	0.116
	Technical	0.069	0.077	0.067	0.892	0.374
	Information Technology	-0.070	0.065	-0.067	-1.072	0.286
	Interpersonal	0.320	0.094	0.308	3.411	<.001
	Intellectual	0.654	0.089	0.625	7.369	<.001

a. Dependent Variable: Expectation from Industries

According to the table, each independent variable in the research has contribution in expectation from industries. The intellectual skill is the strongest predictor variable where β = 0.625, t (140) = 7.369, p < 0.05. The unstandardized beta, β also has the highest value compared to other independent variables. It can be clearly seen that intellectual skill has the highest accounting skill towards expectation from industries.

Next, interpersonal skill has subsequent stronger predictor where β = 0.308, t (140) = 3.411, p<0.05. The unstandardized beta, β of interpersonal skill is the second highest positive value among the variables. From the result, interpersonal skill is the second highest accounting skill towards expectation from industries.

Then, technical skill is third strong predictor variable where β = 0.067, t (140) = 0.892, p> 0.05. The unstandardized beta, β of information technology is third positive among the variables. From the result technical

skill was third strong positive value of all independent variables and is the third accounting skill towards expectation from industries.

Lastly, information technology skill is the lower predictor variable where β = -0.067, t (140) = -1.072. The unstandardized beta, β of information technology is the lowest and negative among the variables. From the result, information technology skill has lowest and negative value of all independent variables and is the fourth accounting skill towards expectation from industries. Based on the result, each of the independent variable has different level of contribution towards dependent variable and provide significant prediction towards accounting skill of expectation from industries. The relationship between dependent variable and independent variables can be determined by the multiple regression equation.

Equation: $Y = a + bX1 + cX2 + dX3 + eX4$

$Y = 0.238 + 0.069X1 + 0.070X2 + 0.320X3 + 0.654X4$

Table 4.8.4: Equation of Multiple Regression Analysis

Source: (Saunders et al., 2016)

Where;

Y	Dependent variable (Expectations from Industries)
a	Constant or other influence
b	Influence of X_1 (Technical)
c	Influence of X_2 (Information Technology)
d	Influence of X_3 (Interpersonal)
e	Influence of X_4 (Intellectual)
X_1, X_2, X_3, X_4	Independent variables

From the multiple regression equation, there is positive relationship between all independent variables and dependent variable. The regression equation formed to predict the value of expectation from industries, multiply independent variables score and add values to the constant. For every increase in unit in independent variable, the researcher expects value increase in dependent variable holding all the variables in constant. Intellectual skill is the strongest predictor from the result obtained as $\beta = 0.625$, $t\ (140) = 7.369$, $p < 0.05$. Therefore, the most significant accounting skill towards expectations from industries is intellectual skill.

In conclusion, the regression equation is:

Expectation from industries = 0.238 + 0.067 (Technical) + (-0.067) (Information Technology) + 0.308 (Interpersonal) + 0.625 (Intellectual). Therefore, the regression equation is established to show how the variables are associated to each other.

4.10 Hypothesis Testing

Hypothesis testing enable researcher to come into conclusion about population by examining samples from the population (Applegate et al., 2003). The hypothesis is chosen between alternative hypothesis and null hypothesis.

Where:

H0 is null hypothesis

H1 is alternative hypothesis

If the significance value is less than 0.05, the null hypothesis will be rejected, and alternative hypothesis will be accepted. If such, the researcher can conclude that there is no homogeneity between the independent variables and dependent variable.

4.10.1 Hypothesis Testing

H0: Technical skills and industries expectations have a significant relationship.

H1: Technical skills and industries expectations have no significant relationship.

From the table 4.8.1.2, the significance value is less than 0.05 which indicate the alternative hypothesis, H1 is rejected and null hypothesis, H0 is accepted. Therefore, there no significant relationship between technical skill and expectation from industries. This is because the respondent is an experienced person, so this technical skill is not important for account graduates who want to enter the world of work.

H0: Information technology skills and industries expectations have a significant relationship.

H2: Information technology skills and industries expectations have no significant relationship.

Based on the table 4.8.2.1, the significance value is less than 0.05 which indicate the alternative hypothesis, H2 is rejected and null hypothesis, H0 is accepted. Therefore, there is a no significant relationship between information technology and expectation from industries. It is because the respondents do not agree that this skill is needed when an account graduate enters the job later.

H0: Interpersonal skills and industries expectations have no significant relationship.

H3: Interpersonal skills and industries expectations have a significant relationship.

Based on table 4.8.3.1, the significance value is less than 0.05 which indicate the alternative hypothesis, H3 is accepted and null hypothesis, H0 is rejected. Hence, there is significant relationship between technical skill and expectation from industries.

H0: Intellectual skills and industries expectations have no significant relationship.

H4: Intellectual skills and industries expectations have a significant relationship.

Based on the table 4.8.4.1, the significance value is less than 0.05 which indicate the alternative hypothesis, H2 is accepted and null hypothesis, H0 is rejected. Therefore, there is a significant relationship between intellectual skill and expectation from industries. The result shows that many respondents agree that this skill is very necessary for account graduates to work later.

4.10.2 Hypothesis Testing Result

Table 4.10.4: Hypothesis Testing Result

Source: (Developed for research)

Independent Variables	P Value	Result
Technical	0.374	Rejected H1
Information Technology	0.286	Rejected H2
Interpersonal	<.001	Accepted H3
Intellectual	<.001	Accepted H4

From table 4.10.4, the hypothesis result illustrates that there are significant relationships between two of the independent variables (interpersonal and intellectual skills) and others two were not significant (technical and information technology) with the dependent variable. The result shows that not all were significant value is below 0.05 where $p < 0.05$. As a result, not all null hypothesis (H0) of each independent variable is rejected also not all the alternative hypothesis of each independent variable is accepted.

4.11 Summary

As summary, this chapter discussed data analysis and result of the research. SPSS Version 25.0 was used to obtain data and result from 140 respondents to study the accounting skill towards expectation from industries. There are several different statistical tools used for the data analysis.

In pilot test, reliability analysis was conducted to test internal consistency of the questionnaire with Cronbach's Alpha. For respondents' profile, the data and variables projected in pie charts, tabulated in table and shown in the figures. With linear regression analysis, researcher determined that, there are two of the alternative hypotheses are accepted while others two are rejected. It also same that are two null hypotheses rejected and others two are accepted as there are not all significant relationship between the independent variables with expectation from industries. Meanwhile, Pearson's Correlation Coefficient analysis shows that there is strong positive relationship between independent variables and dependent variables in the research. Lastly, multiple regression analysis conclude that intellectual skill is the most significant accounting skill toward expectation from industries.

CHAPTER 5

CONCLUSION AND RECOMMENDATION

5.1 Introduction

In this chapter, the researcher will discuss on the overall discussion for the findings of this study. The summary of research findings, literature review, conclusion and recommendations are made based the research objectives. The recommendations are derived from research findings and meant for future research. The result and findings of this study can be used by other researchers in future to conduct about accounting skill expectation from industry study.

5.2 Summary of Findings

In previous chapter, the study had achieved the research objectives which are to explore the accounting skills towards industries' expectation., to analyze the effect of accounting skill towards industries' expectation and to determine the most significant skills industries expectation.

5.2.1 Research Objective 1

RO 1: To explore the accounting skills towards industries' expectation.

The first objective of this study to explore the accounting skills towards industries' expectation. In previous chapter, the researcher had stated four type of accounting skills towards industries' expectation which are technical, information technology, interpersonal and intellectual skills. The first objective had been achieved through Literature Review in Chapter 2. The accounting skills had been proved by previous researchers. Therefore, the researcher comes out with the independent variables (technical, information technology, interpersonal and intellectual skills) towards industries' expectation.

According to John (2018), an accountant or candidate for employment in this profession must possess a solid technical background and in-depth understanding of generally accepted accounting principles, or GAAP. Computer systems and IT networks have reduced the amount of time that accountants need to produce and provide financial information to management. Cloud computing accounting software is example of information technology that help who work in accounting fields nowadays (Ashley, 2019). Then, according to Sheila Shanker (2019), effective communication is crucial since accounting, like many other professions, is a crucial component of every firm. This is because communication is included in interpersonal skills of accounting skills. Analytical, critical-thinking, and problem-solving skills are typically listed alongside communication skills in studies examining the most important traits for an accounting job (e.g. Carvalho & Almeida, 2022). It is one of the types of skills and is in interpersonal and also intellectual skills.

5.2.2 Research Objective 2

RO 2: To analyze the relationship between accounting skills and the industries' expectations.

The second research objective can be achieved through Pearson's Correlation Coefficient Analysis by Statistical Package for Social Sciences (SPSS) software. The findings display that all the independent variables which are technical, information technology, interpersonal and intellectual

skills are positively associated to the dependent variable which is the expectation from industries. In addition, the results of the analysis show that have 2 of the independent variables have significant relationships and positively associated with expectation from industries while the other 2 independent variables were not significant relationship with dependent variables (expectation from industries). The independent variables (technical, information technology, interpersonal and intellectual skills) have moderate strong to strong positive relationship with expectation from industries because they have respective value between 0.808, 0.728 and 0.875 and 0.906 based on table 4.7. Intellectaul skills has highest association followed by interpersonal, technical and information technology skills.

The study of Feyza Derekoy (2019) shows that intellectual skills is one of the most skills expectation form industries. Hence, this study is parallel with the previous study.

5.2.3 Research Objective 3

RO 3: To determine the most significant skills industries expectation.

The third research objective is to examine most significant skills industries expectation. This objective can be achieved through Multiple Linear Regression analysis from SPSS. Based on table 4.9.3, intellectual skill is the most significant accounting skill towards expectation from industries. The result is supported by the study of Ebaid (2021) that intellectual skill has the most skills needed for the accounting job space. In the study, intellectual skill was the most significant skills that expectation from industries.

5.3 Research Implication

The finding of this research is to have deeper understanding about accounting skills toward expectations' from industries (SME industries). From the research, there are only four skills are being studied but the researcher believed that there are still other skills that can be expectation from industries. Hence, the researcher suggested a new frame work that can be used by future researchers.

In this study, the researcher is able to achieve the research objectives through literature review, Pearson's Correlation Coefficient's analysis and Multiple Linear Regression analysis and test the hypothesis on the relationships on independent variables (technical, information technology, interpersonal and intellectual skills) toward expectation from industries. In summary, technical, information technology, interpersonal and intellectual skills toward expectation from industries and intellectual skill is the most significant skills toward expectation from industries.

Accounting skills against the expectations of the industry are important so that they or these accounting graduates are not surprised by the work they do in the future. This makes them, the graduates, to be prepared with the skills that have been stated in this independent variable study. For the workers of these industries, their jobs will be easy because these accounting graduates have skills (technical, information technology, interpersonal and intellectual skills) so they know what kind of skills this job requires.

5.4 Research Limitation

There are several limitations that have been met by researcher during the study. The limitation could be improved for future study. The first limitation is time constraint where the researcher only able to select four independent variables which are technical, information technology, interpersonal, and intellectual skills to be studied. However, the researcher knows that there are other type of accounting skills toward expectation

from industries. For future research, the accounting skills study can focus on more variables in order to obtain better and precise result.

Next, the limitation is the responses from manager or employer that work on account department of industries. The potential respondents may refuse to answer the questionnaire due to personal reasons. Some of the respondents may not answer the questionnaire based on their own experiences and may not understand the questions well before they answer. This can cause the data may not able to provide enough evidence on accounting skills toward expectation from industries. The researcher designed the questionnaire based on problem statement to obtain precise and accurate data to make significant study. Hence, the data may not be supportive enough to represent about accounting skills in Negeri Sembilan.

5.5 Contributions of Study

5.5.1 Theoretical Contributions

The theoretical contributions for this study is, providing insights into the expectations of SME industry managers and employees. This study could provide valuable insights into the specific skills and knowledge that SME industry managers and employees are looking for in accounting graduates. This information could be used to improve accounting education programs and better prepare graduates for the workforce. Next, its can raising awareness about the importance of accounting skills for SME industries. It could help to highlight the need for accounting skills in SME industries, which could encourage more graduates to pursue careers in this field.

5.5.2 Practical Contributions

This study will help accounting graduates to reduced job transition shock. Familiarization with accounting concepts and procedures prepares

students for the real-world demands of an accounting field job. This minimizes the learning curve and potential frustrations upon entering the workforce.

Then, it can increased versatility. Strong accounting skills are not limited to the accounting or finance industry. They are valuable assets in various business roles, offering graduates greater career flexibility and opportunities in diverse fields.

5.6 Recommendation for Future Research

The recommendation for overcoming the limitation of narrow sample size on questionnaire data collecting is to increase the sample size from Negeri Sembilan to every state of Malaysia in order to increase the accuracy of results. Future researchers can choose several well-known approve accounting departments or industries (SME) from each state for distributing questionnaire. Therefore, researcher able to receive data from different states and save time also cost for choosing several well-known approve of accounting departments or industries (SME). In order to ensure the reliability of the collected survey data and the accuracy of the research results, some research methods can be adopted to help investigators confirm the demographic profile of participants. Apparently, compared with sending questionnaires via e-mail, face-to-face interviews are a better approach to ensure that the participants are the target population of the research and their specific demographics. Although it is an expensive and time-consuming method, the response rate will be higher, and the data collected will be more accurate. Besides, a well designed questionnaire can help investigator to determine the identity of participants. Therefore, the future survey can be more specific and targeted at demographic issues to confirm the identity of the respondents. Other than that, assuring respondents that their personal information will be kept confidential is an important step to improve the accuracy and reliability of the survey results.

Last but not least, in order to resolve the limitation on the result that affected by the 69.9% of additional variables, future researcher are

recommended to include the additional 69.9% of variables into their research as more as possible to produce a result that is more accuracy and detail. Future researcher are suggested to include the additional variables excluded from technical, information technology, interpersonal and intellectual skills. Hence, future researchers are recommended to include as much variables as possible in order to produce a clear and detail result so that future graduates able to have a guide on their pathway to employment.

5.7 Conclusion

The summarized of the descriptive and inferential analysis in chapter 5. Employer or industries expectations (dependent variable) are found out to have a significant relationship with all the variables after the hypothesis on all variables has been discussed. The result of this research help to provide a better view for future accounting graduates on the expectations of employers in current labour market. Moreover, some limitations and recommendation are include in chapter 5 for future researchers to produce a greater and reliable results. Hence, this research has provide future accounting graduates to have a better view on understanding the relationship of the expectations of employers and the four independent variables which is technical, information technology, interpersonal and intellectual skills.

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APPENDICES

APPENDICE A: QUESTIONNAIRE

ACCOUNTING SKILLS: EXPECTATION FROM INDUSTRIES

Good day, I am Siti Maisarah binti Norizam studying at Universiti Teknikal Malaysia Melaka from Faculty of Technology Management and Technopreneurship (FPTT). Thank you for your willingness to participate in this research. This research questionnaire intended to study on the accounting skills toward expectation from industries.

The survey should only take 3 to 4 minutes. This survey is only serve for academic purpose and the information you provide will be anonymous and held as strictly confidential. Please read the instructions and questions carefully before answering the questions. Thank you for your cooperation.

If you need further clarification or any inquiries regarding to the questionnaire, please do not hesitate to contact:

SITI MAISARAH BINTI NORIZAM

UNIVERSITI TEKNIKAL MALAYSIA MELAKA

E-mail: maisrahnorizam@gmail.com

Tel: 010-7665685

SECTION A: GENERAL INFORMATION

Instruction: This section seeks for respondents' personal profiling. Please tick (✓) on the space given.

1. Gender

   ☐ Male ☐ Female

2. Age Group

   ☐ 21-30
   ☐ 31-40
   ☐ 41-50
   ☐ 51 and above

3. Education Level

   ☐ Diploma
   ☐ Bachelors' Degree
   ☐ Masters' Degree
   ☐ PhD

4. Working Experience

   ☐ 3-4 years
   ☐ 5-10 years
   ☐ 10 years and above

5. Positions in the Company

   ☐ Top Management
   ☐ Middle Management
   ☐ Lower Management

SECTION B: ACCOUNTING SKILLS

Instructions: This section is seeking respondents' opinion on the accounting skills. In order to what extent your agreement with each of the following statement by using a Likert scale, please tick (√) your answer to scale it as follows:

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

Independent Variables

	Technical Skill	1	2	3	4	5
1.	Ability to prepare and report of financial statement.					
2.	Good with auditing financial statements.					
3.	Knowledge of tax laws and regulations.					
4.	Able to use spreadsheet software such as Excel to perform complex financial.					
5.	Able to use database management systems to store, retrieve, and manipulate data.					

	Information Technology Skill	1	2	3	4	5
1.	Proficient in using accounting software.					
2.	Knowledge of database software.					
3.	Able to use statistical software such as SPSS to analyze data.					
4.	Knowledge of cybersecurity principles and practices.					

5.	Able to write code in programming languages.					

	Interpersonal Skill	**1**	**2**	**3**	**4**	**5**
1.	Need to have good communication skills to convey information to be accepted and understood by others.					
2.	Ability to identify and solve problems effectively.					
3.	Able to conduct oneself in a professional manner in all situations.					
4.	Able to make sound decisions under pressure.					
5.	Able to work effectively with others to achieve common goals.					

	Intellectual Skill	**1**	**2**	**3**	**4**	**5**
1.	Ability to learn new concepts quickly.					
2.	Able to think outside the box and come up with new ideas.					
3.	Able to collect and interpret data to identify trends and patterns.					
4.	Accounting employees should demonstrate critical thinking and problem-solving abilities.					
5.	Able to learn new things quickly and adapt to new situations.					

SECTION C: ACCOUNTING SKILLS TOWARDS EXPECTATION OF INDUSTRIES

Instructions: This section intends to understand respondents' expectation of industries about accounting skills. In order to what extent your agreement with each of the following statement by using a Likert scale, please tick (√) your answer to scale it as follows:

Dependent Variable

	Statements	**1**	**2**	**3**	**4**	**5**
1.	Employers are satisfied that accounting graduates are able to perform accounting tasks accurately and efficiently, such as recording transactions, preparing financial statements, and conducting audits.					
2.	Accounting graduates must be able to communicate effectively with clients, colleagues, and other stakeholders.					
3.	Accounting employees should have the ability to interpret and present financial data effectively.					
4.	Expressing own ideas and opinions verbally is essential for accounting employees.					
5.	Accounting graduates with interpersonal and intellectual skills have better employability skills.					

.

SECTION D: OTHER COMMENTS

Instruction: This section is an additional comment or suggestions you have about the accounting skills that accounting graduates should have when they enter the industry, or the expectations of different industries.

Your Opinion:

……

We sincerely thank you for your valuable time and participation in this survey.

APPENDICES

Gantt Chart of Final Year Project (FYP) 1

Year	2023/2024														
Task/Week	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**
First meeting with supervisor															
Topic discussion															
Topic confirmation															
Read journals for literature review															
RO & RQ Construction															
Submission Chapter 1															
Submission Chapter 2															
Submission Chapter 3															
Drafting research proposal															
Submit draft to supervisor															
Submission FYP 1															
Revised of FYP 1															

APPENDICES

Gantt Chart of Final Year Project (FYP) 2

Year	2023/2024														
Task / Week	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**
Constructing of Questionnaire															
Revised for Questionnaire															
Questionnaire Distribution															
Data Collection															
Data Analysis															
Chapter 4- Findings and Discussion															
Revised Chapter 4															
Chapter 5 – Conclusion															
Revised Chapter 5															
Final Edit FYP Report 2															
FYP Presentation 2															
FYP Report Submission 2															

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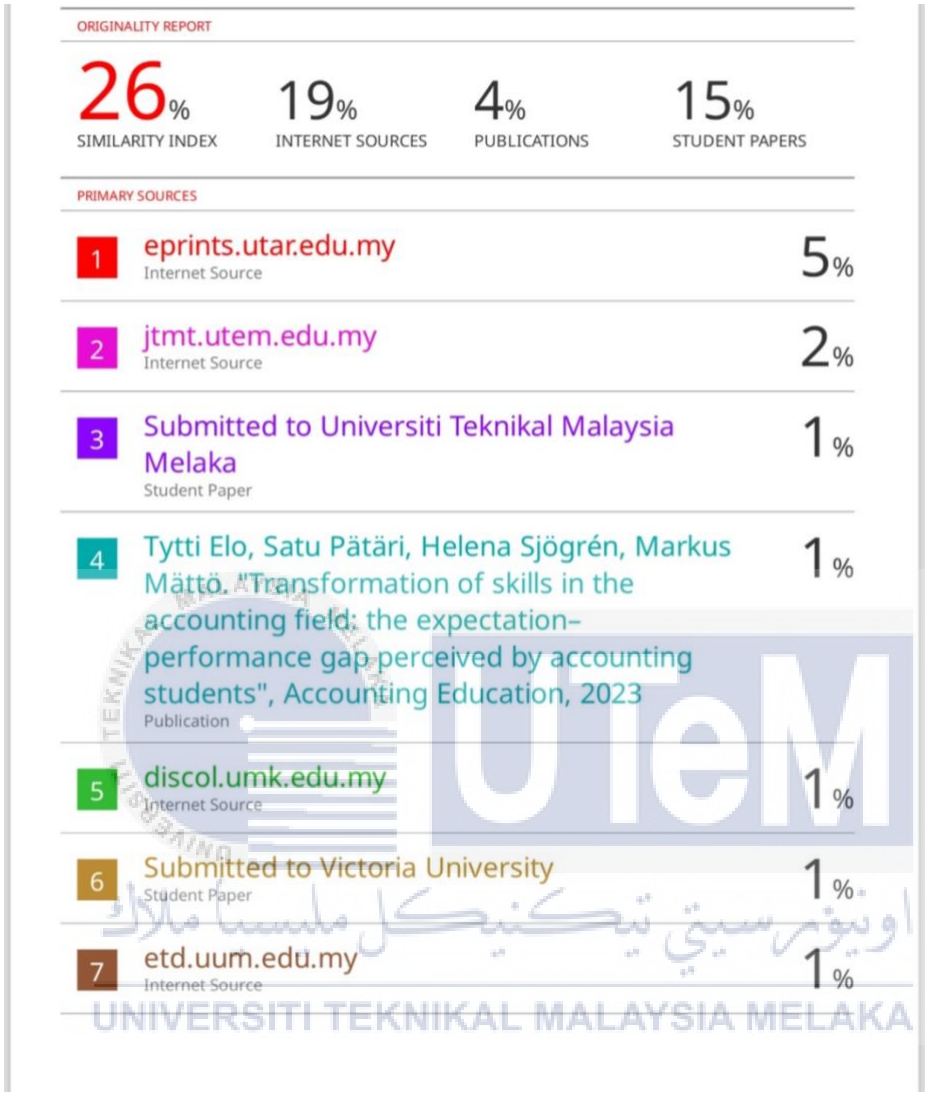

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