EMPLOYER EXPECTATION TOWARDS ACCOUNTING GRADUATES' SOFT SKILL IN MALAYSIA

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DECLARATION

We hereby declare that:

1) This undergraduate FYP is the end result of our own work and that due acknowledgement has been given in the references to ALL sources of information be they printed, electronic, or personal.

2) No portion of this FYP has been submitted in support of any application for any other degree or qualification of this or any other university, or other institutes of learning.

3) Equal contribution has been made by each group member in completing the FYP.

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PREFACE

The purpose of this research is to determine the expectation of employer in current accounting firms toward the soft skills that equipped by accounting graduates nowadays. The title of our research is 'Employer Expectation towards Accounting Graduates' Soft Skills in Malaysia'. The reason and selecting this industry is because accountants are essential for the sustainable development of a country and more professional accountant are needed in Malaysia. In addition, four selected variables that are important which is communication skill, problem solving skill, ethics, and teamwork skill have a positive relationship with the employer expectations. In short, this research able to provide a better understanding on the expectation of employers toward the soft skill equipped by accounting graduate nowadays.

ABSTRACT

As a kind of high-quality human capital, professional accountants are an important prerequisite and condition for a country's sustainable development. Malaysia needs more professional accountants, and accounting firms are constantly seeking for capable accounting graduates to maintain their competitive edge, thus this study stresses on the quality and employability of accounting graduates. However, there is a gap exists between employers and accounting graduates on the perceptions of soft skills required. Besides, undergraduate business education seems to place too much emphasis on academicism, neglecting to provide students with soft skills training, which is insufficient to meet the expectation of employers. Therefore, our study aims to analyse the employers' expectations on soft skills toward accounting graduates in Malaysia, thereby enhancing the employability and competitiveness of accounting graduates, and providing a reference for the curriculum setting towards accounting graduates in colleges and universities.

Throughout this study, we investigated the correlation between employer expectation and the independent variables of communication skill, teamwork skill, problem solving skill and ethics. We prepared 110 sets of questionnaire and distributed them to the managers in the registered accounting firms in Malaysia. Thereafter, Statistical Package for the Social Sciences (SPSS) is conducted to test the data and generate the results. The findings indicates that the independent variables (communication skill, teamwork skill, problem solving skill and ethics) are significantly correlated with the dependent variables (employer expectations), and there is a positive correlation between them. In addition, the relative importance of respective independent variables in explaining employer expectations was analysed.

CHAPTER 1: INTRODUCTION

1.0 Introduction

This study aims to explore and analyse the soft skills that expected by employers toward accounting graduates in Malaysia, thereby enhancing the competitiveness and employability of Malaysian accounting graduates in the job market. In this study, we investigated and reviewed the most desirable soft skills that accounting graduates should possess and are expected by employers. In the first chapter, we outline the research background, problem statement, research objectives and questions, hypothesis of the study, significance of the study, chapter layout and conclusion.

1.1 Research Background

Over the past few decades, higher education graduates have contributed significantly on economic prosperity and future competitiveness of a country (Harvey, 2000). Human capital, which represents the economic value of employees' skills and experience, is critical to determine the performance of a country (Hanapi & Nordin, 2014). Ministry of Higher Education (MOHE) in Malaysia points out that quality human capital is a significant prerequisite and condition for sustainable development in Malaysia (Ngoo, Tiong & Pok, 2015). In fact, in order to remain competitive in a complex global market, it is essential for Malaysia to have graduates with higher education and greater employability skills. Indeed, Mohd Nasir Agmad, president of the Malaysian Institute of Accountants (MIA), stressed that it is crucial to match the

skills cultivated in universities and the required skills by employers, especially soft skills, as universities play an essential role in training professionals that the country needs (Ghani, Rappa & Gunardi, 2018). However, according to Hanapi and Nordin (2014), Malaysian graduates are relatively weak in employability skills that expected and required by employers. Accordingly, in the past few years, whether the quality of higher education can enable graduates to cope with the challenges of the constantly evolving workplace has received great attention (Mandilas, Kourtidis & Petasakis, 2014).Especially, the mismatch between the skills graduates possess and the skills required by employers is an issue highlighted in the field of accounting.

Nowadays, the professional accountants are essential for the sustainable development of the country, hence this study decided to focus on the soft skills that employers expect toward accounting graduates. Professional accountants are closely related to the successful operation of business by reporting the financial conditions, ensuring statutory compliance, accessing performance, and creating future forecasts. In the rapidly changing global business environment, due to economic globalization, technological progress and the increasing demand by society for financial information, the roles of accounting professionals have extended to strategic analysis and decision-making, rather than merely undertake basic digital processing tasks (Lim, Lee, Yap & Ling, 2016). Hence, it is essential for a company to recruit qualified accounting graduates and retain professional accountants (Abdullah & Zakaria, 2006). Meanwhile, since the accounting practices tend to be multidisciplinary, the roles and the required skills of accountants also changed, the requirements of companies for accountants tend to be more focus on personal skills (Mandilas, Kourtidis & Petasakis, 2014). According to Dolce, Emanuel, Cisi, and Ghislieri (2019), since professional skills do not seem to be sufficient in meeting the challenges of today's labour market, candidates must have an appropriate combination of soft skills to successfully become a professional accountant. Birrell (2006) also stated that employers prefer accounting graduates to possess effective soft skills that can help companies obtain an advantage in competitive industries.

Besides, more professional accountants are needed for Malaysia, and capable accounting graduates are constantly seek by accounting firms, which are another reasons that this study stresses on accounting graduates (Eduspiral Consultant Services, 2018). Due to the market's growing demand for accounting professionals, the accounting course has always been one of the most well-known courses, with the high enrolment rate among the courses offered, which it is considered to be a guarantee of accounting specialization (Ngoo, Ting & Pok, 2015). However, New Straits Times (2015) stated that Malaysia lacks qualified employees in accounting area, especially in the circumstance that the Malaysian government plans to double its professional accountants to 60000 in 2020 to achieve the national mission. According to the tracer report (MOHE, 2015), although Malaysia has a population of about 30 million, there are only 31,000 professional accountants in Malaysia, and 2,910 accountancy graduates were unemployed in 2015. For that reason, Malaysia should attach importance to accounting education to safeguard the competitiveness and employability of accounting graduates. However, according to Mandilas, Kourtidis and Petasakis (2014), undergraduate business education seems to place too much emphasis on academicism, neglecting to provide students with training that suitable for the actual business world.

Actually, the Malaysian accounting education has attracted more and more attention in course content and curricula settings, graduates' employability and employment preparation, and the relevance between courses and the complex business (Rouxelle, 2010). According to Ngoo, Tiong and Pok (2015), many accounting graduates are unprepared to enter the job market and unaware of the job responsibilities, which may due to the different perceptions between employers and graduates, or insufficient skills acquired in school to meet employers' requirement. In fact, Gomes (2003) argued that the universities should strive to reduce the differences between the students' skills and abilities developed in the universities and those expected by employers in the job market, especially on soft skills. However, according to Ghani, Rappa and Gunardi (2018), soft skills training provided by universities is insufficient to meet the expectation of employers.

Based on the studies of Stoner and Milner (2010), a gap is existing between the cognition of relevant employers and accounting graduates on the requirements for employability skills. Actually, most Malaysian accounting graduates pay less attention on training their soft skills than non-technical skills (Maelah, Aman, Mohamed & Ramli, 2012). Soft skills are non-technical skills that can be identified as personal attributes emphasized by employers (Sean, 2008). According to Nealy (2005), in order to achieve quality performance in a complex working environment, soft skills are indispensable. The necessary of soft skills for Malaysian graduates to increase their employability has been discussed by employers and often be tested by employers in recruiting process (Ghani, Rappa, & Gunardi, 2018). Meanwhile, although Malaysian accounting graduates are well-trained in professional fields, the lack of soft skills is a common consensus among Malaysian employers. (Ghani, Rappa, & Gunardi, 2018). For that reason, the purpose of this study is to analyse the Malaysian employers' expectations on soft skills that accounting graduates, thereby enhancing the employability and competitiveness of accounting graduates. Besides, this study will figure out the relative importance of the selected soft skills to enable graduates and employers to realize the soft skills that most expected by employers and required in the current market. In addition, the results of our study can provide a reference for the curriculum setting towards accounting graduates in colleges and universities.

1.2 Problem Statement

According to Gardner (2017), leaders of accounting firm nowadays faced challenges with employees who equipped strong technical skills but lack of soft skills, which creates a barrier that restricts accountants' ability. Technological changes and globalization have intensified competition among organizations and lead to future employers seek for graduates that have diverse skills to acquire and sustain the competitive advantage (Kavanagh & Drennan, 2008). The MOHE has highlighted seven board category of soft skills that include problem solving skill, teamwork skill, entrepreneurship skill, ethics skill, lifelong learning and information management skill, communication skill and leadership skill (Nusrat, 2016; Ismail, 2013; Seetha, 2014). However, Gardner (2017) revealed there are 75% of employer anxious about the lack of communication skill, problem solving skill, and teamwork skill in nowadays recruitment. On the other hand, accountant is an occupation needs to have a deep consideration of ethics in their daily basis, and accounting graduates nowadays often face ethical issues in workplace (Aghdammazraeh & Karimzadeh, 2017; Saputra, 2013). Hence, the research aim to investigate the importance among the four skills (communication skill, problem solving skill, ethic, teamwork skill) that accounting graduate should equip in prior.

Apart from that, the high unemployment rate among young graduates emphasizes the lack of soft skills (Seetha, 2014). According to Uyar and Gungormus (2011), sufficient professional knowledge cannot fill the gap in the lack of soft skills. Thus, in order to improve the employment rate, accounting graduates should pay more attention on improving soft skills. However, Tanaka and Sithole (2015) stated that the way accounting program is structured and taught is considered outdated and does not meet the employer expectations. Nevertheless, soft skill gap occur because of the differences between the perceptions of graduates and employers on the skills that students should equip for job requirements.

According to Hossain et al (2015) and Jaafar (2018), accounting career has become more challenging as firms have difficulty on recruiting applicants with appropriate soft skills, especially in the field of communication. Gray and Murray (2011) agreed that accounting graduates do not meet the requirements of workplace in the area of communication skill. Nevertheless, Malaysia Employers Federation Executive Director Shamsuddin Bardan stated unemployed graduates remain high even in a good economic situation, which mostly are due to deficient of communication skill (Ilias et al, 2012). According to Siriwardane and Durden (2014), many research has focus on the importance of communication skill for accountant over the past 50 years. However, most of the research are essentially outdated. Therefore, further research are suggested on the importance of communication skill for accountants (Siriwardane & Durden, 2014). Apart from that, Arquero et al (2007) found that communication-related problems have been experience by most of the accounting graduates in their early stage of working lives. Jaafar (2018) revealed that accountants may experience communication problem such as misunderstanding of information with clients or other accountants.

Other than that, Problem solving skill is important for an accountant to avoid conflicts and solve unexpected incidents (Ong, 2013). Furthermore, the importance of problem solving skill towards an accountant can be revealed on handling client's account. For example, when customer satisfaction conflicts with accounting standards, an accountant may violate accounting standards by following the wishes of customers, thereby violating the accounting standards. Therefore, good problem solving skill takes place in order to resolve and satisfy both parties (Jaafar, 2018). According to Ismail (2013), accountants with problem solving skill are able to perform the professional services better compared to the technical accounting knowledge. However, the universities in Malaysia are less focus on cultivating graduates with problem-solving skill, which made a gap between the fresh graduates and employers (Ong, 2013).

Besides that, in the working environment, teamwork skill has a crucial influence on the relationship with others. Moreover, perfect teamwork in an organization is able to establish good communication, provide initiative and immediate problem solving (Ong, 2013). Therefore, accounting employers in Malaysia are looking for candidates with desirable teamwork skill (Ismail, 2013). According to Jaafar (2018), accounting students should be provided with soft skills knowledge such as teamwork along with accounting technical knowledge. However, Hakim (2016) found that accounting education in university programs does not adequately taught teamwork skill which has failed to meet the standards expected by the practitioners. Nevertheless, university course are recommended to reform on the accounting education including the development of teamwork skill in order to raise the balance between university and workplace environment (Wells et al, 2009).

Last but not least, MOHE stated that professional ethics has been considered as one of the soft skills that needs to be embedded into curriculum of Higher Education Institution (Tang & Tan, 2015). Ethics serves as a guide that is widely accepted by professional accountants in ensuring the comparative quality of financial reporting (Todorovic, 2018). However, professional accountants are always confronted with the situations where the basic principles of professional ethics are threatened (International Federation of Accountants Education Committee Meeting, 2005). According to Todorovic (2018), the conflict of interest is the ethical issues that accountant are mostly affected by. Ethical issues arise when self-interests conflict with the company's interest, and accountants also encounter these conflicts in financial reporting tasks, auditing and assurance engagements, or taxation/financial planning services (IFAC Education Committee Meeting, 2005). Nevertheless, according to Todorovic (2018), there is a limited coverage of ethics in the business and accounting learning programs. Therefore, Jackling & Lange (2009) suggested to rejuvenate emphasis on the teaching of ethics in the curriculum of accounting to restore the credibility in the accounting profession.

Although there have been various studies about soft skills that employers required, they did not specify the soft skills which is the most expected and considered by the employers. Among all the soft skills that have been listed by previous researchers, teamwork skill, communication skill, ethics, and problem solving skill, are considered in our study as they are mostly discussed in the previous studies. Moreover, Williams (2015) revealed that there was a limitation on the studies which was the target population. Therefore, this research aims to determine the most expected skills required by employers and the current market, also create an opportunity to improve the employment rate of graduates in the accounting firm.

1.3 Research Objective

1.3.1 General Objective

In this study, the overall objective is to determine and analyse soft skills that are most desired and expected by employers toward Malaysian accounting graduates, thereby creating opportunities for improving the employment rate of Malaysian accounting graduates in the accounting field, and strengthening the university's accounting study curriculum.

1.3.2 Specific Objectives

1. To determine whether communication skill and employer expectations toward Malaysian accounting graduates exist a significant relationship.
2. To determine whether teamwork skill and employer expectations toward Malaysian accounting graduates exist a significant relationship.
3. To determine whether problem solving skill and employer expectations toward Malaysian accounting graduates exist a significant relationship.
4. To determine whether ethics and employer expectations toward Malaysian accounting graduates exist a significant relationship.

1.4 Research Questions

1. Do communication skill and employer expectations toward Malaysian accounting graduate has a significant relationship?

2. Do teamwork skill and employer expectations toward Malaysian accounting graduate has a significant relationship?

3. Do problem solving skill and employer expectations toward Malaysian accounting graduate has a significant relationship?

4. Does ethics and employer expectations toward Malaysian accounting graduate has a significant relationship?

1.5 Hypothesis of Study

According to the objectives and questions of this research, the hypothesis that formulated are as following:

H1: Communication skill and employer expectations toward Malaysian accounting graduates have a significant relationship.

H2: Teamwork skill and employer expectations toward Malaysian accounting graduates have a significant relationship.

H3: Problem solving skill and employer expectations toward Malaysian accounting graduates have a significant relationship.

H4: Ethics and employer expectations toward Malaysian accounting graduates have a significant relationship.

1.6 Significance of Study

We are focusing on soft skills employers' expectations toward Malaysian accounting graduates in the study, which might contribute some insights for accounting graduates to understand and learn more about the expectations of accounting firms' employers. Furthermore, it is also a research that serves as a guide for accounting undergraduates to better prepare themselves with the soft skills that are expected by employers nowadays. Therefore, they will have better competitive abilities compare to other graduates that only equip with technical skills but lack of soft skills.

Although there are some researches shown that soft skills are unable to be teach through classroom but it can be teach through activities and stimulation. Therefore, universities are required to modify their accounting course programs by adding real-life stimulation or activities to help undergraduates practice more on their soft skills. Soft skills can be improved and equipped through practices and real-life experiences. Therefore, accounting undergraduates are motivated to practice more soft skills in their daily life instead of just in universities. Soft skills consist of communication, teamwork, and problem solving that can be equipped and improved through practicing. However, for ethics, universities may consider incorporating it into the curriculum through teaching and case studies to test and guide students' knowledge of ethics. In fact, an accountant with soft skills experience is able to equip long-term employability, career development and easier to complete the work in the workplace. Therefore, better preparation of soft skills advantages graduates in their working performance. Graduates that equip with soft skills will be more efficient and more reliable compared to graduates that only equip with technical skills.

On the other hand, as for the perspective of accounting firms' employers, our research is able to transfer their expectations and thoughts toward accounting undergraduates. Nowadays, soft skills as the essential employability skills that expected by employers are often considered in the recruiting process. Moreover, accounting graduates that equip with technical skills are considered as normal and basic in order to enter the accounting career. Therefore, possessing soft skills has become a factor that makes a graduate outstanding from others. Besides that, in this modern globalization, efficiency has been an important consideration to every companies. In this situation, graduates that equip with soft skills are more efficiency compared to graduates that only equip technical skills. For example, an employee that only equip technical skills might face an issues on communicating with its employer or customers about the financial statements. It might causes issues of miscommunication, misleading, or even misguide of information about the financial statement which might have the probability that leads to a bigger problem. In this case, the company will have to come forward to solve the

problems that could have been avoided if the employee equipped with the skills of communication. Therefore, recruiting employees with soft skills might decrease the percentage of mistakes and problems occur. Nevertheless, this study is able to greatly assist future researchers or accounting graduates who are interested in knowing Malaysian accounting employers' expectations on soft skills towards graduates.

1.7 Chapter Layout

There are five different chapters in this study, each covering distinct information respectively.

Chapter 1: Introduction

The general background of employer expectations toward accounting graduates' soft skills in Malaysia and the purpose of our research is present in chapter one. The problem statement, research background, research questions, chapter layout, hypothesis, research objectives, and significant of the study are discussed in this chapter.

Chapter 2: Literature Review

In the second chapter, "literature review", it overviews all relevant journal articles that related to this topic. This chapter focuses on the definitions of the independent and dependent variables and the relationships between them, conceptual framework, theoretical models, and hypotheses development.

Chapter 3: Research Methodology

In this chapter consists of the research design and data collection method that will used by researchers to collect data. Next, sampling design will include sampling location, target population, sampling elements, sampling size, and sampling technique. Besides, types of measurement scale, data analysis, data processing, and conclusion also can found in this chapter.

Chapter 4: Research Result

The research result that using the Statistical Package for Social Science (SPSS) software and will be analyzed in chapter four.

Chapter 5: Discussion and Conclusion

The overall result of this research that includes summary of statistical analysis, implication, discussion of major findings, limitations and recommendation for the study will be discuss in chapter 5.

1.8 Conclusion

Overall, the context and general understanding of our research are shown in this chapter. Accounting education has become increasingly important as professional accountants play an essential role in business operations. However, Malaysian education on accounting is unable to train and provide enough high-quality accounting graduates with the employability skills that employers expect. In order to build a bridge to link employer expectations and soft skills possessed by accounting graduates, this research aims to analyse the soft skills that employer expects toward accounting graduate in Malaysia. After the research objective is decided, the research context and direction are determined, and the hypothesis is formed. Furthermore, the next chapter will be conducting a comprehensive overview of the literature.

CHAPTER 2: LITERATURE REVIEW

2.0 Introduction

The analysis of soft skills that employers expect toward accounting graduates in Malaysia, according to the foundation of previous studies will be presented in chapter two. In order to enhance understanding, the definitions of independent variables (teamwork, communication, ethics and problem solving) and dependent variable (employer expectation), and the relationships between them are explored in the following review. Besides, the hypothesis of the research will be better demonstrated and supported by constructing the theoretical model and conceptual framework.

2.1 Review of Literature

2.1.1 Dependent variable: Employer Expectation

Employers have paid more attention for the past few decades on the specific skills needed to enter the work environment and perform effectively (Yuan, 2013). Moreover, the lack of graduate essential skills is one of the reasons why employers refused to take on graduates (Lisa, Hennelova, & Newman, 2019). Employers are unable to find graduates with skills and attributes that meet their

expectation (Amen, 2014; Low, Botes, Rue & Allen, 2016). Nowadays, employers are not only seeking for graduates with academic performance and technical skills, but also for graduates with soft skills, which help graduates achieve advanced careers (Low et al., 2016). Indeed, in order to meet employers' expectations, soft skills are very important in the workplace (Ramli, Surbaini, Kadir, & Abidin, 2013). This is due to the extensive competition and changing global business environment have changed employers' basic requirements for graduates. Especially for accounting graduates who just have technical skills are insufficient to be employed in today's workplace. Graduates should equipped with soft skills that the employer expects beneficial to succeed in the present job market. Therefore, employers are seeking for graduates who are capable to own the job by themselves and create value for clients to meet their expectations. (Amen, 2014; Low et al., 2016).

2.1.2 Independent Variable: Communication Skill

The process of transferring information and consensus among one another is considered as communication (Lunenburg, 2010). Besides the ability to send the message, communication also includes the ability to accept the message. According to Suarta, Suwintana, Sudhana and Hariyanti (2017), communication takes place in the workplace every day, such as managers communicating with employees, co-workers communicating to discuss duties, and employees communicating with customers. Communication considered as a human act that able to connect and build up the relationships between individuals. (Femi, 2014). Communication skill relates to one's ability in the context of speaking, listening, writing and reading. A graduate must mastery in all fields of communication skill in order to be able to communicate effectively (Suarta et al, 2017). According to Erozkan (2013), without an effective

communication, a message might turn into an error, misunderstanding or even frustration. Communication skill can be judged from the fact that it leads to a better deliverance of work and increase the productivity in the workplace. Therefore, a good communication skill is very important especially as an administrator, because it can affect both personal and organizational effectiveness (Adu-Oppong & Agyin-Birikorang, 2014).

2.1.3 Independent Variable: Teamwork Skill

Teamwork means a group of individuals that intend to work collectively to achieve the company's common goals and objectives (Ahmad & Manzoor, 2017). Teamwork also interprets as a team of employees which coordinated by a company manager or a team leader that has the responsibility to maintain productivity by providing guidance, direction, motivation, and inspiration, so that the task given can be performed well by the group of employees (Septiani & Gilang, 2017). According to Agarwal and Adjirackor (2016), Teamwork can be viewed as members working closely together in specific areas through active synergy, personal mutual responsibility, and complementary skills to achieve specific common goals. Moreover, an effective teamwork is important in a company due to improved creativity and innovation and quality decisions. Besides, teamwork helps organizations to increase the level of motivation of their employees as team members have greater commitment to distribute tasks (Alghamdi & Bach, 2018). According to Fapohunda (2013), Teamwork refers to a group of members working together to find resources and solve problems in a coordinated manner, in which roles are defined for each organization member, and the challenges faced are equal and continuous in order to improve together to achieve company goals. Therefore, teamwork is able to help employees to minimize stress level and achieve job satisfaction as it is more

effective and efficient in completing difficult tasks compare to working alone. Other than that, when employees working in team, they can learn more knowledge, improve skills and abilities in the workplace (Sanyal & Hisam, 2018). Therefore, teamwork also expresses as a powerful force given by a unit of people to make an efficient and better decision, a basic element that employees must work together as one united entity in a company (Sanyal & Hisam, 2018).

2.1.4 Independent Variable: Problem Solving Skill

The ability to figure out the nature of problems and deconstruct the problems also develop effective actions to overcome the challenges is known as problem solving skills (Abazov, 2016). It refers to the capability of an individual that use cognitive skills for understanding the problematic situations and determine the resolution in order to solve the problems (Dostal, 2015). Besides that, problem solving skill also consists the ability of a person to plan, organize, summarize, take action, evaluate, and adopt (Erozkan, 2013). Problem-solving interpreted as the cognitive affective-behavioural process that the individual determines, explore, innovate, and flexible in dealing with the response of particular problem situations (Erozkan, 2013). Problem solving consists of the process of rephrasing and reconstructing the object in order to overcome the problem also discover ways or alternatives of solution and negotiation (Dostal, 2015). An individual that equip with a problem solving skill has the ability of problem awareness, ability to deal and specify difficulties or conflicts which causes the problematic situations (Dostal, 2015). Moreover, individual with problem solving skill is able to aware also observe in a range of perspective and understand the present situations (Ong, 2013). In a nutshell, problem solving skill is the capability of an individual that uses knowledge, skills that previously

gained and understanding to fulfil the demands of rare and different situations (Carson, 2007). Therefore, problem solving skill is able to ensure employees have a smooth operation and avoid conflicts in the company which is one of the keys to succeed in their future careers (Ong, 2013).

2.1.5 Independent Variable: Ethics

Ethics interpret as a system of moral principles that influence the behavior of individuals or institutions in conducting their activities (Ahinful et al, 2017). Accordingly, Todorovic (2018) argued that standards of ethic behaviors tend to restrict activities that differ from moral standards. Actually, ethics strives to ensure employees and the institutions shape meet reasonable and solid standards that society expects (Ahinful et al, 2017). According to Peursem and Julian (2006), ethics is a fundamental characteristic of professional accountants, as they have a responsibility to ensure the disclosure of financial information on which economic decisions of various stakeholder groups rely is fair and honest. Therefore, professional accountants are required to abide by ethical principles of integrity, objectivity, and confidentiality in carrying out their work. In addition, according to Todorovic (2018), ethics behaviours of employees are related to the business culture of companies. The level of importance that companies attach to the concepts of business ethics and ethical behaviour has a direct impact on employees' behaviours and the consequences (Cheng & Seegar, 2012). Furthermore, the four main factors leading to ethical misconduct include the pressure of fierce competition on the survival of the companies, the ethical tone set by senior managers, the opportunities for employees to engage in unethical behaviour and the moral philosophy of employees (Fraedrich and Ferrell, 1992).

2.2 Review of Relevant Theoretical Models

2.2.1 Job matching theory

Job matching refers to the matching process between employees seeking employments and employers with job vacancies in the labour market, also strives to obtain positive and long-term benefits (Hamid & Hazilah, 2014). Actually, due to the fierce economic competition, it is necessary to make better use of work resources and create a better match between employees and jobs (Velciu, 2017). According to Belfield and Harris (2002), job matching is a way to improve worker productivity and job satisfaction. Besides, appropriate matches are able to increase revenue over time and reduce the turnover rates (Failla, Melillo & Reichstein, 2017). Therefore, the issue of uncertainties about job applicants' capabilities and their fitness for the organization is the challenge of the employers to address for obtaining high-quality job matches.

Based on the job matching theory, job mismatch represents a lack of correlation between vacant positions and job applicants (Velciu, 2017). Skill mismatch refers to a job mismatch in which the skills possessed by employees are inconsistent or insufficient to complete the job. As the skills equipped by graduates mismatch with the requirement of employers will have multiple effects on job performance. Hence, the issue of training graduates with soft skills to match their job requirements in order to raise performance has become a growing concern for educators and employers (Hamid & Hazilah, 2014). For that reason, employers have a responsibility to provide the required in-house skills training, while educators are responsible for providing job-related learning and soft skills training systems for labour market needs (Velciu 2017).

2.3 Proposed Theoretical/ Conceptual Framework

2.3.1 Proposed Conceptual Framework

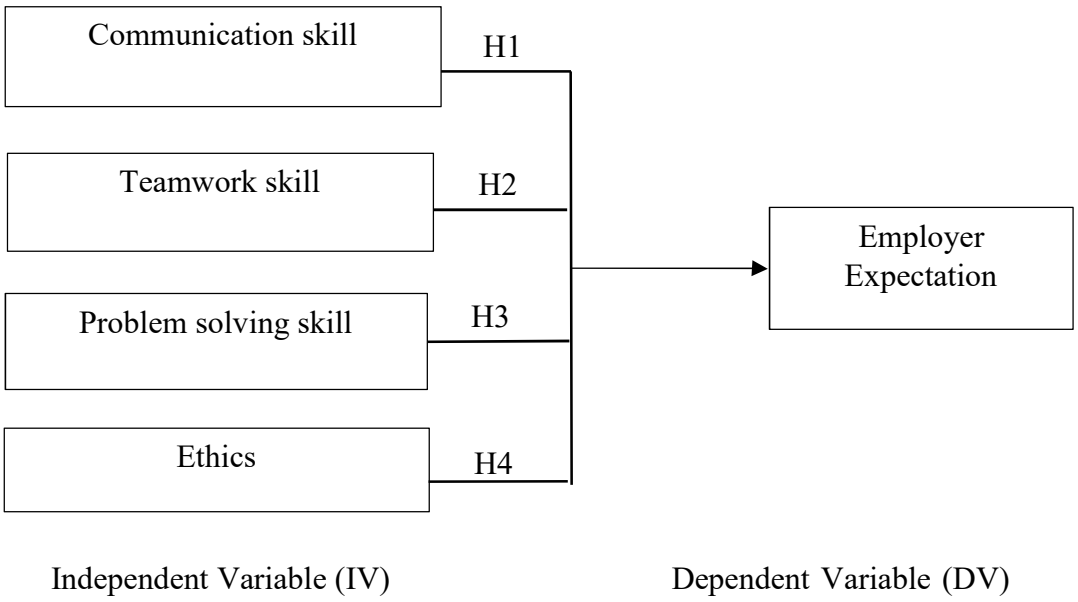


Figure 2.1: Conceptual framework on the employer expectation toward accounting graduates' soft skills.

Figure 2.1 shows the research study model and the hypothesis among the variables of dependent and independent. Conceptual framework is based on the related theories and literature reviews that are mentioned previously. Figure 2.1 shows four independent variables that affect the employers' expectation includes problem solving skill, communication skill, teamwork skill, and ethics. Therefore, the determination and analysis of the relationship between soft skills stated and employer expectation toward accounting graduates is the motive of this research.

Nowadays, many employers seek for soft skills to hire employees during the recruitment process. Job matching theory can be applied in the relationship between communication skill and employer expectations. According to Alias, Sidhu and Chan (2013), desirable communication skill is an important skill that employer considered when hiring fresh graduates, but many graduates have the weakness of communication skill that they are unable to express themselves effectively. However, every graduates should prepare communication skill that can enable them to perform their responsibilities effectively in the workplace and success in future career. Lack of communication skill in graduates might cause the mismatch between the soft skills required by employers and the soft skills that graduates actually possess in employment. It is essential for accountants to possess communication skill in the workplace as they need to communicate with various types of people including employers, direct managers, and other departments which require accounting inputs, customers and the government entities. A company might face a negative impact if the accountant of the company has a poor communication skill. This means that they might occur misunderstandings of information with employers. Moreover, if an accountant is lack of communication skill, it is difficult for the accountant to explain the company's financial status to the clients effectively and the clients might not understand clearly about the company financial report or information. Therefore, this might cause a negative impact and bad perception of the customers towards the company or even the accountant itself. Nevertheless, employers will have more expectations on future accounting graduates to prepare with communication skill which can be considered as necessary soft skills in the accounting career, and a good communication skill in the workplace can help the company to success in achieving goals.

Apart from that, the relationship between employer expectations and teamwork skill also able to apply job matching theory. Teamwork is an indispensable part of the company, which enables employees to enhance performance, provide

feedback, reduce conflict, and complete organization duties (Agwu, 2015). Employers in accounting firms are more preferred the employees who have quality performance and work effectively in team. However, many university graduates nowadays are lack of teamwork skill, which are concerned by the employers (Paguio & Jackling, 2016). A company might face an impact of low-level productivity, efficiency, and innovative in certain industries if the company is lack of teamwork concept in the workplace (Sanyal & Hisam, 2018). In addition, teamwork skill is important for accountants to perform more productive and innovated in completing tasks, such as producing faster, generating more accurate data, timely planning and operating more effectively in managing the company's accounts or financial tasks. Other than that, if accountants are lack of teamwork skill, it might cause the company unable to achieve the organization goals due to the dissatisfied of information, poor decisions, lack of communication, and low efficiency. Therefore, employers will have more expectations on future accounting graduates to prepare with teamwork skill, and accountants who are able to work in teams are highly preferable by the employers.

Theory that applied in our research is job matching theory which match the job scope with the skills equipped by employees in order to increase the productivity. According to Schooley (2017), current graduate are unaware of the employers' perceptions of skills required for job, and graduates are considered to lack soft skills, which means they are not prepared for future jobs and job opportunities. Federation of Malaysian Manufacturers (FMM) revealed that low problem solving skill has become one of the reasons for graduates' unemployment (Kadir, 2013). The competitive environment in workplace has led employers to have greater expectations towards graduates nowadays to equip problem solving skill. According to Jaafar (2018), it is important for an accountant to equip problem solving skill and implement it smoothly and effectively to solve conflicts in many aspects. As an accountant might face

conflicts in terms of customer satisfaction, company requirement and accounting regulation, accountants that are unable to resolve the conflicts might cause major problems to the company or the employee itself. According to Amilin (2017), the ability to ensure the quality of the financial report and avoid error are considered the responsibilities of an accountant. Therefore, if there is any poor performance in handling the account or financial report might cause a huge negative impact towards the customers, company or even the accountant itself. Nevertheless, an accounting graduate that demonstrate problem solving skill is able to be more outstanding compared to others whom only equip with technical skills. Hence, according to job matching theory, employers of accounting firms will have expectations toward accounting graduates with problem solving skill rather than only have technical skills.

Last but not least, job matching theory can also be applied in the relationship between ethics and employer expectations. According to Schooley (2017), graduates nowadays are poor in working ethics, which cause employers to seek for graduates or future applicants that are career ready with this soft skill. Aghdammazraeh and Karimzadeh (2017) stated that accountants might encounter situations that require deep consideration of ethics in their daily routines. Moreover, accountants are responsible in preparing the financial reports of the company, which considered as a sensitive field as it relates to the cash flow of the company that require accountants to equip with ethic in order to avoid any financial conflicts or legal dilemmas (Jaijairam, 2017). Ethic accountants are able to stabilize the performance, increase reliability and credibility, and overcome ethical dilemmas that might cause negative impact on the company's fame. Therefore, the ethical code of conduct and laws that are set by the accounting organizations is important for an accountant to understand and remembered (Aghdammazraeh and Karimzadeh, 2017). Nevertheless, ethics has been considered as desirable soft skill that employers expect graduates to equip as it able to increase the reliability and credibility of

an employee. Therefore, graduates that equip with ethics are able to be extra surpassing than others. In addition, as an accountant who is responsible in financial report that considered as a sensitive field because it relates to the cash flow of the company or customer, therefore, reliability and credibility is necessary. Hence, employers will have more expectations on future graduates to equip with ethics that can be considered as an essential soft skills for accounting career.

2.4 Hypotheses Development

2.4.1 Relationship between Communication Skill and Employer Expectations towards Accounting Graduates

A study of Conrad and Newberry (2011) found that the accounting profession needed a major improvement on the communication skill because it is considered as one of the key areas. According to Villiers (2010), the study had examined that an excellent communication skill is an essential part of being an accountant. Nowadays, accountants are expected to learn soft skills that enable them to perform better so that they can complete multitasks and solve problems when facing challenges (Jaafar, 2018). Besides that, communication also plays an important role for graduates to successfully enter a company because the ability of communication is one of the necessary soft skills (Femi, 2014).

Furthermore, communication skill can contribute productive and harmonious relations between employees and customers, which also critical to career

success and help the organizational success to achieve a good performance (Suarta, Suwintana, Sudhana and Hariyanti, 2017). According to Ong (2013), communication skill is essential for the accounting profession to success in the accounting area. Besides that, accounting graduates nowadays generally unemployed in today's market environment is due to lack of communication skills. Ong (2013) also found that there are different perceptions and expectations between employers and students due to lack of communication or have misunderstanding between industry and education.

Kavanagh (2009) reported that communication skills considered as an important benchmark for employers during the selection of accounting graduates, which indicate that poor communication has become one of the weaknesses of job applicant. Moreover, employers are seeking for graduates that equip with work and life skills especially well developed in communication skills. In overall, communication is an important and required soft skills for current graduates to possess, which can help a company successfully establish and publicize company goals. Therefore, when employees have the ability and skill in communication, they are able to display work behaviour more efficiently and perform job more effectively (Femi, 2014)

H_0: Communication skills and employer expectations have no significant relationship.

H_1: Communication skills and employer expectations have a significant relationship.

2.4.2 Relationship between Teamwork Skill and Employer Expectations towards Accounting Graduates

According to Jaafar (2018), employers prefer to hire employees who have the healthy combination of soft skills and hard skills. From the perspective of employers, teamwork is found to be important soft skills for accounting graduates (Maali & Al-Attar, 2020). Managers and accounting professional able to work with the multidisciplinary and cross-functional teams in an adaptive environments is due to the complex market nowadays (Ilias et al., 2012). Moreover, many business executives want to hire employees that have the value in the workplace, which can be defined as working effectively in teams to solve conflicts when facing unexpected challenges (Suarta, Suwintana, Sudhana and Hariyanti, 2017).

Nowadays, many employers expect employees to be more effective in workplace, therefore, they are seeking for individuals who are able to collaborate with others in the working environment. Furthermore, employers are more emphasize on how employees use their knowledge, skills and capabilities while working in teams to solve the problems (Manzoor et al., 2011). For employers, an individual who are able to work with colleagues are important. Moreover, in order to maintain and improve the company productivity, some companies have started to apply team-based strategy also emphasized that teamwork is a best way to achieve the organizational objectives and goals. (Sanyal & Hisam, 2018).

Other than that, the main benefit of teamwork is increasing the productivity of the company and improve the adaptability also operational management (Sanyal & Hisam, 2018). However, a company with a weak teamwork concept

usually fails to achieve good results also the company visions and goals. Therefore, teamwork is particularly preferred by every organizations, and it is necessary to develop teamwork spirit among the employees (Ibrahim et al., 2019).

H_0: Teamwork skills and employer expectations have no significant relationship.

H2: Teamwork skills and employer expectations have a significant relationship.

2.4.3 Relationship between Problem Solving Skill and Employer Expectations towards Accounting Graduates

According to Rasul et al (2013), Malaysia Qualification Agency (MQA) had outlined eight domain soft skills that should be mastered by undergraduates in the Malaysian Qualifications Framework (MQF), which problem solving skill is included as one of the eight domains. Moreover, in this changing economic environment, International Federation of Accountants (IFAC) states that accounting professional are demanding for problem solving skills (Low et al, 2016). In fact, current employers prefer applicants who possess soft skills along with technical skills, and employees without better soft skills might have higher possibility to face difficulties in completing their tasks. Actually, graduates that fulfil the requirements of employer are able to increase their employability (Jaafar, 2018). According to Kavanagh (2008), employers think that graduates nowadays undertake enough technical skills but not satisfy with the level of soft skills such as problem solving skill. Employers dissatisfy with graduates' problem solving skill and their abilities on dealing with ambiguity or

complexity (Rodzlan & Saat, 2015). In addition, graduates as future human capital are expected to equip with soft skills that employers focus in employability which is problem solving skills (Rodzlan & Saat, 2015). However, Towers-Clark (2016) revealed that accounting graduates are lack of problem solving skill whereas it is a key skill that are highlighted by the employers. Professor Dr. Mohd Fauzi Ramlan, the Ministry of Higher Education Malaysia revealed that graduates are lack of problem solving skill that requires an individual thoughts on making inferences, analogies, evaluations and deep understanding (Rodzlan & Saat, 2015). However, the expectations and requirements of employers are failed to meet by the accounting programmes (Tan & Fawzi, 2017).

H_0: Problem solving skills and employer expectations have no significant relationship.

H3: Problem solving skills and employer expectations have a significant relationship.

2.4.4 Relationship between Ethics and Employer Expectations towards Accounting Graduates

The collapse of a large number of companies around the world in previous years has challenged the role of accountants and their ability to act in the best interests of the wider society (Leitsch, 2006). The respondents by employers to this incident was changing their expectations toward the soft skills of accountants to include high standards of ethical behaviour in the scope of employees (Jackling & Lange, 2009). Besides, companies today tend to re-examine the ethics of the accounting industry and reinvigorate the interest in cultivating

employees with strong ethical principles and behavioural literacy (Jaijairam, 2017). In terms of the personal qualities of accounting graduates, Lim, Lee, Yap and Ling (2016) stated that the accounting graduates with integrity are more expected by employers**.** Moreover, according to Low, Davey & Hooper (2008), the future accountants need to receive comprehensive training in ethical skills so that they can adopt ethical behaviour when dealing with the conflicts of interest, which considered as a common and universal ethical issue faced by accountants. According to Muhammad Iqbal et al. (2019) state that, the ethics education should provide full support by education providers and educators especially in ethics training for educators, determining curriculum, objectives and method provided to support learning about the knowledge of ethics. However, Accounting Education Institutions recommended five goals for ethics learning in accounting, such as prepare a branch of ethics that is consistent with the university mission, activities on improving students' ethical consideration skills, advance the sensitivity of students towards ethical issue, ensure every students developed a facility by using ethical language, or prepare an ethical fields for students as practices in a real workplace (Muhammad Iqbal et al., 2019). Incorporating ethical awareness into employability skills of accountants able to reduce the possibility of financial malpractice and achieve long-term benefits for the national economy (Guillermina, Elies and Victor, 2016). In fact, an accountant who does not have the courage to point out financial problems encountered by clients is not expected by employers, because employability is created in a social and ethical context (Editorial, 2008). Therefore, to date, the scope of employability skills expected by employers should be expanded to include understanding of dealing with ethical issues (Graham, 2012). In other words, there is a considerable relationship between the moral consciousness, decision making, behaviour of the accounting graduates, and employers' expectations. However, according to Jackling and Lange (2009), the necessary for enhancing ethical conduct as a core employability skill of accounting graduates is overlooked by accounting educators and universities.

H_0: Ethics and employer expectations have no significant relationship.

H4: Ethics and employer expectations have a significant relationship.

2.5 Conclusion

All the relevant literature related to the independent variables that employers expect, which are communication skills, teamwork skills, ethics, and problem solving skills have been discussed in this chapter. In addition, several journal articles and literature reviews are used to formulate the theoretical framework. The research methodology is going to be covered in the next chapter after all the proposed framework and research hypothesis has been done. Therefore, as the research hypothesis and proposed framework are formed, we decided to enter the third chapter, research methodology.

CHAPTER 3: METHODOLOGY

3.0 Introduction

The methodology will be shown in Chapter 3 which includes the method for further inference making, data analysis, and data collection. Employers' expectations toward the soft skills that equipped by the Malaysian accounting graduates will be examined in this study. Therefore, this study conducted surveys for the employers from approved accounting firms in Malaysia. However, all the methods include data analysis, sampling design, data collection, research design, definition of the construct, and research instrument will be interpreted in this chapter.

3.1 Research Design

Research is considered as a systematic process that examines and interprets data in accordance with existing guidelines to analyse research results and understand a phenomenon (Williams, 2007). There is some necessary processes during the preparation phase in research design including deciding the procedures and methods used in the collection and analysis of data. In general, the three types of approaches that commonly used by researchers are quantitative, qualitative, and mixed method. This research was designed using a quantitative method that involves collecting of numerical data and using mathematical models as a method of data analysis. According to Lowhorn (2007), through the investigation of a representative population sample,

quantitative research are able to draw significant conclusions, make inferences to the population and create meaning through the objectivity fund in the collected data.

In addition, there are some methods included in the quantitative research which consist of casual comparative method, experimental method, and descriptive method (Leedy & Ormrod, 2001). Descriptive method describes the demographics of the sample and identifies the attributes of specific phenomena that applied in this study (Williams, 2007). Besides, causal comparative method has been used in the research to test the relationship between the dependent variable of employer expectation and independent variables. The investigation of the soft skills with most influence on employees' employment rate and employer expectations toward Malaysia's accounting graduates among the important soft skills that listed by previous researchers is the main purpose of our research. Meanwhile, the relationship between the dependent and independent variables of our research are examined and analysed by using the data collection method of primary and secondary.

3.2 Data Collection Method

The process of collecting information to find out the answer by discussing all the relevant questions, hypothesis test, and standard validated techniques used to analyse the accurate insights and results is known as the data collection method. Primary and secondary data are both the categories of data collection method. Researchers able to complete the research project successfully is due to the importance of both the data collection methods of primary and secondary. Any type of research projects is also suitable for both the data collection method.

3.2.1 Primary Data Collection Method

Information that collected initially and originally by the researchers and obtained directly from the sources considered as the primary data (Ajayi, 2017). Besides, relevant data that are collected originally, directly, and factual from the researchers of a particular research objective is known as primary data. Primary data refers to a method of collecting new data on first hand through conducting methods such as personal interview, survey, and questionnaire. We decided to use the primary data collection method for our research of employer expectation towards Malaysian accounting graduates' soft skills. Furthermore, we have prepared questionnaire and would distribute to the respondents for collecting primary data in order to receive direct and more accurate relevant information. Nevertheless, in order to make the process of receiving and collecting data from the respondents less time-consuming, cost-effective, and convenient, we have decided to distribute the questionnaire through emails and links to the respondents.

3.2.2 Secondary Data Collection Method

The collection of existing data or data produced by previous researchers considered as secondary data (Ajayi, 2017). In other words, further analysis and interpretation on primary data is considered as secondary data. Besides, existing data used by the researchers that are not involved in the primary data collection is known as secondary data (Greenhoot & Dowsett, 2012). Moreover, data gathered by previous researchers for secondary used for new research projects are also known as secondary data (Martins and Serra, 2018). It can also be used on data collection for other primary purposes (Johnston, 2014). Other than that,

secondary data is considered by other primary data researchers because it is a rapid and easy data collection process (Ajayi, 2017). Secondary data is able to be collected in various resources such as websites, journal articles, books, government publications, and other internal records (Ajayi, 2017).

We have used secondary data collection for our research in searching for definition, information, theories and other relevant data. In our research, secondary data has helped us better understand our topic about definition, theories and further explanations. We have collected relevant information from various journal articles of previous researchers through the internet. Internet is a good source for getting the latest and updated information from the websites. Therefore, the flow of our research is able to run smoothly and greatly been improved due to the help of secondary data references.

3.3 Sampling Design

All the sampling designs will be included in our research. Sampling frame, sampling size, sampling techniques, sampling element, target population, and sampling location are all included in sampling design.

3.3.1 Target Population

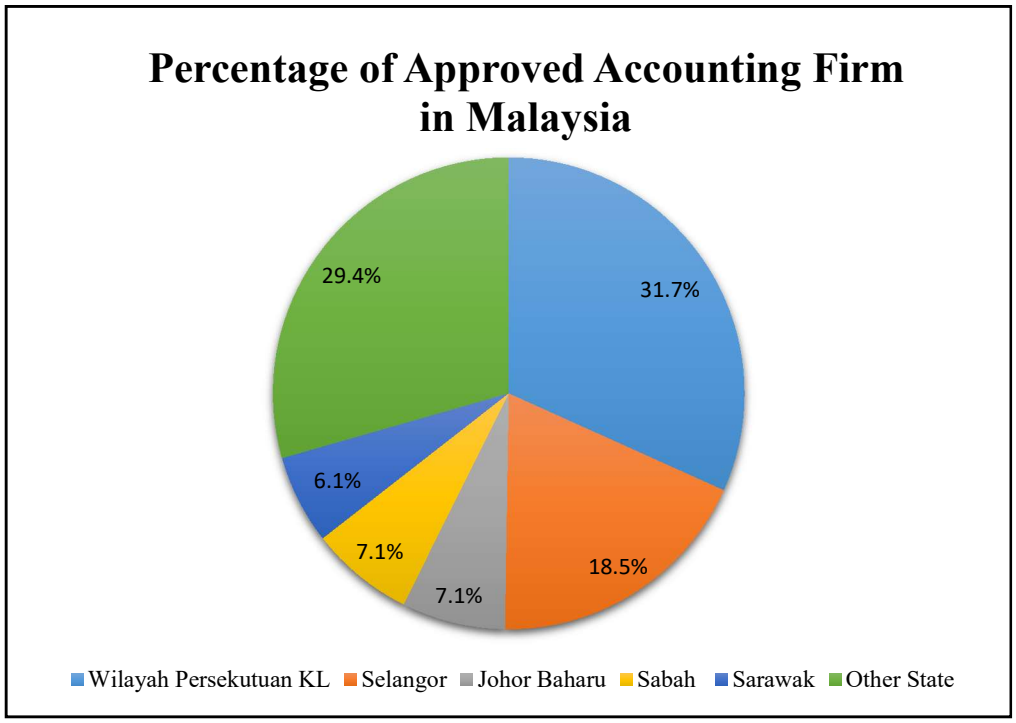
All participants that meet the basic criteria in our research study are considered as the target population (Alvi, 2016). The population of employers in accounting firms are considered as our target population. However, the employers are from three level of management include lower management, middle management, and top management. The position that included in the three level of management are supervisor, executive, department managers, and furthermore are considered as the target population of this research. According to CEO Dr Nurmazilah Mahzan, Malaysian Institute of Accountants (MIA) have currently over 33000 members registered (ACCA, 2018). Besides, there are 364 accounting firms registered in MIA. Therefore, the target population of our study is the employers in the registered accounting firms.

3.3.2 Sampling Frame and Sampling Location

The source materials in the sample that are collected and chosen are define as the sampling frame. The purpose of sampling frame is to select the relevant target population members who are to be interviewed in the survey (Turner, 2003). However, the name list of the employers in the accounting firm are private and confidential material which made it difficult for us to obtain the sampling frame for our research. The place where the researchers distribute questionnaire and collect data from the target respondents is known as sampling location. Based on the Malaysian Institute of Certified Public Accountants, Wilayah Persekutuan KL (31.7%) is the largest state of accounting firms in Malaysia as compared to other states. Therefore, we have chosen Wilayah

Persekutuan KL as the sampling location for our research while the sampling frame is the employers of the approved accounting firm in this state.

Figure 3.1: Percentage of Approved Accounting Firm in Malaysia



Malaysian Institute of Certified Public Accountants

3.3.3 Sampling Elements

The respondents participated in the survey are known as the sampling elements. The sampling elements in this research project are the employers that are currently working in the Malaysian Approved Accounting Firm, and questionnaire will be distributed to them. The purpose of our questionnaire is to examine the most important soft skills that employers expect toward

accounting graduates in Malaysia. Therefore, all the employers of the approved accounting firm will be chosen to be our respondents so that the validity of data is ensured. This is because all employers from the approved accounting firm have a better acknowledgement towards the requirements of soft skills that is needed and suitable for the accounting industry.

3.3.4 Sampling Technique

Probability and non-probability are the categories of the sampling techniques. Apparently, equal chance will be given to every population in the sample is known as the probability sampling. Other than that, the first step to form a random sampling is to construct a sampling frame and pick a sample randomly from the sampling frame (Taherdoost, 2016). Stratified sampling, simple random sampling, multistage area sampling, and systematic sampling are five types of probability sampling method that commonly used. On the other hand, the sample that do not require to be the representatives or to be random will considered as the non-probability sampling (Taherdoost, 2016). Each member is not given the chance equally to be the part of the sample while using non-probability sampling. Snowball sampling, quota sampling, convenience sampling, and judgement sampling is four types of non-probability sampling. However, due to the reason that we cannot access the personal information of the employers in every company, therefore, we are using non-probability sampling. Thus, we have choose convenience sampling as the sampling method to conduct this study as we decided to distribute the questionnaires to the employers.

3.3.5 Sampling Size

According to Voorhis and Morgan (2007), the general rule of thumb is used to calculate the sample size by checking the relationship between the independent variables and the employers' expectation which is the dependent variables are not less than 50 participants in the statistical data.Besides, Green (1991) suggested that $N > 104 + m$ (where N represents the sampling size, m represents the amounts of independent variables) is a comprehensive formula for testing. Therefore, the sample size should be at least 108 employers in the Malaysia approved accounting firms since this research consists of four independent variables. Based on the result, we decided to distribute 110 questionnaires to the professional accountants of the approved accounting firms located in Wilayah Persekutuan KL.

3.4 Research Instrument

Questionnaire has been chosen as our research instrument because it is less time-consuming and cost-saving. A well-designed questionnaire is pivotal because it is able to provide reliable and accurate information that might help us achieve our research objectives. Our respondents are targeting managers in approved accounting firms which are able to provide information that are appropriate and adequate.

3.4.1 Questionnaire Design

Table 3.1: Questionnaire Section A, B, and C

Section	Components/Variables
Section A	Demographic Profile
Section B	Dependent Variable: Employer Expectations
Section C	Independent Variables: Part 1: Communication Skills Part 2: Teamwork Skills Part 3: Problem Solving Skills Part 4: Ethics

Source: Developed for research

The first part of the questionnaire has been set up as the demographic profile so that the information of the respondents' profile is collected. It contains 4 questions that are related to the background of the respondents, and adopted from 2 different journals which are 'Rethinking and Updating Demographic Questions: Guidance to Improve Description of Research Samples' and 'Employers' Perceived Accounting Graduates'' Soft Skills'. In addition, 2 questions have been chosen from 'Rethinking and Updating Demographic Questions: Guidance to Improve Description of Research Samples' which is 'sex' and 'age'. The reason that we chose this two question is because it is the fundamental information of the respondents. Moreover, the other 2 questions are adopted from 'Perceived Accounting Graduates' Soft Skills' which is 'working experience' and 'working position'. Compared with others, this two

questions are related and more suitable to our research topic. The information it provides enable us to better understand the working position and experience of our target respondents who are employers of approved accounting firms. However, the other questions in both the journals are consider either irrelevant to our research topic or unnecessary in demographic profile as compare to the 4 chosen questions.

Apart from that, the second section of the questionnaire includes our dependent variable which is employer expectations. It contains 5 questions in the form of interval scale which requires respondents' feedback on their points of view. We have chosen all 5 questions that were able to meet the criteria of interval scale and also relevant to our research topic from 5 different journals. We have adopted 1 question that are more appropriate and more suitable from each journal. Moreover, the questions adopted must be relevant to employer expectations. Nevertheless, the reason for choosing this 5 questions was due to their appropriateness and suitability that able to emphasize more on employer expectations when compared with others.

Other than that, for the third section of our questionnaire, we have included the independent variables of our research. Independent variables that included in our research is ethics, communication skills, problem solving skills, and teamwork skills. All variables are measured in terms of interval scale which provides efficiency and convenient to the respondents and receivers. There are 5 questions for variables of communication skills, teamwork skills, and ethics while there are 6 questions for variables of problem solving skills. All questions included in the third sections are adopted from 11 different journals. Questions that are chosen for the variables were due to their appropriateness and suitability which are able to emphasize on the variables accordingly. Moreover, all the question that are chosen is because they meet the criteria which it is suitable for the interval scale and able to show the connection of the dependent and

independent variables. However, questions that are not chosen were due to neither relevant to our research topic nor able to emphasize the connection between dependent and independent variables. Other than that, our research has include positive and negative questions. In the aspect of employer expectation and ethics, all 5 questions is positive. Moreover, the aspect of communication skills which have 4 questions is positive and 1 question is negative. However, the aspect of teamwork skills have include 3 positive questions and 2 negative questions, while problem solving skills have include 5 positive questions and 1 negative question.

3.4.2 Pilot Study

Flaws and potential problems of the research instrument are able to be determined through pilot study. Moreover, it is considered the prior implementation protocol of the full study. Therefore, it's considered an important step in the research project. The pilot study will be studying the data collection instruments, research protocols, and other research procedure (Hassan et al, 2006). We decided to distribute 30 sets of questionnaire to the employers of the approved accounting firms representing employers' perceptions, because they are our research target respondents.

Table 3.2: Schedule of Pilot Study

Date	Activity
28th May 2020	E-mail questionnaires to
10th June 2020	Collect back questionnaires
15th June 2020	Run pilot test in SSPS software

Source: Develop for research

We have distributed 30 sets of survey questionnaires to the managers of the approved accounting firm in 28th May 2020. After that, we have collected back the questionnaires on 10th June 2020. Moreover, we used 5 days to rearrange the questionnaires collected and run the pilot test with SSPS software on 15rd August 2020.

3.4.3 Full Study

During the research, all questionnaire are distributed through Google Form due to government has announce the Movement Control Order (MCO) to avoid the increases of COVID-19. Therefore, we decided to carry out the survey through online by sending e-mail to every targeted company's employer. In this stage, we manage to collect back 110 sets of questionnaire.

Table 3.3: Schedule of Full Study

Date	Activity
20th June 2020	E-mail questionnaires to
10th July 2020	Collect back questionnaires
3rd August 2020	Run pilot test in SSPS software

Source: Develop for research

We have distributed 150 sets of survey questionnaires to the employers of the approved accounting firm in 20th June 2020. However, we manage to collect back 110 sets of questionnaires on 10th July 2020. Moreover, we used 25 days to rearrange the questionnaires collected and run the pilot test with SSPS software on 3rd August 2020.

3.5 Construct Measurement (Scale and Operational Definitions)

3.5.1 Origin of Construct

Table 3.4: Table of Origin of Construct

No.	Section	Adopted From
	Demographic:	
1	Sex	Hughes, J. L., Camden, A. A., & Yangchen, T. (2016). Rethinking and Updating Demographic Questions: Guidance to Improve Description of Research Samples. Journal of Psychological Research. http://doi.org/10.24839/2164-8204.JN21.3.138
2	Age	Hughes, J. L., Camden, A. A., & Yangchen, T. (2016). Rethinking and Updating Demographic Questions: Guidance to Improve Description of Research Samples. Journal of Psychological Research. http://doi.org/10.24839/2164-8204.JN21.3.138
3	Working experience	Ghani, E. K., Rappa, R., & Gunardi, A. (2018). Employers' Perceived Accounting Graduats' Soft Skills. Academy of Accounting and Financial Studies Journal, Volume 22, Issue 5.
4	Position in the company	Ghani, E. K., Rappa, R., & Gunardi, A. (2018). Employers' Perceived Accounting Graduats' Soft Skills. Academy of Accounting and Financial Studies Journal, Volume 22, Issue 5.
	Dependent Variables: Employer Expectation	
1	Employer are satisfied that accounting graduates are presenting with required soft skills for the profession.	Kavanagh, M. E., Hancock, P., Howieson, B., Kent, J. A., & Tempone, I. (2009). Stakeholders' perspectives of the skills and attributes for accounting graduates.

2	Soft skills play a pivotal role in success and promotional opportunities in the accounting area.	Seetha, N. (2014). Are Soft Skills Important in the Workplace? – A Preliminary Investigation in Malaysia. *International Journal of Academic Research in Business and Social Sciences*, Vol. 4, No. 4. http://dx.doi.org/10.6007/IJARBSS/v4-i4/751
3	Accounting graduates with soft skills have better employability skills.	Ismail, S. (2013). The Importance of Soft Skills for Accounting Students in Malaysia. *Journal of Accounting Perspectives*, Vol. 6, 1-11.
4	Current accounting graduates meets employer expectation towards soft skills.	Towes-Clark, J. (2016). Are undergraduate accounting students developing transferable skills that meet stakeholder needs? (Doctoral thesis, University of London). Retrieved from https://discovery.ucl.ac.uk/id/eprint/1502408/1/Towers-Clark_IOE%20final%20thesis%20J%20Towers-Clark.pdf
5	Universities need to strategize ways on improving the accounting students' soft skills	Ghani, E. K., Rappa, R., & Gunardi, A. (2018). Employers' Perceived Accounting Graduats' Soft Skills. *Academy of Accounting and Financial Studies Journal*, Volume 22, Issue 5.
	Independent Variables: Communication Skill	
1	Accounting graduates with good communication skills are able to convey information so that it is well received and understood by others.	Shamsuddin, A., Ibrahim, M. I. M., Zain, M., & Ghazali, M. H. (2015). Employers' Level of Satisfaction towards Accounting Graduates. *South East Asia Journal of Contemporary Business, Economics and Law*, Vol. 7, Issue 1.

2	Ability to interpret information from supervisors is very important and necessary to an accounting employees.	Rasul, M. S., Raul, R. A. A., Mansor, A. N., Yasin, R. M., & Mahamod, Z. (2013). Graduate Employability For Manufacturing Industry. Procedia - Social and Behavioral Sciences, 102, 242 – 250. http://doi.org/ 10.1016/j.sbspro.2013.10.739
3	Expressing own ideas and opinions verbally is essential for accounting employees.	Zaharim A., MD Yusoff Y., Omar M. Z., Mohamed A. & Muhamadi N. (2009). Engineering Employability Skills Required By Employers In Asia. International Conference on ENGINEERING EDUCATION.
4	Participating in conversations, discussions, and group meetings is not considered necessary for accounting employees.	Rasul, M. S., Raul, R. A. A., Mansor, A. N., Yasin, R. M., & Mahamod, Z. (2013). Graduate Employability For Manufacturing Industry. *Procedia - Social and Behavioral Sciences*, 102, 242 – 250. http://doi.org/ 10.1016/j.sbspro.2013.10.739
5	It is an important ability for accounting employees to ask questions as well as listen openly to others.	Rasul, M. S., Raul, R. A. A., Mansor, A. N., Yasin, R. M., & Mahamod, Z. (2013). Graduate Employability For Manufacturing Industry. Procedia - Social and Behavioral Sciences, 102, 242 – 250. http://doi.org/ 10.1016/j.sbspro.2013.10.739
	Independent Variables: Teamwork Skill	
1	Teamwork skills able accounting graduates to participate actively and able to cooperate with others.	Barut, M., Soares, M. A., Araujo, A. M. P. D., & Kanet, J. J. (2016). Problem-Based Learning in Accountancy: An Empirical Study. *IOSR Journal of Research & Method in Education*, Volume 6, Issue 6 Ver. I, PP 50-58.

		Rasul, M. S., Raul, R. A. A., Mansor, A. N., Yasin, R. M., & Mahamod, Z. (2013). Graduate Employability For Manufacturing Industry. Procedia - Social and Behavioral Sciences, 102, 242 – 250. http://doi.org/ 10.1016/j.sbspro.2013.10.739
2	Teamwork skills increase accountants' commitment towards organizations.	Agwu, M. O. (2015). Teamwork and Employee Performance in The Bony Nigeria Liquefied Natural Gas Plant. *Strategic Management Quarterly*, Vol. 3(4).
3	Teamwork skills able to create a positive job attitude of accounting employees.	Agwu, M. O. (2015). Teamwork and Employee Performance in The Bony Nigeria Liquefied Natural Gas Plant. Strategic Management Quarterly, Vol. 3(4).
4	Share knowledge and skills with team members for an accounting employee is not expected by employers.	Rasul, M. S., Raul, R. A. A., Mansor, A. N., Yasin, R. M., & Mahamod, Z. (2013). Graduate Employability For Manufacturing Industry. Procedia - Social and Behavioral Sciences, 102, 242 – 250. http://doi.org/ 10.1016/j.sbspro.2013.10.739
5	Learning how to work with other people in teams is not necessary for accounting employee.	Barut M., Soares M. A., Araujo A. M. P. & Kanet J. J. (2016). Problem-Based Learning in Accountancy: An Empirical Study. IOSR Journal of Research & Method in Education (IOSR-JRME), Volume 6, Issue 6, PP 50-58.http://doi.org/10.9790/7388-0606015058
	Independent Variables: Problem Solving Skill	

1	It is the responsibility of accounting employees to recognize alternate ways in achieving goals and to deal with uncertainty.	Rasul, M. S., Raul, R. A. A., Mansor, A. N., Yasin, R. M., & Mahamod, Z. (2013). Graduate Employability For Manufacturing Industry. Procedia - Social and Behavioral Sciences, 102, 242 – 250. http://doi.org/ 10.1016/j.sbspro.2013.10.739
2	Problem solving skills provide accounting employees the ability in researching and selecting relevant information to solve a problem	Aida, B., Norailis, A. W., & Rozaini, R. (2015). Critical Success Factor of Graduate Employability Programs. *Journal of Economics, Business and Management*, Vol. 3, No. 8
3	Accounting employees solve problems based on personal knowledge and process stated, without the need to generate new ideas.	Rasul, M. S., Raul, R. A. A., Mansor, A. N., Yasin, R. M., & Mahamod, Z. (2013). Graduate Employability For Manufacturing Industry. Procedia - Social and Behavioral Sciences, 102, 242 – 250. http://doi.org/ 10.1016/j.sbspro.2013.10.739
4	Problem solving skills provide an accounting employees the ability to resolve an unfamiliar situations.	Therry, L., & Bunney. D. (2010). Employability Skills in the Master of Professional Accounting: One School's Journey. *eCulture*, Vol 3, 3.
5	Problem solving skills enable accounting employees to make appropriate and timely decision in sensitive and complex situation.	Therry, L., & Bunney. D. (2010). Employability Skills in the Master of Professional Accounting: One School's Journey. *eCulture*, Vol 3, 3.
6	When suddenly asked to consider a new project, accounting employees are able to take an independent	Rodzalan, S., Saat, M. M. (2014). The Perception of Critical Thinking and Problem Solving Skill among Malaysian Undergraduate Students. *Global*

	and innovative look at most situations with problem solving skills.	*Conference on Business & Social Science*, 172, 725-732. https://doi.org/10.1016/j.sbspro.2015.01.425
	Independent Variables: Ethics	
1	Ethics is a necessary subject for accounting education in universities.	Todorovic, Z. (2018). Application of Ethics in the Accounting Profession with an Overview of the Banking Sector. *Journal of Central Banking Theory and Practice*, 3, pp. 139-158. https://doi.org/10.2478/jcbtp-2018-0027
2	Professional accountants should comply with the principles of the Code of Ethics when conducting accounting.	Todorovic, Z. (2018). Application of Ethics in the Accounting Profession with an Overview of the Banking Sector. *Journal of Central Banking Theory and Practice*, 3, pp. 139-158. https://doi.org/10.2478/jcbtp-2018-0027
3	Ethic helps accountants build up inner strengths and personal fortitude to make the right and ethical decision.	Ahinful, G. S., Addo, S., Boateng, F. O., & Boakye, J. D. (2017). Accounting Ethics and the Professional Accountant: The Case of Ghana. International Journal of Applied Economics, Finance and Accounting, Vol.1, No. 1, pp. 30-36. http://doi.org/ 10.33094/8.2017.11.30.36
4	Accounting profession that abide ethical standards able to resolve conflict of interest.	Akadakpo, B. A., & Enofe, A. O. (2013). Impact of Accounting Ethics on the Practice of Accounting Profession In Nigeria. *IOSR Journal of Business and Management*, Volume 12, Issue 1, PP 45-51.
5	Accountancy professional ethical codes have influence towards the conduct of professional practice.	Akadakpo, B. A., & Enofe, A. O. (2013). Impact of Accounting Ethics on the Practice of Accounting Profession In Nigeria. *IOSR Journal of Business and Management*, Volume 12, Issue 1, PP 45-51.

3.5.2 Scale of Measurement

There are four types of the measurement level for the usage of research projects which are interval, ratio, ordinal, and nominal scales (Dalati, 2018). According to Matthew (2017), measurement is considered as an important tool that useful for understanding the nature of one's research data. Each level of measurement has an interpretation of different values. For example, 1, 3, and 5 are characterized with different values such as arbitrary, relative, or equidistant. Moreover, scale of measurement is able to help researchers interpret data correctly and avoid unnecessary analysis as it can identify the appropriate statistical analysis of one's data performance.

3.5.2.1 Nominal Scale

The lowest level of measurement in the scale of measurement is nominal scale (Matthew, 2017). According to Dalati (2018), nominal scale is the simplest kind as the numbers and letters assigned is served as an identification or classification to the object. Moreover, nominal scale can be categorized into two characteristics which are collectively exhaustive and mutually exclusive (Matthew, 2017). Nominal scale does not involve ranking and ordering but assigns data into characterize, which means there is no mathematical relationship exist in the nominal scale (Matthew, 2017). Examples of nominal data include respondents' age, gender, marital status and other more relevant information.

Example of nominal scale:

1. Gender
   - Male
   - Female

Source: Develop for research

3.5.2.2 Ordinal Scale

Scales of measurement that allows the researchers to make an accurate judgement among the value assigned to the same variables only ordinal scale have the capability (Matthew, 2017). Researchers are able to differentiate the differences between the values and orders by using ordinal scales. It provides the ability to judge and compare the value that might be difficult or impossible to quantify precisely (Matthew, 2017). Ordinal scale has a mathematical relationship among the variables which require respondents to rate on the objective, for example like good, fair, and poor (Matthew, 2017 & Dalati, 2018).

Example of ordinal scale:

1. Position in the company
   - Top management
   - Middle management
   - Lower management

Source: Develop for research.

3.5.2.3 Interval Scale

The intervals that are equally spaced between the successful values of the ordinal scale considered as an interval scale (Wu & Leung, 2017). However, a zero point on an interval scale is a matter of convenience. Furthermore, according to Dalati (2018), an Interval scale is the third among the four levels of measurement. In short, it has the characteristics of classification, order and distance but there is no absolute zero value is applied.

Example of interval scale:

No.	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	Accounting graduates with good communication skills are able to convey information so that it is well received and understood by others.					
2	Ability to interpret information from supervisors is very important and necessary to an accounting employees.					
3	Expressing own ideas and opinions verbally is essential for accounting employees.					
4	Participating in conversations, discussions, and group meetings is not considered necessary for accounting employees.					
5	It is an important ability for accounting employees to ask questions as well as listen openly to others.					

1- **Strongly disagree**
2- **Disagree**
3- **Neutral**
4- **Agree**
5- **Strongly agree**

Source: Developed for the research

3.6 Data Processing

The process of manipulating and integrating data into a meaningful and helpful information is known as data processing. Meaningful results will produce once all the data collect are processed. Data checking, data transcribing, data editing, and data coding are all four types of data processing.

3.6.1 Data Checking

The first and important step in data processing is data checking because it used to ensure all the questionnaires distributed are filled and completed by the respondents. The process of detecting error or any incomplete questionnaire collected back from the respondents is included in data checking. We have the responsibility to avoid any incomplete answer, inconsistent answer, and missing information.

3.6.2 Data Editing

Correct the inconsistency, detect errors, and missing data of the questionnaires are done with data editing. This situation will happen when the respondents may not understand the question or overlook some questions in the questionnaires. Therefore, data editing provides a warrant on the completeness, consistency, and the accuracy of the information from the target respondent.

3.6.3 Data Coding

Researchers will be assigning numbers to every alternative of the questions which must be done after data editing and data checking. The process of data coding is a systematic analysis, which able to minimize the information collected in a smaller range that only hold useful information that are needed. The number allocated will convenient the researchers and help the researchers to enter the database systematically and efficiently during the usage of Statistical Package for the Social Sciences (SPSS) software.

3.6.4 Data Transcribing

SPSS Enterprise Guideline software will use to transcribe the data encoded previously and continue the process of data analysis, which makes it the final step in the data processing.

3.7 Data Analysis

Analytical and statistical methods for data explanation, useful information, and data evaluation which will lead to a better decision made for the research is known as data analysis. Researchers analyse data by using Statistical Package for the Social Sciences (SPSS) as ensuring the data analysis is complete and accurate is considered an important step. The reliability test and Pearson Correlation Analysis of our research questionnaire data are checked by using the SPSS software because it provides the

statistical approaches that includes the Linear Regression Analysis, descriptive analysis, reliability test, and the Pearson' Correlation Coefficient.

3.7.1 Descriptive Analysis

Data that are summarized in order to describe the fundamental features of the data is known as descriptive statistics. It is a representative of sample data collected from questionnaire survey. Moreover, descriptive analysis refers to things that exist and attempt to pave the way for finding new facts (Baha, 2016). It includes data collection that are relevant to people, individuals, products, events and situations, then describe, present, summarize and organize the data population through graphs or tables to generate results. The frequency distribution is used to design the demographic profile in section A. Moreover, we have prepared some questions that include sex, age, working experience, and position in the company. The thorough data of demographic questions will be showed through bar charts. It helps to simplify the process of exploring and understanding the data shown.

3.7.2 Scale Measurement

3.7.2.1 Reliability Analysis

A degree of research method used in the evaluation to produce stable and consistent results is known as reliability (Taherdoost, 2016). It is an important tool for researchers to measure internal consistency. In addition, if the measurement of an object have the same results for several times means that the result is consider reliable. Cronbach's alpha normally used in Reliability tests to measure the statistics. The reliability level should be equal to or above 0.60 while poor reliability is at the level of less than 0.60 (Jain & Angural, 2017). Moreover, fair reliability is 0.60 to 0.70 while the acceptable reliability is 0.70 to 0.80, and 0.80 to 0.90 is good reliability. Furthermore, excellent level of reliability should be more than 0.90. The range of the value of coefficient alpha are shown in the table below:

Table 3.5: Coefficient Alpha Ranges (α)

Cronbach's Alpha	Level of Reliability
α = More than 0.90	Excellent Reliability
α = 0.80 to 0.90	Good Reliability
α = 0.70 to 0.80	Acceptable Reliability
α = 0.60 to 0.70	Fair Reliability
α = Less than 0.60	Poor Reliability

Source: Jain S. & Angural V. (2017). Use of Cronbach's Alpha in Dental Research. Medico Research Chronicles, 4 (3), PP 285-291.

3.7.3 Inferential Analysis

A process of testing assumptions, generalizing findings, and drawing inferences about a population of interest based on a random sample is known as inferential analysis (Allua, 2009). According to Adeyemi (2009), inferential statistics consist of various statistical significance tests to make inferences on the sample data, and the significance tests are selected based on the measurement scales represented by the data, the selection method, the number of groups and the number of independent variables. Based on the questionnaire survey, since the population is normally distributed, and the questions designed for the variables are measured by interval scale, we decided to use parametric tests to examine our hypothesis. The investigation of the hypothesis and draw inferences in this study have applied two inference techniques in the parametric tests which are Multiple Regression Analysis and Person Correlation Coefficient.

3.7.3.1 Pearson Correlation Coefficient

The measure of interval parameter associations commonly uses the Pearson Correlation Coefficient to evaluate the relationship between the strength and significance of the two variables (Adeyemi, 2009). Since it is a numerical statement, the researchers are allowed by the numerical correlation to investigate the relationship of the values between two variables to a certain extent (Allua, 2009).

According to Adeyemi (2009), Pearson's r that ranging from -1.0 to +1.0 is used to evaluate the statistical significance and direction of a relationship. A perfect

positive correlation presented when the alpha coefficient value between the two variable are equal to +1. In this situation, one of the variables will increase accordingly if another variables increase because it is positively correlated. On the contrary, a converse relationship presented if the variable is completely negatively correlated. (Alpha coefficient value = -1). In addition, zero correlation (alpha coefficient value =0) occurs when two variables are not correlated. Furthermore, the significant relationship of the two variables will be greater if the alpha coefficient value is near to +1 or -1. Meanwhile, the strength and direction of relationship is closely related to and determined by the value of alpha coefficient. The coefficient range is shown in the following table with interpretations.

Table 3.6: Coefficient Range

Coefficient Range	Interpretation
0.91 to 1.00 (-0.91 to -1.00)	Very strong positive (negative) correlation
0.71 to 0.90 (-0.71 to -0.90)	High positive (negative) correlation
0.41 to 0.70 (-0.41 to -0.70)	Moderate positive (negative) correlation
0.21 to 0.40 (-0.21 to -0.40)	Low positive (negative) correlation
0.00 to 0.20 (0.00 to -0.20)	Slight, almost negligible correlation

Source: Hair, Money & Samouel (2007). Research methods for business. New York: John Wiley & Sons, Inc.

3.7.3.2 Multiple Regression Analysis

The method for research studies with multiple independent variables and the measurement of the relationship of each independent variable on the dependent variables considered as the multiple regression analysis. According to Budescu (1993), an important aspect of the multiple regression analysis is determining the relative significance or importance of each independent variables. When the P value is smaller than the alpha value of 0.05, the significance of the relationship between the two variables can be explained by analyzing of variance. In addition, multiple regression provides researchers with a measure of R2, which the identified by the two variables' relative strength of correlation and the independent variables able to explain the degree of dependent variables represented (Allua, 2009).

Multiple regression analysis is used in this research to assess the extent to which each independent variable affects employers' expectations towards accounting graduates in Malaysia.

3.8 Conclusion

The research methodology has been discussed in this chapter which included sampling design , data collection method, research design, data analysis, research instrument, and data processing. Moreover, the reliability test for our questionnaire have been done by using the SPSS software. Cronbach's Coefficient Alpha reliability test used to test all the variables' reliability. The Multiple Regression Analysis and Pearson's Correlation Coefficient are used to test for the inferential analysis, which is all the hypothesis of our research so that the evaluation of the correlation between the two variables can be proceed. In a nutshell, all the results that had been analysed and interpreted in Chapter 3 will be further proceeded to the next chapter.

CHAPTER 4: DATA ANALYSIS

4.0 Introduction

110 sets of questionnaires have been gathered from the accounting firms to analyse and interpret through the SPSS software (Statistical Package for the Social Sciences). The explanation and analysis of the research results will be discussed in chapter 4. The respondents' general demographic profile will be discussed in the descriptive analysis. Furthermore, frequency analysis will be discussing on the central tendencies measurement of construct. Meanwhile, multiple linear regression analysis along with the Pearson's correlation analysis results will be discussed under inferential analysis.

4.1 Descriptive Analysis

The general demographic profile includes 4 questions and is analysed under the descriptive analysis. The 4 questions include gender, age, working experience, and the position in the company. The data of general demographic profile can be obtained from Section A of the questionnaire. Hence, the following sub-chapters will discuss on the analysis results.

4.1.1 Respondents' Demographic Profile

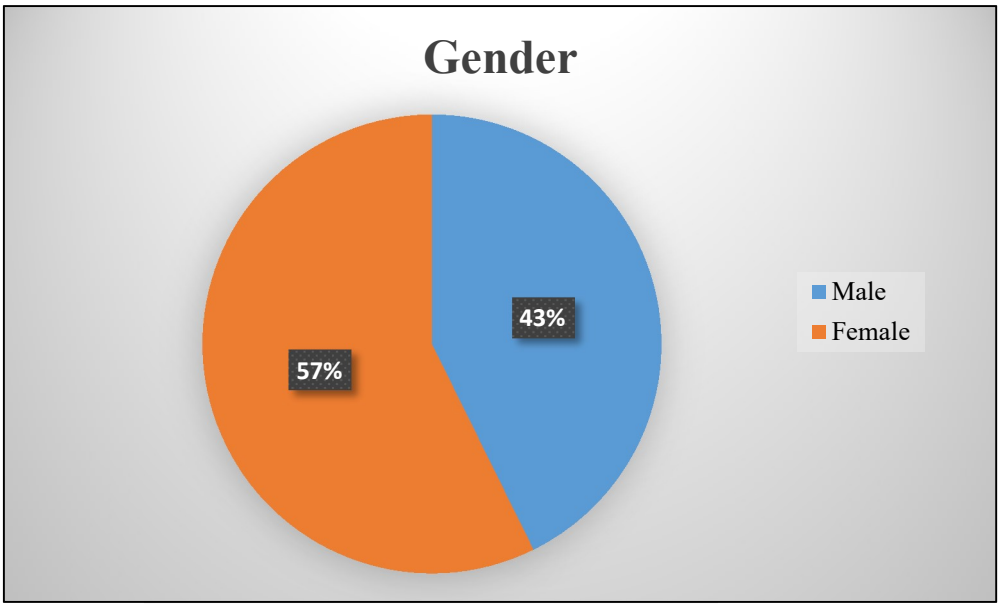
4.1.1.1 Gender

Table 4.1: Statistics of Respondents' Gender

Gender	Frequency	Percent (%)	Cumulative Frequency	Cumulative Percent (%)
Male	47	42.7	42.7	42.7
Female	63	57.3	57.3	100.00
Total	110	100.0	100.0	

Source: Developed from research

Figure 4.1: Statistics of Respondents' Gender



Source: Developed from research

Two gender groups participated in the research are shown in Table 4.1 and Figure 4.1. Figure 4.1 shows 57% of female respondents and 43% are male respondents. Out of 110 questionnaires, 63 female and 47 male participated in the survey. Female respondents are shown to be slightly higher than male respondents. Hence, female employers are the majority respondent of this research.

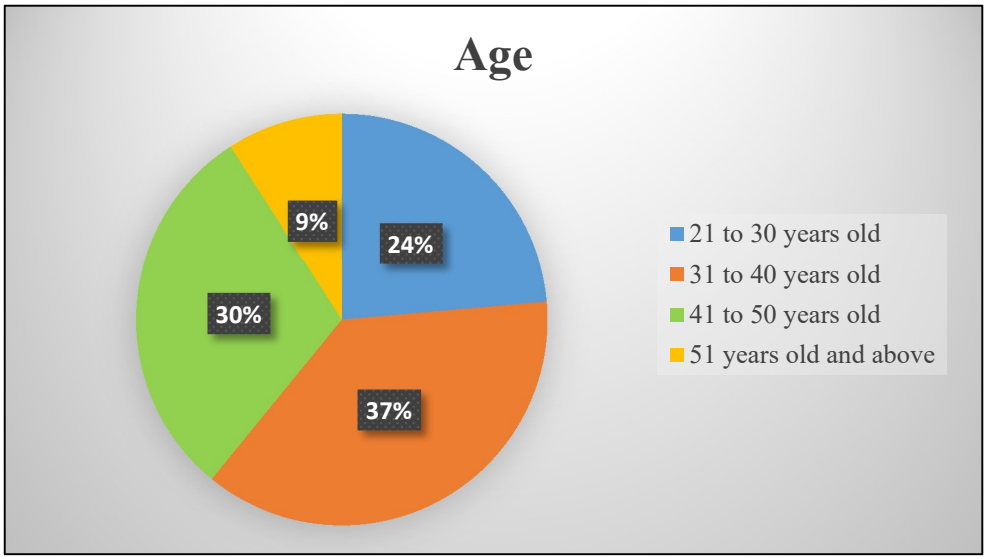
4.1.1.2 Age

Table 4.2: Statistics of Respondents' Age

Age	Frequency	Percent (%)	Cumulative Frequency	Cumulative Percent (%)
21 to 30 years old	26	23.6	23.6	23.6
31 to 40 years old	41	37.3	37.3	60.9
41 to 50 years old	33	30.0	30.0	90.9
51 years old and above	10	9.1	9.1	100.0
Total	110	100.0	100.0	

Source: Developed from research

Figure 4.2: Statistics of Respondents' Age



Source: Developed from research

Group of age 51 years old and above, 41 to 50 years old, 31 to 40 years old, and 21 to 30 years old are shown in Figure 4.2 and Table 4.2. Group of age 31 to 40 years old are the largest group as compared with the other group. 37% of the respondents are aged between 31 and 40, a total of 41 people. Meanwhile, there are 33 respondents with the age between 41 to 50 year old, contribute 30% in the research. In addition, there are 10 respondents with the age 50 years old and above and their contribution is 9%. However, the lowest amount of respondents are the group of age 21 to 30 years old with 26 respondents and contributing of 24%. Hence, the results has shown the respondents participated in this research have the average of 31 to 40 years old.

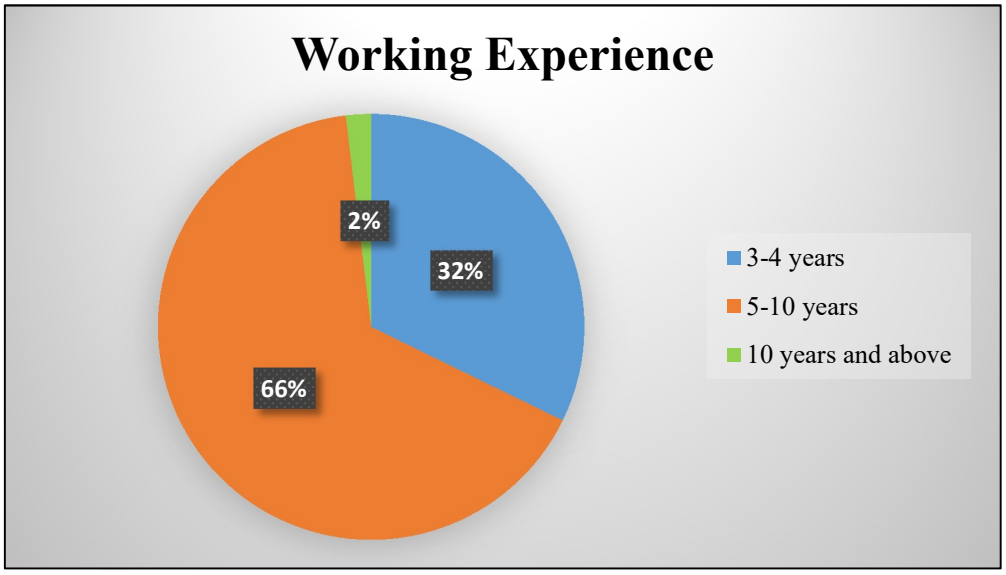
4.1.1.3 Working Experience

Table 4.3: Statistics of Respondents' Working Experience

Years	Frequency	Percent (%)	Cumulative Frequency	Cumulative Percent (%)
3-4 years	26	23.6	23.6	23.6
5-10 years	53	48.2	48.2	71.8
10 years and above	31	28.2	28.2	100.0
Total	110	100.0	100.0	

Source: Developed from research

Figure 4.3: Statistics of Respondents' Working Experience



Source: Developed from research

Working experience of respondents participated in the research are shown in Figure 4.3 and Table 4.3. Most of the employers involved in the survey had working experience of 5 to 10 years. The total number of respondents are 53 respondents, accounting for 66%. Moreover, respondents with the least number are the working experience more than 10 years. There are 31 respondents with the contribution of 2% in this survey. However, the respondents with 3 to 4 years of work experience accounted for 32%, with 26 respondents. Hence, the result indicates that large number of employers in the survey have working experience at the range of 5 to 10 years.

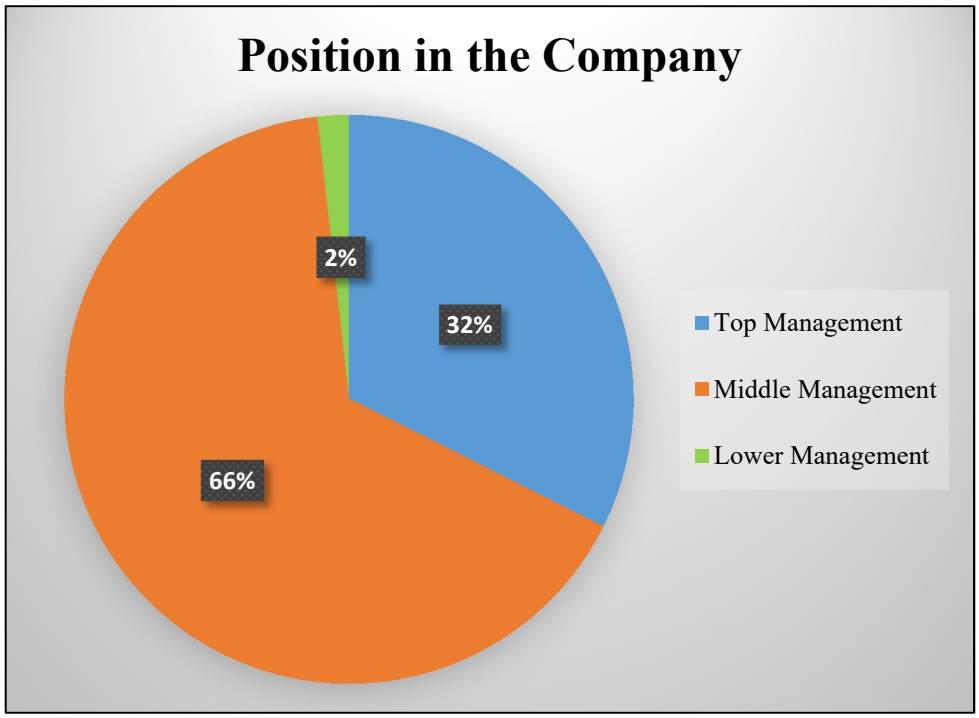
4.1.1.4 Position in the Company

Table 4.4: Statistics of Respondents' Position in the Company

Position in the Company	Frequency	Percent (%)	Cumulative Frequency	Cumulative Percent (%)
Top Management	28	25.5	25.5	25.5
Middle Management	57	51.8	51.8	77.3
Lower Management	25	22.7	22.7	100.0
Total	110	100.0	100.0	

Source: Developed from research

Figure 4.4: Statistics of Respondents' Position in the Company



Source: Developed from research

The results shown in the Figure and Table above are the position of respondents in company. Result shown the position of middle management has the largest number of respondents compared with the other two groups of positions. The middle management group accounted for 66% with 57 respondents. However, the position of lower management have the least contribution. There are 25 respondents with the contribution of 2% in the survey. On the other hand, there are 28 respondents in the position of top management, accounting for 32%. Therefore, the positions of respondents in the company are mostly middle management positions.

4.1.2 Central Tendencies Measurement of Construct

The mean and standard deviation measurement of the independent and dependent variables will be discussed in this part. We have used SPSS Enterprise Guideline software to test the two sections in the questionnaire, B and C section, which have included 26 questions.

4.1.2.1 Employer Expectation

Table 4.5: Central Tendencies Measurement of Employer Expectation

No.	Statement	Mean	Mean Ranking	Standard Deviation	Standard Deviation Ranking
EE1	Employer are satisfied that accounting graduates are presenting with required soft skills for the profession.	3.7636	4	0.83421	2
EE2	Soft skills play a pivotal role in success and promotional opportunities in the accounting area.	4.1545	2	0.75646	5

EE3	Accounting graduates with soft skills have better employability skills.	4.0909	3	0.78455	3
EE4	Current accounting graduates meets employer expectation towards soft skills.	3.4909	5	1.01136	1
EE5	Universities need to strategize ways on improving the accounting students' soft skills	4.2182	1	0.78263	4

N = 110

Source: Developed for the research

The central tendencies measurement of employer expectation are shown in the Table above. The highest mean value falls on the statement of **EE5** (4.2182) with a fourth rank of standard deviation (0.78263). Besides that, mean value of **EE2** (4.1545) ranked the second but the standard deviation (0.75646) is the lowest. Moreover, the mean value and standard deviation of **EE3** ranked the third with the value of 4.0909 and 0.78455 respectively. Furthermore, the statement of **EE1** with a mean value of 3.7636 are ranked on the fourth. However, standard deviation value of statement **EE1** is 0.83421 ranked on the second. Last but not least, mean value ranked on the lowest is statement of **EE4** (3.4909) but have a standard derivation value (1.01136) ranked the highest among the five.

4.1.2.2 Communication Skill

Table 4.6: Central Tendencies Measurement of Communication Skill

No.	Statement	Mean	Mean Ranking	Standard Deviation	Standard Deviation Ranking
CS1	Accounting graduates with good communication skills are able to convey information so that it is well received and understood by others.	4.1273	3	0.80262	3
CS2	Ability to interpret information from supervisors is very important and necessary to an accounting employees.	4.1909	1	0.79558	4
CS3	Expressing own ideas and opinions verbally is essential for accounting employees.	4.0273	4	0.82905	2
CS4	Participating in conversations, discussions, and group meetings is not considered necessary for accounting employees.	3.6182	5	1.15720	1

CS5	It is an important ability for accounting employees to ask questions as well as listen openly to others.	4.1818	2	0.75640	5

N = 110

Source: Developed for the research

Statement of **CS2** are shown in the Table above with the highest mean value (4.1909), however, the standard deviation value (0.79558) is ranked the fourth. In contrast, **CS4** with the lowest mean value (3.6182) but the highest standard deviation value (1.15720). Besides, the mean value of **CS5** is 4.1818, ranking the second, and the standard deviation value is the smallest compared with others, which is 0.75640. The following is **CS1,** both value are ranked on the third. The standard deviation for CS1 is 0.80262 and the mean value is 4.1273. Moreover, the mean value of **CS3** is 4.0273, ranking the fourth, and the standard deviation is 0.82905, ranking the second.

4.1.2.3 Teamwork Skill

Table 4.7: Central Tendencies Measurement of Teamwork Skill

No.	Statement	Mean	Mean Ranking	Standard Deviation	Standard Deviation Ranking
TW1	Teamwork skills able accounting graduates to participate actively and able to cooperate with others.	3.8182	2	1.08519	3

TW2	Teamwork skills increase accountants' commitment towards organizations.	3.8636	1	1.04467	5
TW3	Teamwork skills able to create a positive job attitude of accounting employees.	3.8182	2	1.05953	4
TW4	Share knowledge and skills with team members for an accounting employee is not expected by employers.	3.6727	5	1.11790	2
TW5	Learning how to work with other people in teams is not necessary for accounting employee.	3.6909	4	1.20964	1

N = 110

Source: Developed for the research

TW2 is shown to have the highest value of mean (3.8636), meanwhile, **TW5** has the highest value of standard deviation (1.20964). Followed by the mean value that ranked on the second, **TW1** and **TW3**. Both the statement has the same value of 3.8182. Next, **TW5** has a mean value of 3.6909 and **TW4** with the lowest value of mean (3.6727). Besides, value of standard deviation that ranked on the second is **TW4** with 1.11790, continue with **TW1** (1.08519) and **TW3** (1.05953). Lastly, **TW2** has the lowest value of standard deviation (1.04467).

4.1.2.4 Problem Solving Skill

Table 4.8: Central Tendencies Measurement of Problem Solving Skill

No.	Statement	Mean	Mean Ranking	Standard Deviation	Standard Deviation Ranking
PR1	It is the responsibility of accounting employees to recognize alternate ways in achieving goals and to deal with uncertainty.	4.1000	3	0.67661	6
PR2	Problem solving skills provide accounting employees the ability in researching and selecting relevant information to solve a problem.	4.1455	1	0.70172	5
PR3	Accounting employees solve problems based on personal knowledge and process stated, without the need to generate new ideas.	3.4455	5	1.17767	1
PR4	Problem solving skills provide an accounting employees the ability to resolve an unfamiliar situations.	4.1182	2	0.76304	3

PR5	Problem solving skills enable accounting employees to make appropriate and timely decision in sensitive and complex situation.	4.1182	2	0.72608	4
PR6	When suddenly asked to consider a new project, accounting employees are able to take an independent and innovative look at most situations with problem solving skills.	4.0455	4	0.80579	2

N = 110

Source: Developed for the research

PR2 with a value of mean (4.1455) considered the highest shown in the table above. This means **PR2** has received most of the agreements from the respondents. However, the value of standard deviation for **PR2** falls under the fifth rank which is 0.70172. Next, **PR 3** with 3.4455 is lowest value of mean obtained from the result but the highest standard deviation value (1.17767). The second rank of mean value obtained from the result is **PR4** and **PR5. PR4** and **PR5** has the same mean value of 4.1182 but the standard deviation value for **PR4** is 0.76304, meanwhile, **PR5** is 0.72608. Furthermore, the third rank of mean value of **PR1** (4.1000) ranked the third. However, the standard deviation of **PR1** (0.67661) is the lowest. Lastly, the mean value of **PR 6** (4.0455) ranked the fourth and standard deviation (0.80579) ranked on the second.

4.1.2.5 Ethics

Table 4.9: Central Tendencies Measurement of Ethics

No	Statement	Means	Means Ranking	Standard Deviation	Standard Deviation Ranking
E1	Ethics is a necessary subject for accounting education in universities.	4.0364	5	0.74103	1
E2	Professional accountants should comply with the principles of the Code of Ethics when conducting accounting.	4.2091	1	0.65098	3
E3	Ethic helps accountants build up inner strengths and personal fortitude to make the right and ethical decision.	4.1727	3	0.60364	5
E4	Accounting profession that abide ethical standards able to resolve conflict of interest.	4.1818	2	0.71909	2
E5	Accountancy professional ethical codes have influence towards the conduct of professional practice.	4.1636	4	0.61372	4

N = 110

Source: Developed for the research

Central Tendencies Measurement of ethics shown in the Table above result the the standard deviation value (0.65098) of statement **E2** are ranked on the third, however, **t**he mean value (4.2091). Moreover, **E4** has the second rank for both the value of mean (4.1818) and standard deviation (0.71909). Furthermore, statement **E3** has a mean value (4.1727) rank on the third, however, the lowest standard deviation among the five statements which is 0.60364. In addition, **E5** are ranked the fourth for both the mean value (4.1636) and standard deviation value (0.61372). Apart from that, statement **E1** is the lowest mean value (4.0364) but highest standard deviation (0.74103).

4.2 Scale Measurement

4.2.1 Reliability Analysis

An important tool on measuring the internal consistency for this research is reliability analysis. 110 sets of questionnaires of the research are tested and the analysis results are shown below:

Table 4.10: Cronbach's Alpha Reliability Test

Variables	Dimensions	Cronbach's Alpha (Pilot Study)	Cronbach's Alpha (Full Study)	No. of Items
Dependent Variables	Employer Expectation	0.691 (Fair Reliability)	0.716 (Acceptable Reliability)	5
Independent Variables	Communication skill	0.656 (Fair Reliability)	0.725 (Acceptable Reliability)	5
	Teamwork skill	0.667 (Fair Reliability)	0.707 (Acceptable Reliability)	5
	Problem solving skill	0.646 (Fair Reliability)	0.725 (Acceptable Reliability)	6
	Ethics	0.924 (Excellent Reliability)	0.872 (Good Reliability)	5

Source : Data produced through SPSS software (Statistical Package for the Social Sciences)

The dependent variable are shown to have a Cronbach's alpha value of 0.691 in pilot study. However, the Cronbach's alpha value was slightly increase to 0.716 in the full study. Hence, the Cronbach's alpha value of employer expectation is within the range of acceptable reliability.

For the independent variable, the Cronbach's alpha value for communication skill in the pilot research is 0.656. However, in the full research, the Cronbach's

alpha value has increase to 0.725. Therefore, the Cronbach's alpha value of the communication skill is within the range of acceptable reliability.

Besides, the Cronbach's Alpha for teamwork skill shows a result of 0.667 in pilot study. However, in the full study, the Cronbach's alpha value has increase to 0.707. Therefore, teamwork skill is within the acceptable reliability range of Cronbach's alpha value.

Moreover, Cronbach's Alpha for problem solving skill shows a result of 0.646 in pilot study. Correspondingly, the result of Cronbach's Alpha in full study increases to 0.725. In short, problem solving skill has a Cronbach's Alpha value within the range of acceptable reliability.

Lastly, Cronbach's Alpha of ethics in pilot research is 0.924. However, in the full research, the Cronbach's alpha value decrease to 0.872. Hence, the range of Cronbach's Alpha value for ethics are within good reliability.

4.3 Inferential Analysis

According to Kuhar (2010), inferential statistics are often used to measure the sample of subject in the experiment in order to compare the treatment groups and make generalization of samples that were drawn from the larger population. Besides, when the sample size is bigger, it is more likely to indicate that the differences of statistic exist between the treatment groups. Thus, the statistics will be more powerful when the sample of subject is being larger. Linear Regression Analysis and Pearson‘s

Correlation Coefficient are the sampling method that adopted in this study. Therefore, these two methods will show the results of correlation and the summary of model and coefficient as well.

4.3.1 Pearson Correlation Coefficient

In our study, Pearson Correlation Coefficient are tested through SPSS system. Pearson Correlation Coefficient measured the ratio level of two variables, the direction, significance, and strength of the bivariate correlation relationship will be presented. The results of this coefficient is a dimensionless measure of co-variance, which has a value range from –1 to +1 (Schober et al., 2018). Pearson Correlation Coefficient will be used on measuring the hypothesis of independent and dependent variables in this research. The purpose of using this method is because it can help on measuring the value of correlation coefficient. The result can be high, medium, slight almost negligible, very strong, or small but definite relationship. The strength of the hypothesis relationship in section B of our questionnaire can be tested using this method. The following table has shown the coefficient range of strength:

Table 4.11: Coefficient Range

Coefficient range	Strength
±0.91 to ±1.00	Very strong correlation
±0.71 to ±0.90	High correlation
±0.41 to ±0.70	Moderate correlation
±0.21 to ±0.40	Small but definite relationship correlation
0.00 to ±0.20	Slight, almost negligible correlation

Source: Hair, Money & Samouel (2007). Research methods for business. New York: John Wiley & Sons, Inc.

4.3.1.1 Correlation between Communication Skill and Employer Expectation

Hypothesis 1

H_0: Communication skills and employer expectation have no significant relationship.

H_1: Communication skills and employer expectation have a significant relationship.

Table 4.12: Correlation between Communication Skills and Employer Expectation

		Communication Skills	Employer Expectation
Communication Skills	Pearson Correlation	1	0.468
	Significant (p-value)		< 0.0001
	N	110	110
Employer Expectation	Pearson Correlation	0.468	1
	Significant (p-value)	< 0.001	
	N	110	110

Correlation is significant at the 0.01 level (two-tailed)

Source: Data generated by Statistical Package for the Social Sciences (SPSS)

A correlation coefficient of 0.468 shown in Table 4.12 specifies a positive relationship exist between the relationship of communication skill and employer expectation. This indicates that when accounting graduates' communication skill enhance, the employer expectation will also increase. Besides, the correlation coefficient of +0.468 shows a moderate strength because it falls between the coefficient range of ±0.41 to ±0.70. In this point of view, the p-value (< 0.0001) is lesser than alpha value of 0.05, indicates that the employer expectation and communication skill are significantly correlated.

4.3.1.2 Correlation between Teamwork Skill and Employer Expectation

Hypothesis 2

H_0: Teamwork skills and employer expectation have no significant relationship.

H_1: Teamwork skills and employer expectation have a significant relationship.

Table 4.13: Correlation between Teamwork Skill and Employer Expectation

		Teamwork Skill	Employer Expectation
Teamwork Skill	Pearson Correlation	1	0.342
	Significant (p-value)		<0.0001
	N	110	110
Employer Expectation	Pearson Correlation	0.342	1
	Significant (p-value)	<0.0001	
	N	110	110

Correlation is significant at the 0.01 level (two-tailed)

Source: Data produced through SPSS software (Statistical Package for the Social Sciences)

A positive relationship occurs among teamwork skill and employer expectation as the value of correlation coefficient is positive. Therefore, when teamwork

skill is enhanced by the accounting graduates, the employer expectation will increase accordingly. Meanwhile, the relationship between teamwork skill and employer expectation is small but definite, because the correlation coefficient value of +0.342 which in a coefficient range from ±0.21 to ±0.40. Apart from that, since the alpha value (0.05) is higher than the p-value (<0.0001), a significant relationship is exited between employer expectation and teamwork skill.

4.3.1.3 Correlation between Problem Solving Skill and Employer Expectation

Hypothesis 3

H_0: Problem solving skills and employer expectation have no significant relationship.

H_1: Problem solving skills and employer expectation have a significant relationship.

Table 4.14: Correlation between Problem Solving Skill and Employer Expectation

		Problem Solving Skills	Employer Expectation
Problem Solving Skills	Pearson Correlation	1	0.320
	Significant (p-value)		0.001

	N	110	110
Employer Expectation	Pearson Correlation	0.320	1
	Significant (p-value)	0.001	
	N	110	110

Correlation is significant at the 0.01 level (two-tailed)

Source: Data produced through SPSS software (Statistical Package for the Social Sciences)

The relationship of problem solving skill and employer expectation are shown as positive from the Table 4.14 with a value of 0.320 in terms of correlation coefficient. Thus, employers in Malaysia increasingly expect accounting graduates with better problem solving skill. The value of +0.320 shows a small but definite relationship between the two variables as it is within the coefficient range of ±0.21 to ±0.40. Besides, the relationship between problem solving skill and employer expectation is significant because the p-value (0.001) is lesser as compared to the alpha value (0.05)

4.3.1.4 Correlation between Ethics and Employer Expectation

Hypothesis 4

H_0: Ethics and employer expectation have no significant relationship.

H_1: Ethics and employer expectation have a significant relationship.

Table 4.15: Correlation between Ethics and Employer Expectation

		Ethics	Employer expectation
Ethics	Pearson Correlation	1	0.363
	Significant (p-value)		<0.0001
	N	110	110
Employer Expectation	Pearson Correlation	0.363	1
	Significant (p-value)	<0.0001	
	N	110	110

Correlation is significant at the 0.01 level (two-tailed

Source: Data produced through SPSS software (Statistical Package for the Social Sciences)

A positive relationship among ethics and employer expectation are presented in Table 4.15 since the correlation coefficient shows a positive value, which is 0.363. Therefore, employers in Malaysia increasingly expect accounting graduates with better ethics. Hence, a small but definite relationship exists between employer expectation and ethics as the correlation coefficient value of +0.363 is within the range from ±0.21 to ±0.40. Last but not least, the relationship is considered significant because the p-value (<0.0001) is lesser as compared to the alpha value of 0.05.

4.3.2 Multiple Linear Regression Analysis

Since our research includes multiple independent variables, multiple linear regression analysis was adopted in order to indicate the relative importance of independent variables and explain the variance or them in employer expectation. Other than measuring the relationship between the dependent and independent variables, the results of the analysis also figure out the contribution of each independent variables to the dependent variable.

Table 4.16: Analysis of Variance (ANOVA)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	10.922	4	2.731	11.464	0.000
Residual	25.008	105	0.238		
Total	35.931	109			

Source: Developed for the Research

a. Dependent Variables: Employer expectation

b. Predictors: (Constant), Ethics, Teamwork, Problem solving, Communication

The P-value of 0.000 that shown in Table 4.16 is smaller than the significance level of 0.01, indicates the F statistic is significant. Therefore, the correlation between dependent variable and independent variables are well described through the regression model. Besides, the independent variables of ethics, teamwork, problem solving and communication are significantly explain the variance in employer expectation, while the alternate hypothesis is also supported by the data.

Table 4.17: Model Summary (R value and R square)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.551	0.304	0.277	0.48803

Source: Developed for the Research

a. Predictors: (Constant), Ethics, Teamwork, Problem solving, Communication

According to the Table 4.17 stated, a positive and moderate correlation are shown between the dependent and independent variables as the R value is 0.551. In addition, since the R square value is 0.304, the independent variables of ethics, teamwork, problem solving and communication can explain 30.4% of the variation in dependent variable. Thus, the leaving 69.6% indicates additional variables exist and is essential in describing the employer expectation, which have not taken into account in our study.

Table 4.18: Coefficients

Model	Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	0.993	0.465		2.135	0.035
Communication	0.251 (B_1)	0.096	0.265	2.614	0.010
Teamwork	0.174 (B_2)	0.068	0.227	2.562	0.012
Problem Solving	0.130 (B_3)	0.099	0.121	1.319	0.190
Ethics	0.184 (B_4)	0.107	0.174	1.715	0.089

Source: Developed for the Research

a. Dependent variables: Employer expectation

Communication and teamwork skill shown in the table above have a significant predictive effect on the dependent variable of this study, since P-values of both communication and teamwork skill are lower than the alpha value of 0.05, which are 0.010 and 0.012, respectively. In contrast, problem solving and ethics have a P-value of 0.190 and 0.089 respectively. The problem solving and ethics are not significant in predicting the dependent variable because their P-value are greater than the alpha value.

Multiple Linear Regression Equation: $Y= a + B_1X_1 + B_2X_2 + B_3X_3 + B_4X_4$

Y= Employer expectation

a (constant) = 0.993

X_1= Communication

X_2= Teamwork

X_3= Problem solving

X_4= Ethics

Employer expectation = 0.993 + 0.251(Communication) + 0.174 (Teamwork) + 0.130 (Problem solving) + 0.184 (Ethics)

Table 4.19: Coefficients (Standardized Coefficient Beta)

Independent variables	Standardized Coefficient Beta	Ranking
Communication	0.265	1
Teamwork	0.227	2
Problem solving	0.121	4
Ethics	0.174	3

Source: Developed for the Research

Communication are shown to be the strongest contribution in Table 4.19 for the explanation on variation in the dependent variable since it has a largest Beta value (0.265). Therefore, the relationship between communication skill and employer expectation is the strongest, and its influence on employer expectation is the greatest. Besides, the independent variable that contribute the second highest to the variation of employer expectation is teamwork, which has a Beta value of 0.277. In addition, ethics ranks third in the contribution, with a Beta value of 0.174. Lastly, problem solving with a Beta value of 0.121 is the smallest contributor to employer expectation which represents it has least impact on dependent variable.

4.4 Conclusion

As conclusion, the collected data are summarized and analyzed by using SPSS software (Statistical Package for the Social Sciences). Besides, the data acquire from questionnaires are analyze through three analysis. The questionnaires contain inferential analysis, reliability analysis and descriptive analysis. The strength of the relationship between dependent and independent variables are determine through Pearson Correlation Coefficient Analysis. Meanwhile, the Multiple Regression Analysis are used to estimate the relationship between the dependent and independent variables. Thus, the dependent variable (employer expectation) and the independent variables (soft skills) exist a significant relationship. Chapter 5 will conduct further discussion and conclusion on the entire research.

CHAPTER 5: DISCUSSION, CONCLUSION AND IMPLICATIONS

5.0 Introduction

Discussion and conclusion of the whole research are discussed in Chapter 5. First and foremost, the central tendencies measurement, inferential analysis, and statistical analysis of respondents' demographic profile will be discussed. Apart from that, the results of major findings on all the hypothesis will also include in this chapter. Last but not least, the limitation, theoretical implication of study, and recommendation will discuss in the last part to assist future research.

5.1 Summary of Statistical Analysis

5.1.1 Respondents' Demographic Profile

The participation of respondents in this research was 110 respondents while female respondents is the majority gender took part in this research. The total contribution of female respondents accounts for 57.3% including 63 respondents. Meanwhile, there are 47 male respondents, accounting for 42.7%

of the total respondents. Our research mainly focus on the employers of the registered accounting firms in Malaysia.

Besides that, the respondents mainly come from the 31 to 40 age group, with 47 respondents, accounting for 37.3%. This was followed by 33 respondents aged 41 to 50, which contribute 30%. Furthermore, the group of age 21 to 30 years old has a contribution from 26 respondents (23.6%). Nevertheless, the group of age 51 years old and above have the least respondents with contribution of 10 respondents (9.1%).

Apart from that, the results from chapter 4 has shown the working experience between 5 to 10 years has a total number of 53 respondents (48.2%) which is the most number of respondents as compared to other. Moreover, 31 respondents (28.2%) contributed in this research have 10 years and above of working experience. Lastly, the year of working experience that has the least number of respondents in the survey is 3 to 4 years. The number of respondents with working experience of 3 to 4 years is 26 respondents which consist of 23.6%.

Last but not least, there are 57 respondents in the survey with the position of middle management. The percentage contribute in the survey is 51.8% which is most of the respondent in the research. Follow by the top management with 28 respondent which represent 25.5%. Lastly, position of lower management has the least respondents. It has 25 respondents with the contribution of 22.7%.

5.1.2 Central Tendencies Measurement of Constructs

Table 5.1: Central Tendencies Measurement of Construct

Variables	Mean		Standard Deviation	
	Highest	Lowest	Highest	Lowest
Employer Expectation	4.2182	3.4909	1.01136	0.78455
Communication Skills	4.1909	3.6182	1.15720	0.75640
Teamwork Skills	3.8636	3.6727	1.20964	1.04467
Problem Solving Skills	4.1455	3.4455	0.70172	0.67661
Ethics	4.2091	4.0364	0.74103	0.60364

Source: Developed for the research

5.1.3 Reliability Test

The reliability test has tested five variables which are employer expectation, communication skill, teamwork skill, problem solving skill and ethic skill. According to reliability test conducted in the actual study, the Cronbach's alpha value of all variables are above 0.70. Therefore, the questionnaire that used for this study and the data results are considered as reliable. Ethics is the independent variable that has the highest Cronbach's alpha value (0.872). Other than that, problem solving skill and communication skill are ranked at the second for the same Cronbach's alpha value (0.725). Teamwork skill is the lowest compared to others with the Cronbach's alpha value of 0.707. The Cronbach's alpha value of the dependent variable (employer expectation) is 0.716. Hence, all variables are considered to have an acceptable reliability especially ethics has a good reliability.

5.1.4 Pearson Correlation Coefficient

The independent variable shown from the results of Pearson Correlation Coefficient that has the highest value is communication skill (0.468), followed by ethic skill (0.363), teamwork skill (0.342), and problem solving skill (0.320). The strength of the relationship between independent variables (ethics, teamwork skill and problem solving skill) and dependent variable (employer expectation) is small but definite because the correlation coefficient falls under the range of ±0.21 to ±0.40. Apart from that, the correlation coefficient value for communication skill are falls between the range of ±0.41 to ±0.70. A moderate positive relationship are specified between communication skill and employer expectations. The independent variables are significantly correlated with employer expectation because all p-value of variables are <0.001.

5.1.5 Multiple Linear Regression Analysis

The R-square value of the study shown in the result is 0.304. The independent variables (communication skill, teamwork skill, problem solving skill, and ethics) can explain at least 30.4% of the dependent variable (employer expectations). Therefore, 69.6% of the dependent variable is explained by other factors. Furthermore, the relationship between independent variables (problem solving skill, teamwork skill, communication skill, and ethics) and dependent variable (employer expectation) are significant since the p-value of this study (<0.001) is lesser than the alpha value of 0.05.

Multiple Linear Regression Equation: $Y= a + B_1X_1 + B_2X_2 + B_3X_3 + B_4X_4$

Y = Employer expectation

a (constant) = 0.993

X_1 = Communication

X_2 = Teamwork

X_3 = Problem solving

X_4 = Ethics

Employer expectation = 0.993 + 0.251(Communication) + 0.174 (Teamwork) + 0.130 (Problem solving) + 0.184 (Ethics)

From the above equation shows that communication skills with the highest parameter estimate of 0.251 provides the highest contribution on explaining the variation of employer expectation. Ethics with parameter estimate of 0.184 ranked the second, followed by teamwork skill (0.174), and problem solving skills (0.130).

5.2 Discussion of Major Findings

Based on the hypothesis testing, the major findings discussed in this section are the significant positive correlations between employer expectations towards accounting graduates and the independent variables including communication, teamwork, problem solving and ethics. In addition, the relative importance and contribution of the respective independent variables are indicated by multiple linear regression analysis.

Table 5.2: Summary of Hypothesis Testing Results

Hypothesis	Significant Level	Correlation Coefficient	Supported
Hypothesis 1: Communication skills and employer expectation has a significant relationship.	p-value = <0.0001	r = 0.468	H1 is supported
Hypothesis 2: Teamwork skills and employer expectation has a significant relationship.	p-value = <0.0001	r = 0.342	H2 is supported
Hypothesis 3: Problem solving skills and employer expectation has a significant relationship.	p-value = <0.001	r = 0.320	H3 is supported
Hypothesis 4: Ethics and employer expectation has a significant relationship.	p-value = <0.0001	r = 0.363	H4 is supported

Source: Developed for the research

5.2.1 Relationship between Communication Skill and Employer Expectations towards Accounting Graduates

H1: Communication skill and employer expectation has a significant relationship.

It can be seen from table 5.2 that, since the p-value of communication skill (<0.0001) is smaller than the alpha value of 0.05, communication skill is significantly correlated with employer expectations toward accounting graduates. Besides, the correlation coefficient value of 0.468 points out that there is a moderate positive correlation between communication skill and employer expectations.

This finding is supported by the study of Low, Botes, Rue, and Allen (2016), which indicated that employers were increasingly emphasizing the generic skills possessed by accounting graduates, especially communication skill. In fact, the emergence of new information technology and the complex global business environment have changed the requirements of employers that prefer graduates with communication skills (Klibi & Oussii, 2013). There is no doubt that, communication skill is a fundamental personal ability for accounting graduates to success in their career, regardless of verbal or written communication. Verbal communication skills refer to an accountant's ability to listen, negotiate, and provide colleagues and clients with feedbacks, while written communication skills include analyzing information and using qualified written language (Tempone, Kavanagh, Segal, Hancock, Howieson, & Kent, 2012). These two elements are essential for accountants to establish desirable relationships with colleagues and clients and to achieve valuable performance. Therefore, accounting graduates with communication skill are more competitive and favoured by employers.

5.2.2 Relationship between Teamwork Skill and Employer Expectation towards Accounting Graduates

H2: Teamwork skill and employer expectation has a significant relationship.

H_2 as shown in the result is accepted since the p-value (< 0.0001) is lesser than the alpha value (0.05). It shows the relationship of teamwork skill and employer expectation is significant. Furthermore, the strength of the relationship between teamwork skill and employer expectation is small but definite because it has a correlation coefficient value of 0.342 which is within the range of ±0.21 to ±0.40.

According to Maali & Al-Attar (2020), teamwork skill is very important from the viewpoint of employers towards the accounting graduates. The business executives prefer to hire employees with teamwork skill that can perform well in a team during working. Teamwork skill can not only improve the productivity of working, but also the relationship. Besides, this skill also allow individuals to cultivate the success of groups or teams in an organization (Suarta, Suwintana, Sudhana, & Hariyanti, 2017).

In addition, employers and managers are seeking employees that can cooperate and work together as a team in every working environment. This is due to teamwork among the employees can improve the level of productivity and also to achieve the organizational goals and vision effectively (Sanyal & Hisam, 2018). Furthermore, based on Manzoor et al (2011), employers are distribute more team projects are distributed by employers to employees in order to improve their knowledge and develop their teamwork skills. This finding indicates that employees are able to produce more desirable outputs when they

work in a team as compared to work individually. Moreover, according to Ibrahim, Abdul Rahman & Johar (2019), an organization will result in a positive impact when the employees equipped with a good practice of teamwork. Therefore, teamwork is a very important skill for employees to perform better when working in an organization.

5.2.3 Relationship between Problem Solving Skill and Employer Expectation towards Accounting Graduates

H3: Problem solving skill and employer expectation has a significant relationship.

Since the p-value (< 0.0001) shown in Table 5.2 is lesser compared to the alpha value (0.05), the relationship between employer expectation and problem solving skill is significant. In addition, the value of +0.320 which falls under the coefficient ranges of ±0.21 to ±0.40 shows a small but definite relationship between the two variables.

According to Kavanagh (2008), critical skills that graduates required for success in today's accounting profession is problem solving skill. This research indicates problem solving skill is an important for graduate who enter into workplace to meet employer expectation. Towers-Clark (2016) also said that accounting graduates need problem solving skill, which employers will look for in the interview process. This is because problem solving skill is useful in recognizing problems, thus the graduates who have this soft skills will be able to solve the problems.

Besides, the capability of an individual that uses knowledge, previously learned skills and understanding to meet the needs of diverse and unusual circumstances are consider problem solving skill. An individual who has problem solving skill is able to manage and identify difficulties or conflicts that cause problematic situations (Dostal, 2015). Therefore, problem solving skill is an essential soft skill that expected by employers to ensure that employees will work efficiently and to prevent company disputes (Ong, 2013).

5.2.4 Relationship between Ethics and Employer Expectations towards Accounting Graduates

H4: Ethics and employer expectation has a significant relationship.

H_4 result shown in Table 5.2 is accepted because the p-value (<0.0001) is lesser compared to the alpha value of 0.05, which indicates a significant relationship between ethics and employer expectation towards accounting graduates. In addition, the correlation coefficient value is positive 0.363 which place on the coefficient range from ±0.21 to ±0.40. This identifies that the strength of Hypothesis 4 is small, but ethics still has a definite relationship with employer expectations.

Base on the study done by Singh et al. (2013), ethics and employer expectation have a positive significant relationship. The research has shown that employers have determined that professional ethics is an important soft skill required for employment (Singh et al., 2013). However, employers expect their employees to have integrity and ethical behavior because when the company ethical values

are stronger, their company can become more effective and employees will be more satisfied in the workplace. According to Palomino and Canas (2011), the role modelling of top management has a positive significant relationship on the ethical behavior of employees, but is not affected by judgment.

Furthermore, another research done by Aryanti and Adhariani (2019) also explained that work ethics is significant for accounting graduates when working in a company, and employers will prefer work ethics in order to work in harmony with the prevailing norms. The corporate code of ethics can increase employee commitment in an organization based on the pride they have in the integrity of their organization culture (Kathelyn et al., 2019). Other than that, employers want accounting graduates to be ethical due to the increased society expectations for accountants to possess high ethical values in a company (Yanık et al., 2013). In addition, ethical behavior also is the main factor in establishing trust among investors, ensuring sustainable development and building trust in the economy, and it is also a way to achieve high ethical standards. Therefore, the ethics education of accounting students should be strengthened, because this is important for the future work of accounting graduates.

5.3 Implication of the study

5.3.1 Managerial Implication

Research done has shown the results show that communication skill, teamwork skill, problem solving skill, and ethics towards Malaysian accounting graduates have significant relationship with employer expectation.

5.3.1.1 Communication Skill

The relationship between employer expectation and communication skill is significantly. According to Ghani, Rappa, and Gunardi (2018), employers emphasized that good communication skills for accounting graduates are important. However, there are basically three ways of communication, which have includes public communication, interpersonal communication, and communication in a group. Communication skills are significant for accounting graduates because they need through communication to understand how to prioritize all aspects of accounting professional communication skill, including across different professional fields (Siriwardane & Durden, 2013). In addition, when an employee lack of communication skills in the workplace, it can cause he or she to have misunderstanding of information with the employer. Therefore, good communication skill can help accountant graduates to obtain stable employment after graduation, which is the main factor of employability, and they can also achieve success in their career growth.

Base on the investigation done by Sithole (2015), accounting employers required employees have communication skill and basic writing skill, it is one of the most important soft skills. According to Iksan et al. (2012) explained that university graduates who wanted to be ready for their careers, should take the opportunity to participate in any activities to improve their communication skill in complete aspect, so they can succeed in their chosen profession. Thus, communication skill should be emphasized for accounting graduates to obtain the full expectations of employers.

5.3.1.2 Teamwork Skill

A positive relationship has been pointed out from the research between teamwork skill and employer expectation. Accountants' ability to work effectively in teams is critical to improve their work efficiency, optimize resource utilization and achieve satisfactory performance results (Paguio & Jackling, 2016). However, there is a gap between the importance employers place on teamwork skill and the degree to which accounting graduates display at the workplace.

In order for accounting graduates to be aware and understand that teamwork skill is a critical soft skill which expected and required by employers, this research emphasizes the importance of teamwork skill for career success, and uses data analysis to affirm the positive correlation between teamwork skill and employer expectations. As a result, this research encourages accounting graduates to actively improve their ability to work collaboratively with others, thereby meeting employers' expectations and enhancing their employability. In addition, this study also reminds the accounting curriculum design should pay

attention to the learning of teamwork skills to deal with the changing market requirements and complex business environment. Therefore, universities are able to deliver qualified accounting graduates who are ready for work to the market.

5.3.1.3 Problem Solving Skill

The relationship between problem solving skill and employer expectations towards accounting graduates are sufficiently significant. Problem solving is known as the cognitive-affective-behavioural process that a person is able to cope, recognize, observe or innovate when facing some problems or challenges (Erozkan, 2013). Besides that, problem solving also consists of the ability of an individual to evaluate, organize, plan, summaries, adopt and take actions. Furthermore, according to Abazov (2016), the ability to decide the nature of problems and also deconstruct the problem in order to conquer the challenges is consider as problem solving skill.

According to Ong (2013), those employees who have problem solving skill are capable of finding the issues and making the correct decisions to accomplish the vision and mission of the organisation. Problem solving skill is important due to it can ensure the organizations that run operations smoothly and also avoid all the conflicts during the work process. In addition, a person who has problem solving skill is able to obtain knowledge, skills, and understand how to fulfil the demands in an unconversant of situations (Carson, 2007). Furthermore, based on Low, Botes, Dela Rue & Allen (2016), today's accountants must be proficient not just in technical skills, but also in various

soft skills such as problem solving skill. Therefore, accounting employers' are more focus on the soft skills including problem solving skill.

5.3.1.4 Ethics

The relationship between ethics and employer expectations towards accounting graduates are sufficiently significant. According to Todorovic (2018), ethics may be described as a set of generally accepted moral standards and values that served as guidelines for accountants to ensure comparative financial reporting quality. The main ethical standards include integrity, objectivity, and confidentiality are required for professional accountants. This ethical principles are important for professional accountants to carry out their work. According to Lim et al (2016), employer are more expecting toward accounting graduates that have this ethical principles compared to the personal qualities.

For ethics, employers can give training to accounting graduates so that they are able to follow ethical practices when dealing with conflicts of interest (Low et al., 2008). The integration of ethical awareness into accountants' employability soft skills will minimize the risk of financial malpractice which will have long-term benefits for the national economy (Guillermina et al., 2016). Besides, ethical behaviour is also the key factor in building trust among investors, ensuring sustainable development and building economic confidence. Thus, employer will more expecting toward accounting graduates who have more understanding of dealing with ethical issues (Graham, 2012).

5.3.2 Theoretical Implication

Different elements (CS, TW, PS, and ES) has been analysed and justified in this research through the job matching theory. From previous research, job matching theory is the matching process between employees seeking for employments and employers with the job vacancies in the labour market to obtain positive and long-term benefits (Hamid & Hazilah, 2014). Employees with communication skill are able to gain good impression from the employers. This is because communication skill plays an important role for an accountant to explain and deliver information toward customers or among the colleagues. Communication skill is considered as one of the key areas for an accounting profession. Besides that, employees with communication skill are able to perform job more effectively and help company to successfully establish and publicize company goals. Hence, employees adapt with communication skill achieve the job matching theory due to employees seek for employment matches the requirement of employers with the job vacancies. This brings a positive and long term benefit for both sides.

Other than that, job matching is a method for improving work productivity and job satisfaction. Therefore, any soft skills that able to benefit the employees in seeking for employment are considered as bonus for the individual among other job seekers. Teamwork as an indispensable part of the company, employers of the accounting firm are more preferable on employees with teamwork skill in order to provide quality performance. A company with employees without teamwork skill might cause inefficient working process and dissatisfied performance, because an individual without teamwork skill might also lead to other problems such as lack of communication, close-minded decision making, and furthermore. Hence, managers of accounting firms are more preferable on

seeking for employees that equip with teamwork skill in order to bring positive and long term benefits towards the company.

Besides that, job matching theory also known as the matching of job scope with the skills possessed by employees. Problem solving skill is considered as an important soft skill to be equipped by an accountant. This is because an accountant might face several conflicts on their job scope such as customer satisfaction, company requirement, accounting regulations, issue occur in the financial report and furthermore. Hence, one of the soft skill that able to fill the gap between the expectations and requirements of accounting firms' employers is problem solving skill. Therefore, the relationship of problem solving skill and employers' expectation shows a significant relationship.

Last but not least, ethics is considered as a difficult soft skills to be adapted by individual nowadays. According to Schooley (2017), graduates nowadays are poor in working ethics, thus employers are seeking for employees with this soft skill. An accountant might face situations that require deep consideration of ethics in their daily routines. Moreover, the responsibilities of an accountant include making sure that the financial reports are accurate and avoiding any conflicts or legal dilemmas. Hence, this shows the importance of ethics in the accounting firms. Therefore, employees with ethics are able to bring long term benefits and lack issues occur for the accounting firms. This leads to the increased expectation of the employers of accounting firm to seek for employees with ethics. In short, job matching theory is able to link the relationship between the expectation of employers and job seekers in order to produce a positive relationship between both sides.

5.4 Limitation of Study

A significant relationship has been point out in our research between the independent variables such as communication skill, problem solving skill, teamwork skill, and ethics with employer expectation towards Malaysian accounting graduates. However, we were confronted with certain limitations when conduct this research, and all of the limitations have affect the reliability and accuracy of our research project results.

One of the limitations in our research is narrow sample size on collecting questionnaire data. The sampling location that has been chosen is Wilayah Persekutuan KL because it is the largest state of accounting firms in Malaysia as compared to other states. However, this is a limitation of this research because narrow sample size might cause the results of data collected to be not accuracy. The result might be affected as the sample size increase or decrease, this specified setting will cause the results of research to be not accurately for representing the whole population of employers in Malaysia accounting firms. Therefore, the scope of the research topic can be extended to the whole of Malaysia for receiving more detail and accurate information from different states.

Furthermore, another limitation of the study is we cannot make sure that the participants of the questionnaire is our target respondent. During the stage of distributing questionnaire, the government has announce the plan of Movement Control Order (MCO) due to the pandemic of COVID-19. Therefore, the only way to continue the survey without delay is through e-mail. As we distributed the questionnaire through e-mail, we could not ensure the person who filled up the questionnaire is the employer of the company as well as the position in the company. In addition, we also did not have a detail information that can confirm the identity of participants. Therefore, the data that we collected from the questionnaire may have the possibility of not reflecting the views of employer and this might affect the accuracy of the results.

Lastly, based on the SPSS software result, R square value is 0.304 which identified that the independent variables of communication, teamwork, problem solving, and ethics can explain 30.4% of the variation in dependent variable (employer expectation). However, there are still 69.6% additional independent variables are not explain in this research, this means there are still other independent variables that are able to use on describing the employer expectation and not been tested in this study. Therefore, there are variables that might cause an effect on the accuracy of the result.

5.5 Recommendation of Study

The recommendation for overcoming the limitation of narrow sample size on questionnaire data collecting is to increase the sample size from Wilayah Persekutuan KL to every state of Malaysia in order to increase the accuracy of results. Future researchers can choose several well-known approve accounting firms from each states for distributing questionnaire. Therefore, researcher able to receive data from different states and save time also cost for choosing several well-known approve accounting firms.

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 communication skill, teamwork skill, problem solving skill, and ethics. 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.

5.6 Conclusion

We have summarized the descriptive and inferential analysis in chapter 5. Employer 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 ethics, teamwork skills, communication skills, and problem solving skills.

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Appendix A

Letter of Permission to Conduct Survey

UNIVERSITI TUNKU ABDUL RAHMAN
Wholly Owned by UTAR Education Foundation (Company No. 578227-M)

28th May 2020

To Whom It May Concern

Dear Sir/Madam,

Permission to Conduct Survey

This is to confirm that the following students are currently pursuing their *Bachelor of Business Administration (Hons)* program at the Faculty of Business and Finance, Universiti Tunku Abdul Rahman (UTAR) Perak Campus.

I would be most grateful if you could assist them by allowing them to conduct their research at your institution. All information collected will be kept confidential and used only for academic purposes.

The students are as follows:

Name of Student	Student ID
Sabrina Chew Hui Xin	16ABB02176
Ye, Simin	17ABB06323
Tan Sze Ying	16ABB03216
Yeoh Jian Sian	17ABB06404
Ooi Wan Cing	17ABB06306

If you need further verification, please do not hesitate to contact me.

Thank you.

Yours sincerely,

TeeCW

Mr Tee Chee Wee
Head of Department,
Faculty of Business and Finance
Email: teecw@utar.edu.my

Haryani

Cik Norharyani Binti Adrus
Supervisor,
Faculty of Business and Finance
Email: norharyani@utar.edu.my

Kampar Campus : Jalan Universiti, Bandar Barat, 31900 Kampar, Perak Darul Ridzuan, Malaysia
Tel: (605) 468 8888 Fax: (605) 466 1313
Sungai Long Campus : Jalan Sungai Long, Bandar Sungai Long, Cheras, 43000 Kajang, Selangor Darul Ehsan, Malaysia
Tel: (603) 9086 0288 Fax: (603) 9019 8868
Website: www.utar.edu.my

Appendix B

Questionnaire

UNIVERSITI TUNKU ABDUL RAHMAN
Faculty of Business and Finance

Topic: Employer Expectations toward Accounting Graduates' Soft Skills in Malaysia

Dear respondents,

We are students from Bachelor of Business Administration (HONS) from Universiti Tunku Abdul Rahman (UTAR). The purpose of this research is to determine the employer expectations toward accounting graduates' soft skills in Malaysia. This research able to help accounting graduates to understand and notice the expectation of employers in the labour market of accounting firms.

There are THREE (3) sections in this questionnaire. Section A will include the general demographic profile of respondents. Section B and C cover all the variables in this research. Please read the instruction carefully before answering the questions. Please answer ALL questions in ALL sections. Completion of this questionnaire only require approximately 5 to 10 minutes.

The information collected from you will be kept strictly private and confidential. All response and findings will be used solely for academic purpose.

Your assistance in completing this questionnaire is very much appreciated. Thank you for your participation. If you have any question regarding to this questionnaire, you may contact us at 016-6507532.

Name	ID	Email
Ooi Wan Cing	17ABB06306	windycing97@gmail.com
Sabrina Chew Hui Xin	16ABB02176	chew98.huixin128@gmail.com
Tan Sze Ying	16ABB03216	tsy_1102@hotmail.com
Yeoh Jian Sian	17ABB06404	jsianyeoh@gmail.com
Ye Simin	17ABB06404	yezi.min1997@gmail.com

Section A: Demographic Profile

Please place a tick "/" for each of the following:

1. Gender:
    - Male
    - Female

2. Age:
    - 20 years old and below
    - 21 to 30 years old
    - 31 to 40 years old
    - 41 to 50 years old
    - 51 years old and above

3. Working experience
    - 1-2 years
    - 3-4 years
    - 5-10 years
    - 10 years and above

4. Position in the company
    - Top management
    - Middle management
    - Lower management

Section B: Dependent Variables

Employer Expectation

Based on your experience, please circle the most appropriate option that best indicate your agreement level about the following statements.

Level of agreement:

1- **Strongly disagree**
2- **Disagree**
3- **Neutral**
4- **Agree**
5- **Strongly agree**

No.	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	Employer are satisfied that accounting graduates are presenting with required soft skills for the profession.					
2	Soft skills play a pivotal role in success and promotional opportunities in the accounting area.					
3	Accounting graduates with soft skills have better employability skills.					
4	Current accounting graduates meet employer expectation towards soft skills.					
5	Universities need to strategize ways on improving the accounting students' soft skills					

Section C: Independent Variables

Communication Skills

Based on your experience, please circle the most appropriate option that best indicate your agreement level about the following statements.

Level of agreement:

1- **Strongly disagree**
2- **Disagree**
3- **Neutral**
4- **Agree**
5- **Strongly agree**

No.	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	Accounting graduates with good communication skills are able to convey information so that it is well received and understood by others.					
2	Ability to interpret information from supervisors is very important and necessary to an accounting employees.					
3	Expressing own ideas and opinions verbally is essential for accounting employees.					
4	Participating in conversations, discussions, and group meetings is not considered necessary for accounting employees.					
5	It is an important ability for accounting employees to ask questions as well as listen openly to others.					

Teamwork Skills

Based on your experience, please circle the most appropriate option that best indicate your agreement level about the following statements.

Level of agreement:

1- **Strongly disagree**
2- **Disagree**
3- **Neutral**
4- **Agree**
5- **Strongly agree**

No.	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	Teamwork skills able accounting graduates to participate actively and able to cooperate with others.					
2	Teamwork skills increase accountants' commitment towards organizations.					
3	Teamwork skills able to create a positive job attitude of accounting employees.					
4	Share knowledge and skills with team members for an accounting employee is not expected by employers.					
5	Learning how to work with other people in teams is not necessary for accounting employee.					

Problem Solving Skills

Based on your experience, please circle the most appropriate option that best indicate your agreement level about the following statements.

Level of agreement:

1- **Strongly disagree**
2- **Disagree**
3- **Neutral**
4- **Agree**
5- **Strongly agree**

No.	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	It is the responsibility of accounting employees to recognize alternate ways in achieving goals and to deal with uncertainty.					
2	Problem solving skills provide accounting employees the ability in researching and selecting relevant information to solve a problem					
3	Accounting employees solve problems based on personal knowledge and process stated, without the need to generate new ideas.					
4	Problem solving skills provide an accounting employees the ability to resolve an unfamiliar situations.					
5	Problem solving skills enable accounting employees to make appropriate and timely decision in sensitive and complex situation.					
6	When suddenly asked to consider a new project, accounting employees are able to take an independent and innovative look at most situations with problem solving skills.					

Ethics

Based on your experience, please circle the most appropriate option that best indicate your agreement level about the following statements.

Level of agreement:

1- Strongly disagree

2- Disagree

3- Neutral

4- Agree

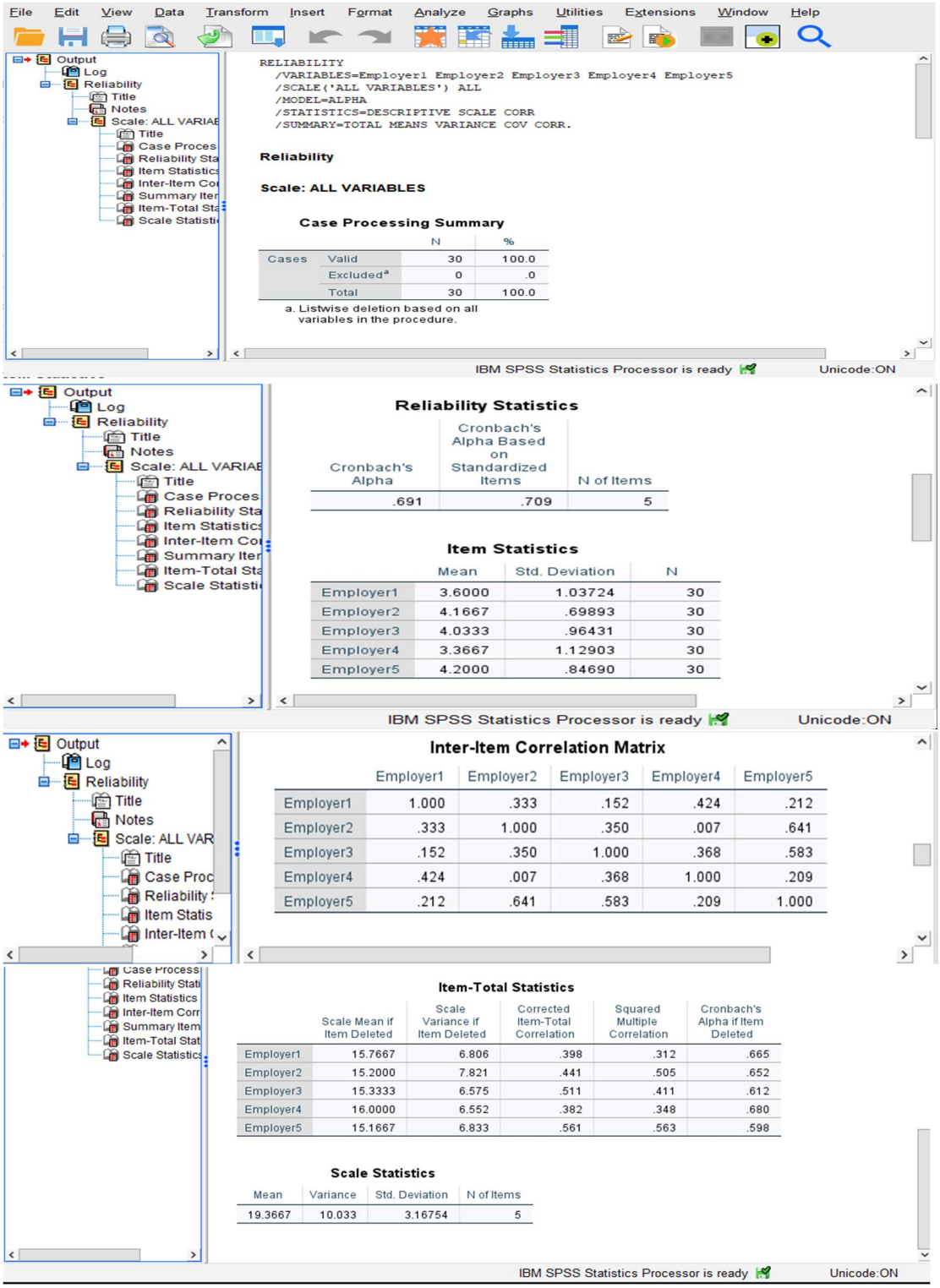
5- Strongly agree

No.	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	Ethics is a necessary subject for accounting education in universities.					
2	Professional accountants should comply with the principles of the Code of Ethics when conducting accounting.					
3	Ethic helps accountants build up inner strengths and personal fortitude to make the right and ethical decision.					
4	Accounting profession that abide ethical standards able to resolve conflict of interest.					
5	Accountancy professional ethical codes have influence towards the conduct of professional practice.					

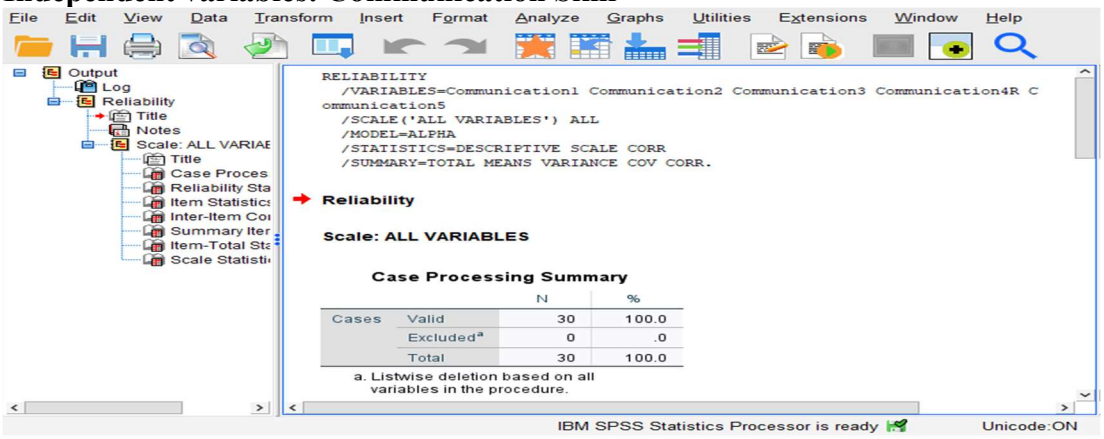
Appendix C

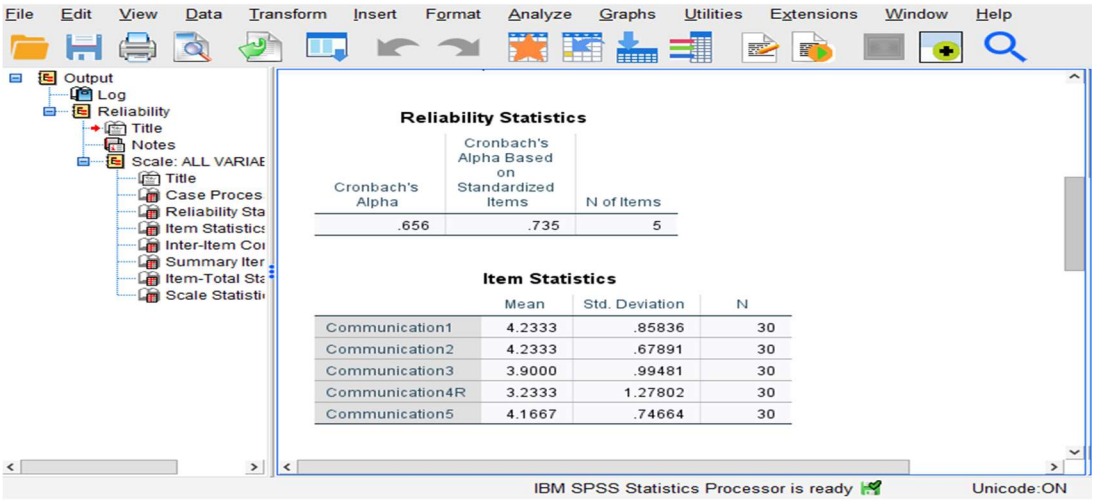
Pilot Test Reliability Test

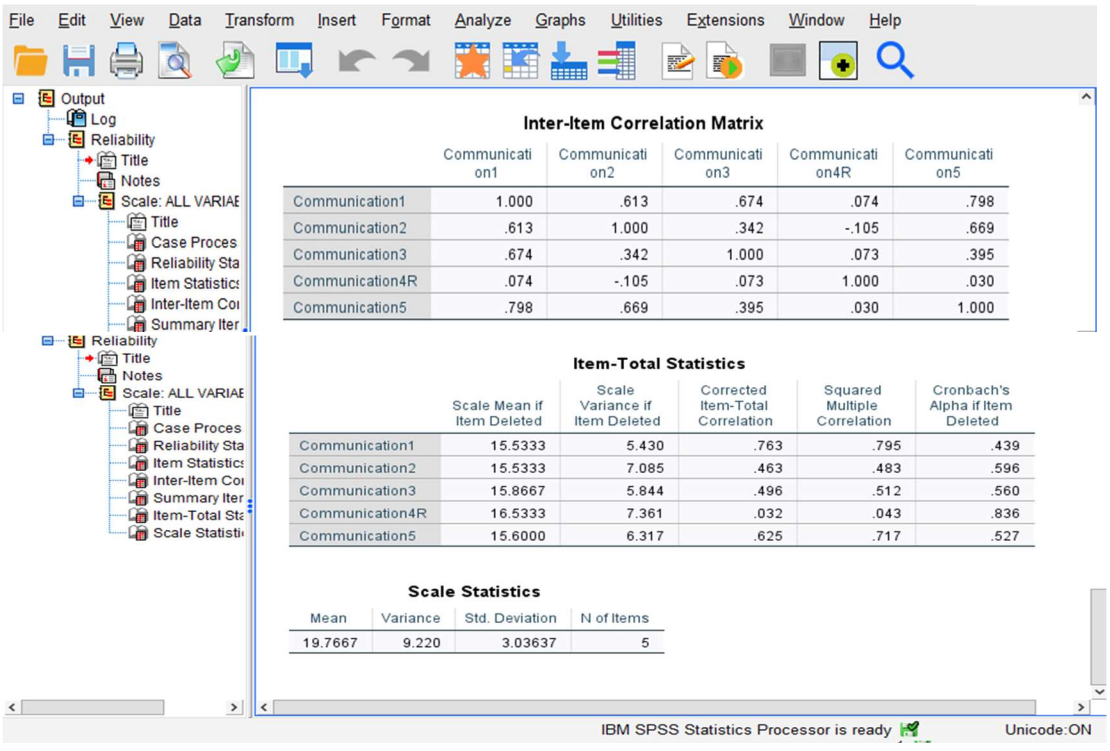
Dependent variable: Employer expectation



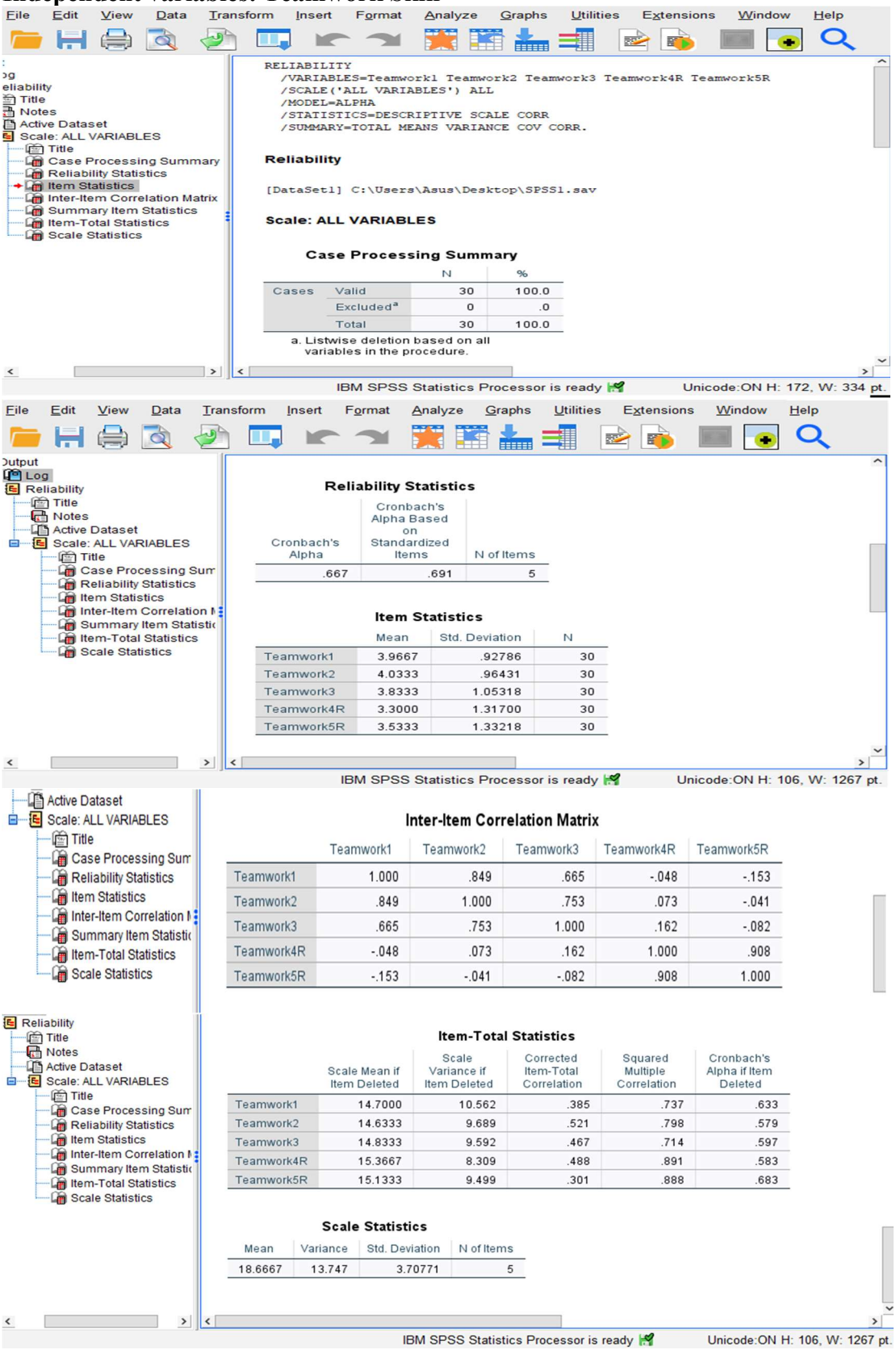
Independent variables: Communication Skill







Independent variables: Teamwork Skill



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```
RELIABILITY
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  /STATISTICS=DESCRIPTIVE SCALE CORR
  /SUMMARY=TOTAL MEANS VARIANCE COV CORR.
```

Reliability

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Scale: ALL VARIABLES

Case Processing Summary

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

a. Listwise deletion based on all variables in the procedure.

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Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.667	.691	5

Item Statistics

	Mean	Std. Deviation	N
Teamwork1	3.9667	.92786	30
Teamwork2	4.0333	.96431	30
Teamwork3	3.8333	1.05318	30
Teamwork4R	3.3000	1.31700	30
Teamwork5R	3.5333	1.33218	30

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Inter-Item Correlation Matrix

	Teamwork1	Teamwork2	Teamwork3	Teamwork4R	Teamwork5R
Teamwork1	1.000	.849	.665	-.048	-.153
Teamwork2	.849	1.000	.753	.073	-.041
Teamwork3	.665	.753	1.000	.162	-.082
Teamwork4R	-.048	.073	.162	1.000	.908
Teamwork5R	-.153	-.041	-.082	.908	1.000

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Teamwork1	14.7000	10.562	.385	.737	.633
Teamwork2	14.6333	9.689	.521	.798	.579
Teamwork3	14.8333	9.592	.467	.714	.597
Teamwork4R	15.3667	8.309	.488	.891	.583
Teamwork5R	15.1333	9.499	.301	.888	.683

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
18.6667	13.747	3.70771	5

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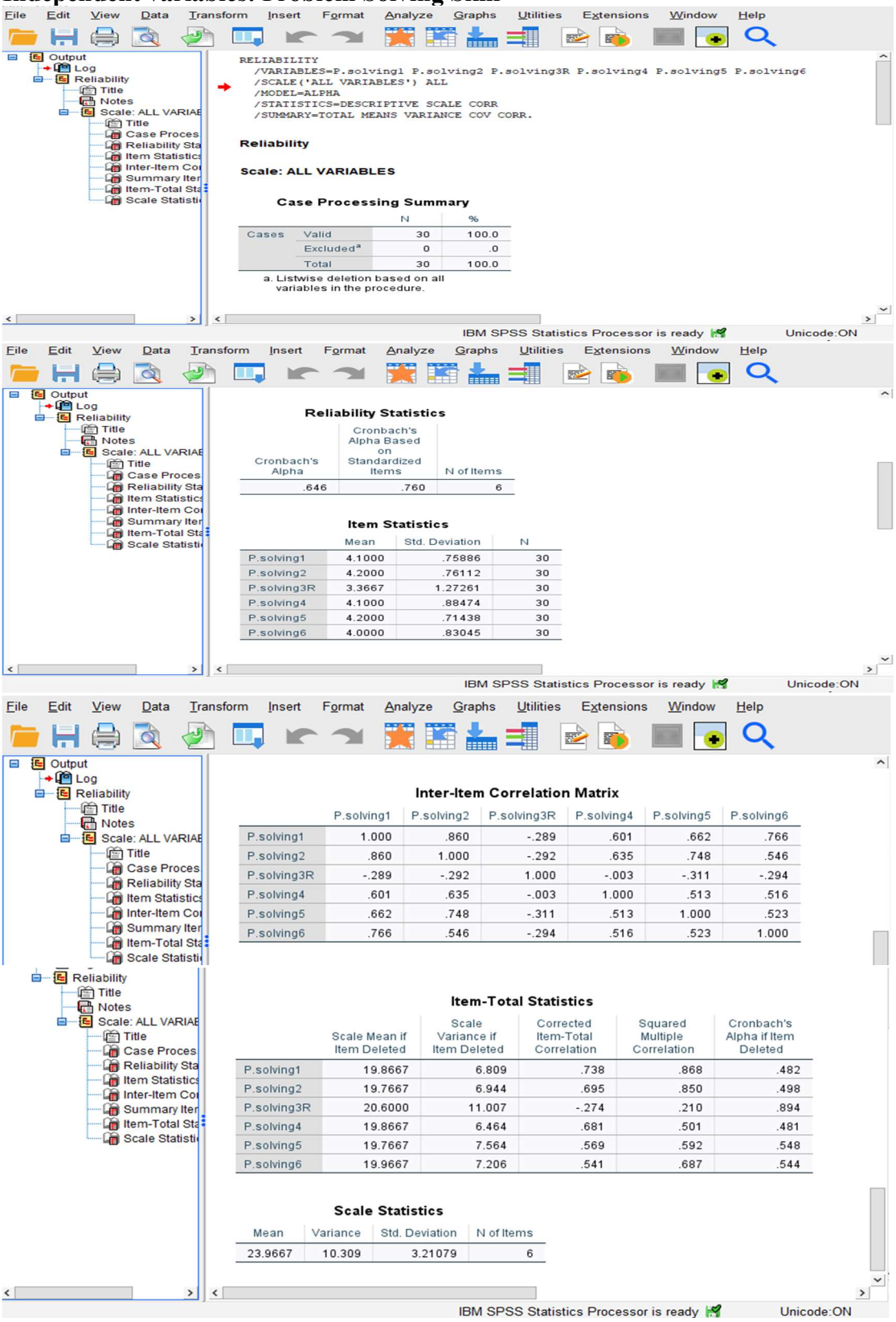
Independent variables: Problem Solving Skill



```
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  /SCALE('ALL VARIABLES') ALL
  /MODEL=ALPHA
  /STATISTICS=DESCRIPTIVE SCALE CORR
  /SUMMARY=TOTAL MEANS VARIANCE COV CORR.
```

Reliability

Scale: ALL VARIABLES

Case Processing Summary

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

a. Listwise deletion based on all variables in the procedure.

IBM SPSS Statistics Processor is ready Unicode:ON

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.646	.760	6

Item Statistics

	Mean	Std. Deviation	N
P.solving1	4.1000	.75886	30
P.solving2	4.2000	.76112	30
P.solving3R	3.3667	1.27261	30
P.solving4	4.1000	.88474	30
P.solving5	4.2000	.71438	30
P.solving6	4.0000	.83045	30

IBM SPSS Statistics Processor is ready Unicode:ON

Inter-Item Correlation Matrix

	P.solving1	P.solving2	P.solving3R	P.solving4	P.solving5	P.solving6
P.solving1	1.000	.860	-.289	.601	.662	.766
P.solving2	.860	1.000	-.292	.635	.748	.546
P.solving3R	-.289	-.292	1.000	-.003	-.311	-.294
P.solving4	.601	.635	-.003	1.000	.513	.516
P.solving5	.662	.748	-.311	.513	1.000	.523
P.solving6	.766	.546	-.294	.516	.523	1.000

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
P.solving1	19.8667	6.809	.738	.868	.482
P.solving2	19.7667	6.944	.695	.850	.498
P.solving3R	20.6000	11.007	-.274	.210	.894
P.solving4	19.8667	6.464	.681	.501	.481
P.solving5	19.7667	7.564	.569	.592	.548
P.solving6	19.9667	7.206	.541	.687	.544

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
23.9667	10.309	3.21079	6

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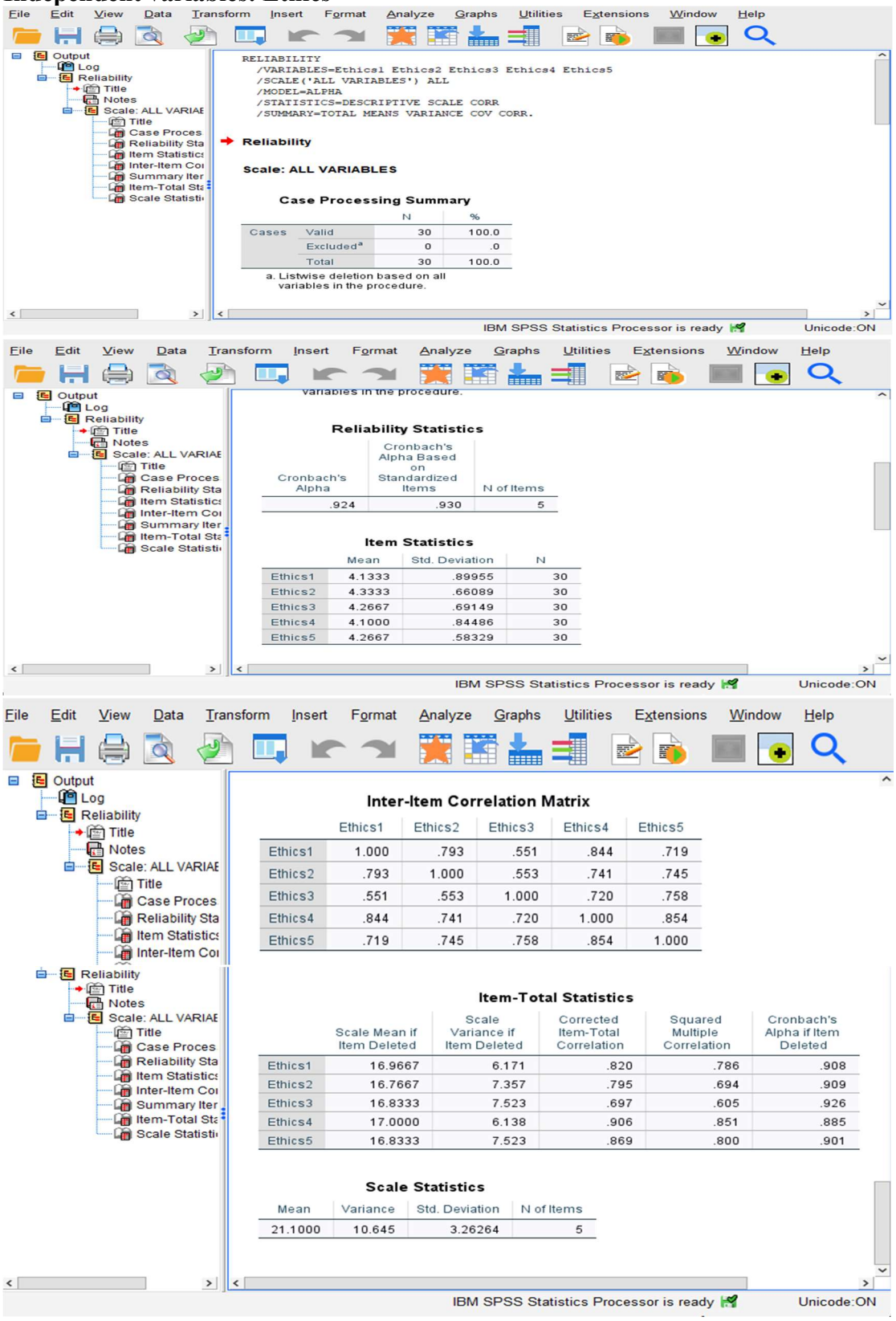
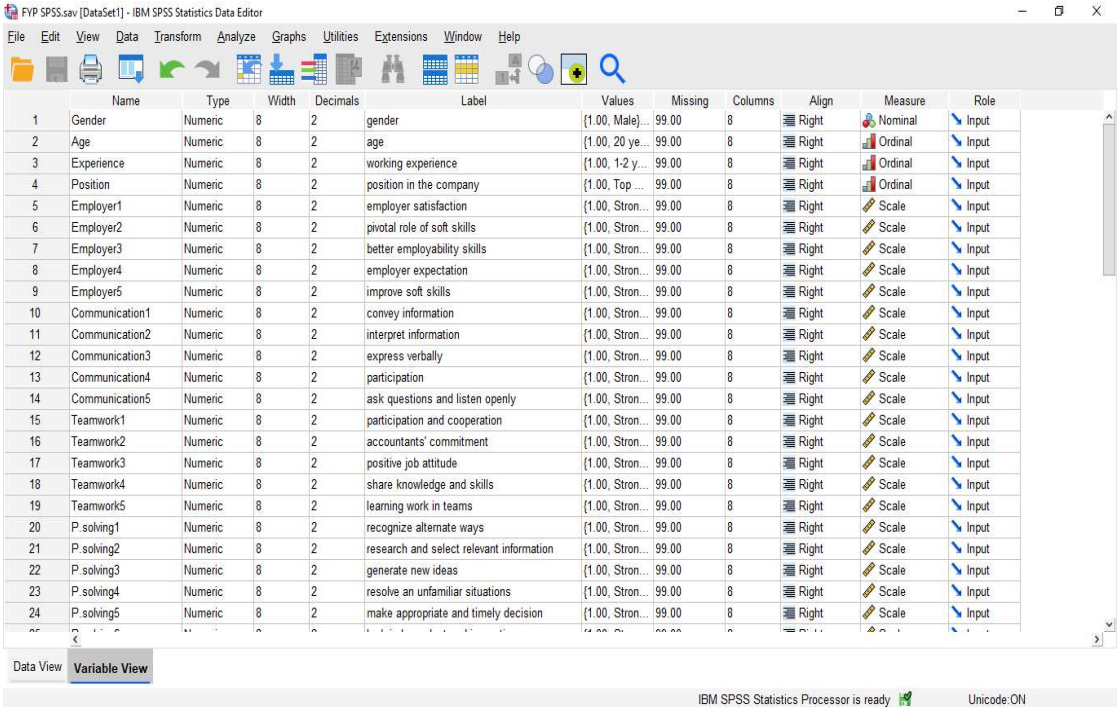
Independent variables: Ethics



Appendix D

Full Study (Variable View and Data View)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2	Age	Numeric	8	2	age	{1.00, 20 ye...	99.00	8	Right	Ordinal	Input
3	Experience	Numeric	8	2	working experience	{1.00, 1-2 y...	99.00	8	Right	Ordinal	Input
4	Position	Numeric	8	2	position in the company	{1.00, Top ...	99.00	8	Right	Ordinal	Input
5	Employer1	Numeric	8	2	employer satisfaction	{1.00, Stron...	99.00	8	Right	Scale	Input
6	Employer2	Numeric	8	2	pivotal role of soft skills	{1.00, Stron...	99.00	8	Right	Scale	Input
7	Employer3	Numeric	8	2	better employability skills	{1.00, Stron...	99.00	8	Right	Scale	Input
8	Employer4	Numeric	8	2	employer expectation	{1.00, Stron...	99.00	8	Right	Scale	Input
9	Employer5	Numeric	8	2	improve soft skills	{1.00, Stron...	99.00	8	Right	Scale	Input
10	Communication1	Numeric	8	2	convey information	{1.00, Stron...	99.00	8	Right	Scale	Input
11	Communication2	Numeric	8	2	interpret information	{1.00, Stron...	99.00	8	Right	Scale	Input
12	Communication3	Numeric	8	2	express verbally	{1.00, Stron...	99.00	8	Right	Scale	Input
13	Communication4	Numeric	8	2	participation	{1.00, Stron...	99.00	8	Right	Scale	Input
14	Communication5	Numeric	8	2	ask questions and listen openly	{1.00, Stron...	99.00	8	Right	Scale	Input
15	Teamwork1	Numeric	8	2	participation and cooperation	{1.00, Stron...	99.00	8	Right	Scale	Input
16	Teamwork2	Numeric	8	2	accountants' commitment	{1.00, Stron...	99.00	8	Right	Scale	Input
17	Teamwork3	Numeric	8	2	positive job attitude	{1.00, Stron...	99.00	8	Right	Scale	Input
18	Teamwork4	Numeric	8	2	share knowledge and skills	{1.00, Stron...	99.00	8	Right	Scale	Input
19	Teamwork5	Numeric	8	2	learning work in teams	{1.00, Stron...	99.00	8	Right	Scale	Input
20	P.solving1	Numeric	8	2	recognize alternate ways	{1.00, Stron...	99.00	8	Right	Scale	Input
21	P.solving2	Numeric	8	2	research and select relevant information	{1.00, Stron...	99.00	8	Right	Scale	Input
22	P.solving3	Numeric	8	2	generate new ideas	{1.00, Stron...	99.00	8	Right	Scale	Input
23	P.solving4	Numeric	8	2	resolve an unfamiliar situations	{1.00, Stron...	99.00	8	Right	Scale	Input
24	P.solving5	Numeric	8	2	make appropriate and timely decision	{1.00, Stron...	99.00	8	Right	Scale	Input

Data View Variable View

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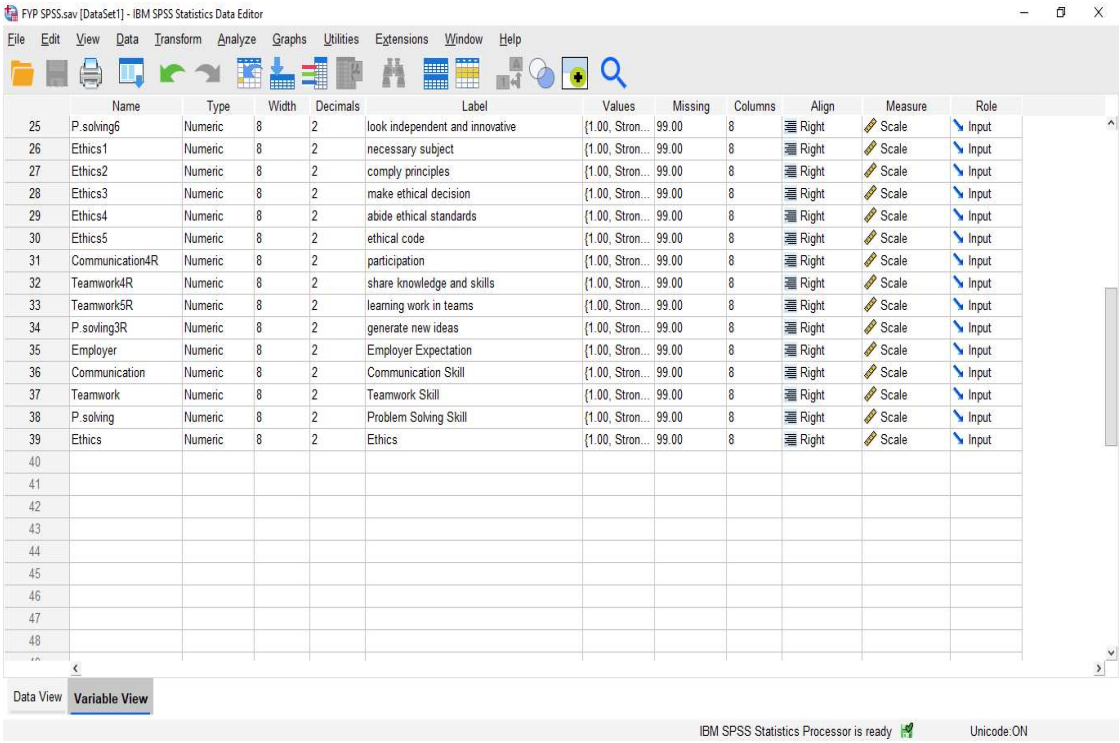
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27	Ethics2	Numeric	8	2	comply principles	{1.00, Stron...	99.00	8	Right	Scale	Input
28	Ethics3	Numeric	8	2	make ethical decision	{1.00, Stron...	99.00	8	Right	Scale	Input
29	Ethics4	Numeric	8	2	abide ethical standards	{1.00, Stron...	99.00	8	Right	Scale	Input
30	Ethics5	Numeric	8	2	ethical code	{1.00, Stron...	99.00	8	Right	Scale	Input
31	Communication4R	Numeric	8	2	participation	{1.00, Stron...	99.00	8	Right	Scale	Input
32	Teamwork4R	Numeric	8	2	share knowledge and skills	{1.00, Stron...	99.00	8	Right	Scale	Input
33	Teamwork5R	Numeric	8	2	learning work in teams	{1.00, Stron...	99.00	8	Right	Scale	Input
34	P.solving3R	Numeric	8	2	generate new ideas	{1.00, Stron...	99.00	8	Right	Scale	Input
35	Employer	Numeric	8	2	Employer Expectation	{1.00, Stron...	99.00	8	Right	Scale	Input
36	Communication	Numeric	8	2	Communication Skill	{1.00, Stron...	99.00	8	Right	Scale	Input
37	Teamwork	Numeric	8	2	Teamwork Skill	{1.00, Stron...	99.00	8	Right	Scale	Input
38	P.solving	Numeric	8	2	Problem Solving Skill	{1.00, Stron...	99.00	8	Right	Scale	Input
39	Ethics	Numeric	8	2	Ethics	{1.00, Stron...	99.00	8	Right	Scale	Input
40											
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48											

Data View Variable View

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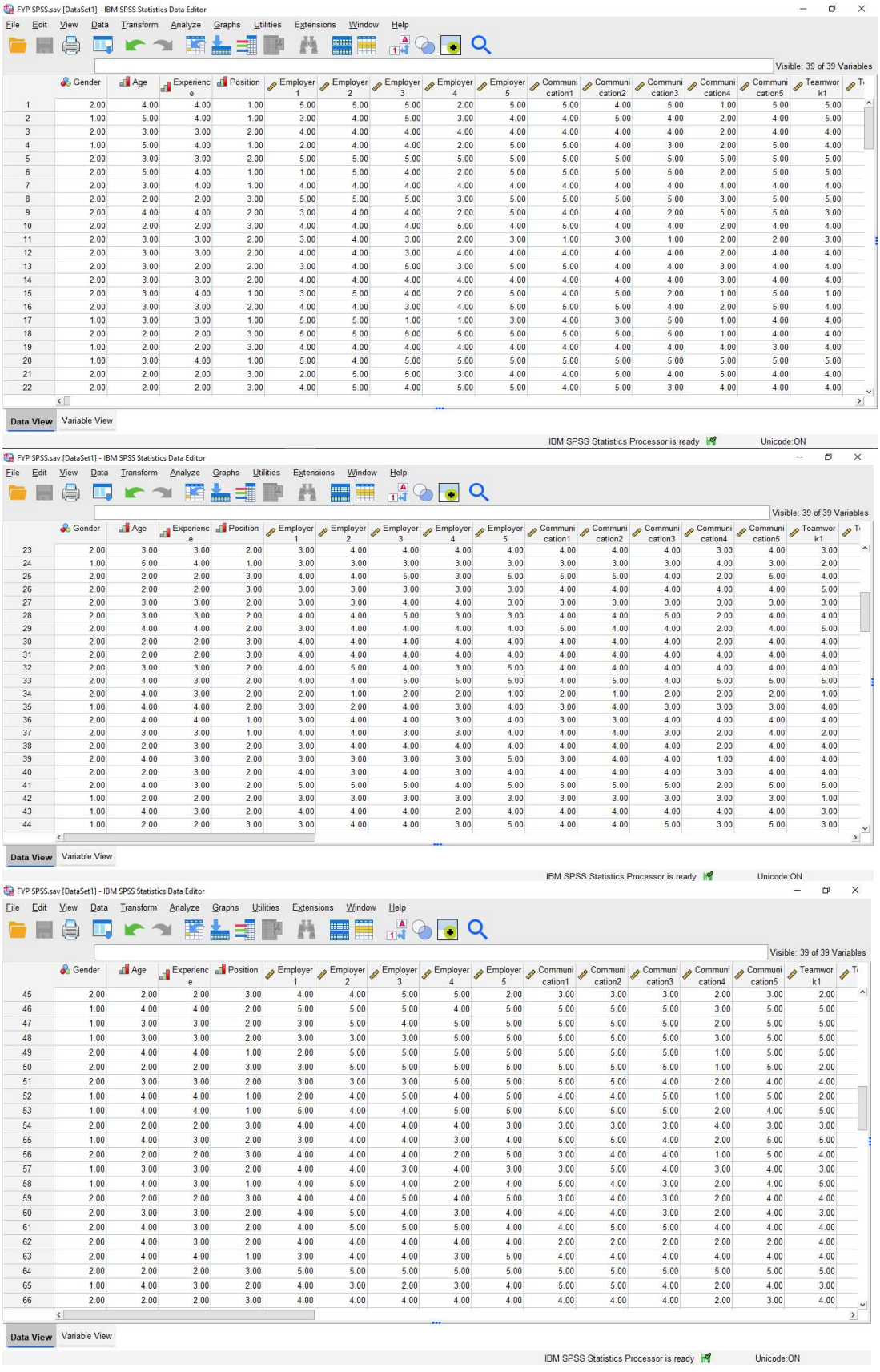
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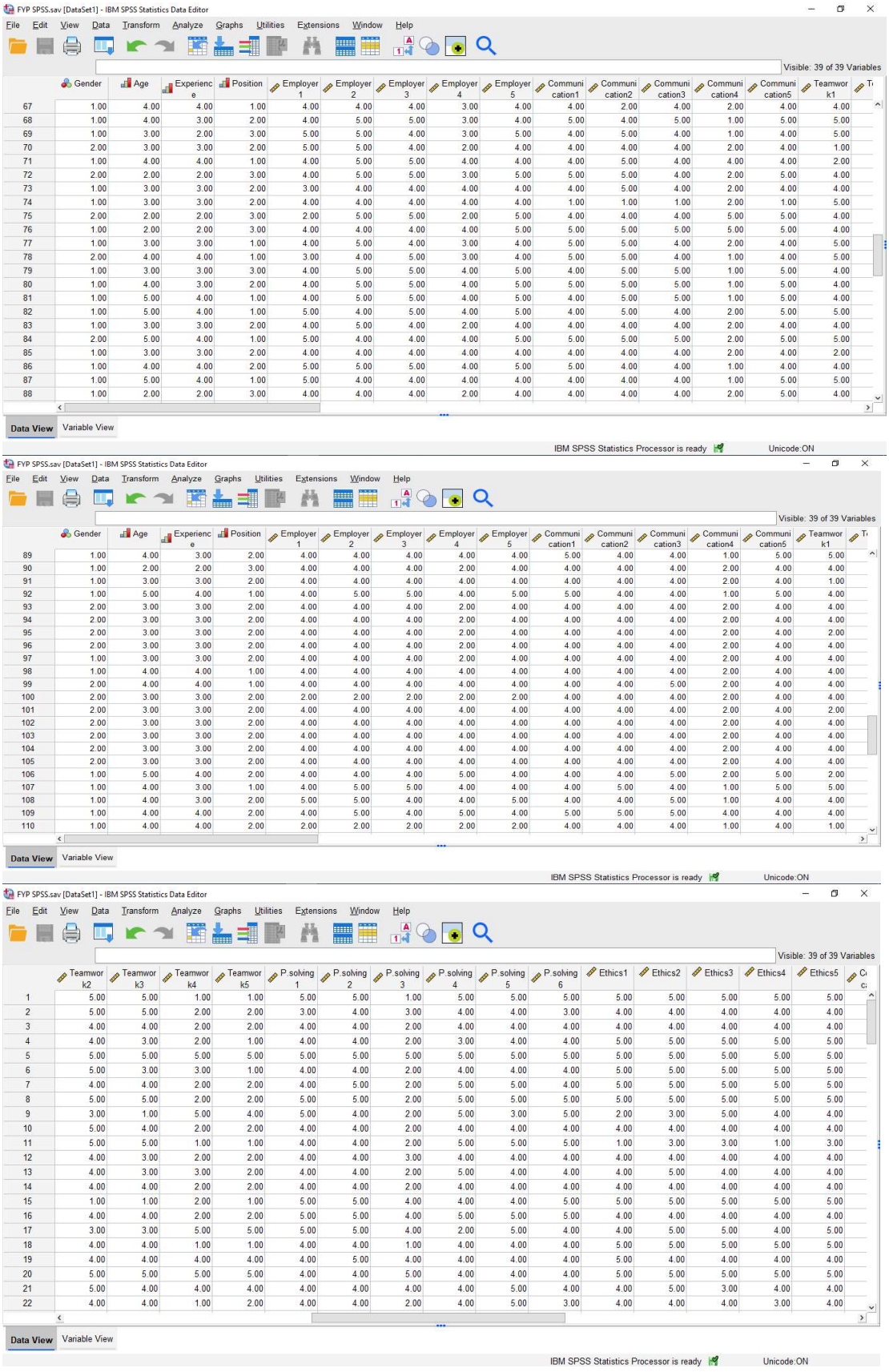
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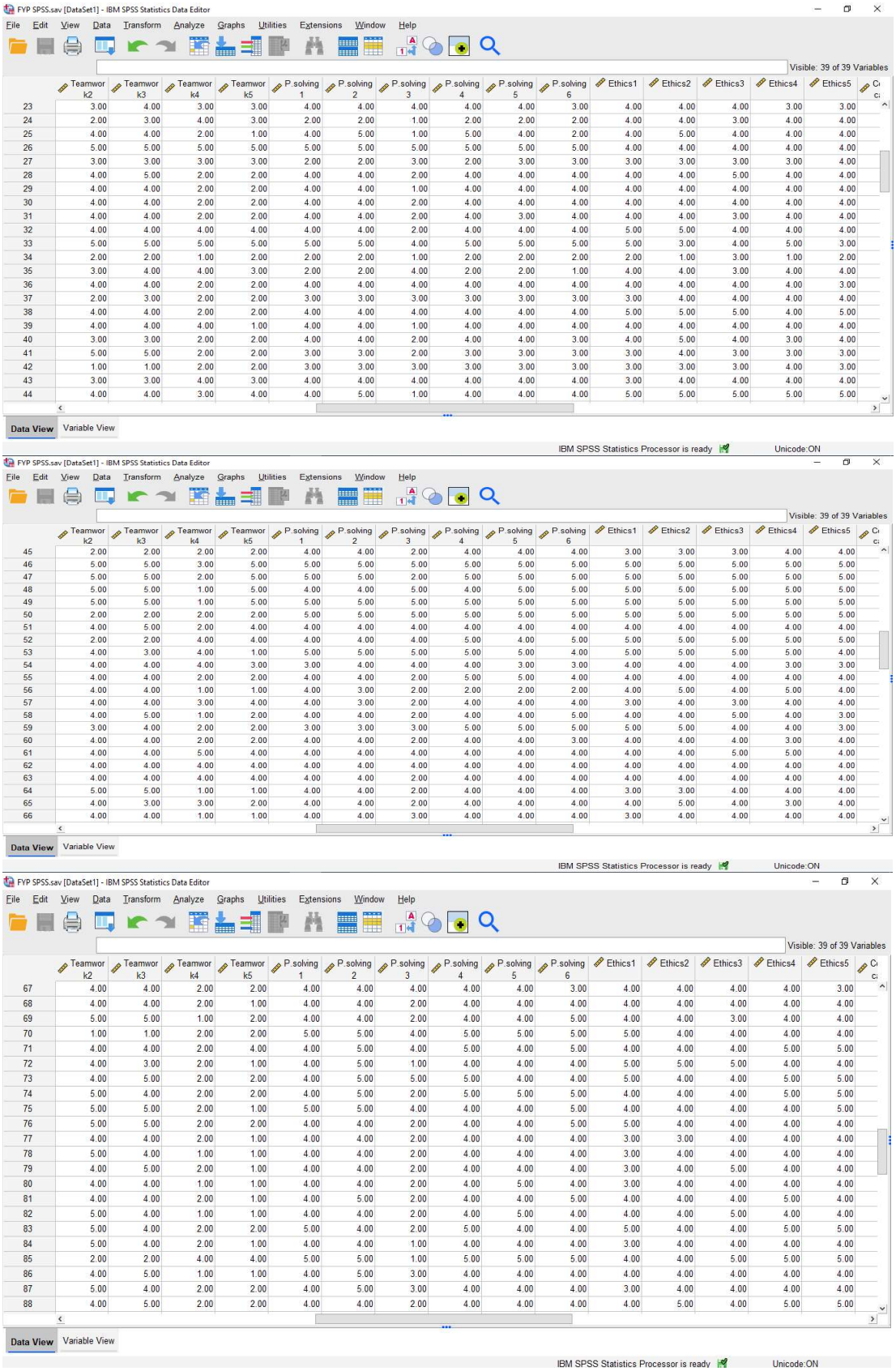
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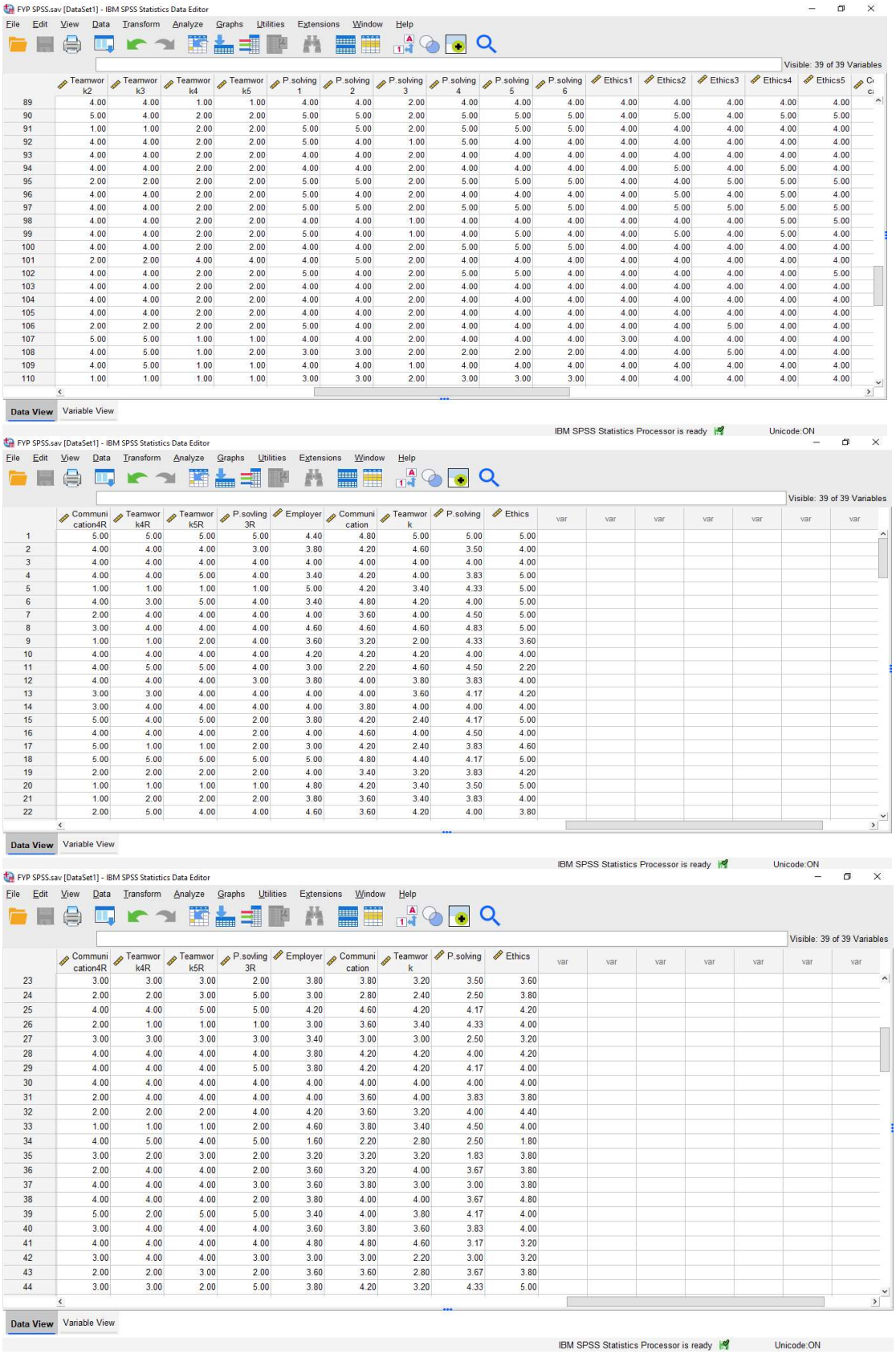
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2 4.00 4.00 4.00 3.00 3.80 4.20 4.60 3.50 4.00
3 4.00 4.00 4.00 4.00 4.00 4.00 4.00 4.00 4.00
4 4.00 4.00 5.00 4.00 3.40 4.20 4.00 3.83 5.00
5 1.00 1.00 1.00 1.00 5.00 4.20 3.40 4.33 5.00
6 4.00 3.00 5.00 4.00 3.40 4.80 4.20 4.00 5.00
7 2.00 4.00 4.00 4.00 4.00 3.60 4.00 4.50 5.00
8 3.00 4.00 4.00 4.00 4.60 4.60 4.60 4.83 5.00
9 1.00 1.00 2.00 4.00 3.60 3.20 2.00 4.33 3.60
10 4.00 4.00 4.00 4.00 4.20 4.20 4.20 4.00 4.00
11 4.00 5.00 5.00 4.00 3.00 2.20 4.60 4.50 2.20
12 4.00 4.00 4.00 3.00 3.80 4.00 3.80 3.83 4.00
13 3.00 3.00 4.00 4.00 4.00 4.00 3.60 4.17 4.20
14 3.00 4.00 4.00 4.00 4.00 3.80 4.00 4.00 4.00
15 5.00 4.00 5.00 2.00 3.80 4.20 2.40 4.17 5.00
16 4.00 4.00 4.00 2.00 4.00 4.60 4.00 4.50 4.00
17 5.00 1.00 1.00 2.00 3.00 4.20 2.40 3.83 4.60
18 5.00 5.00 5.00 5.00 5.00 4.80 4.40 4.17 5.00
19 2.00 2.00 2.00 2.00 4.00 3.40 3.20 3.83 4.20
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21 1.00 2.00 2.00 2.00 3.80 3.60 3.40 3.83 4.00
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25 4.00 4.00 5.00 5.00 4.20 4.60 4.20 4.17 4.20
26 2.00 1.00 1.00 1.00 3.00 3.60 3.40 4.33 4.00
27 3.00 3.00 3.00 3.00 3.40 3.00 3.00 2.50 3.20
28 4.00 4.00 4.00 4.00 3.80 4.20 4.20 4.00 4.20
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34 4.00 5.00 4.00 5.00 1.60 2.20 2.80 2.50 1.80
35 3.00 2.00 3.00 2.00 3.20 3.20 3.20 1.83 3.80
36 2.00 4.00 4.00 2.00 3.60 3.20 4.00 3.67 3.80
37 4.00 4.00 4.00 3.00 3.60 3.80 3.00 3.00 3.80
38 4.00 4.00 4.00 2.00 3.80 4.00 4.00 3.67 4.80
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40 3.00 4.00 4.00 4.00 3.60 3.80 3.60 3.83 4.00
41 4.00 4.00 4.00 4.00 4.80 4.80 4.60 3.17 3.20
42 3.00 4.00 4.00 3.00 3.00 3.00 2.20 3.00 3.20
43 2.00 2.00 3.00 2.00 3.60 3.60 2.80 3.67 3.80
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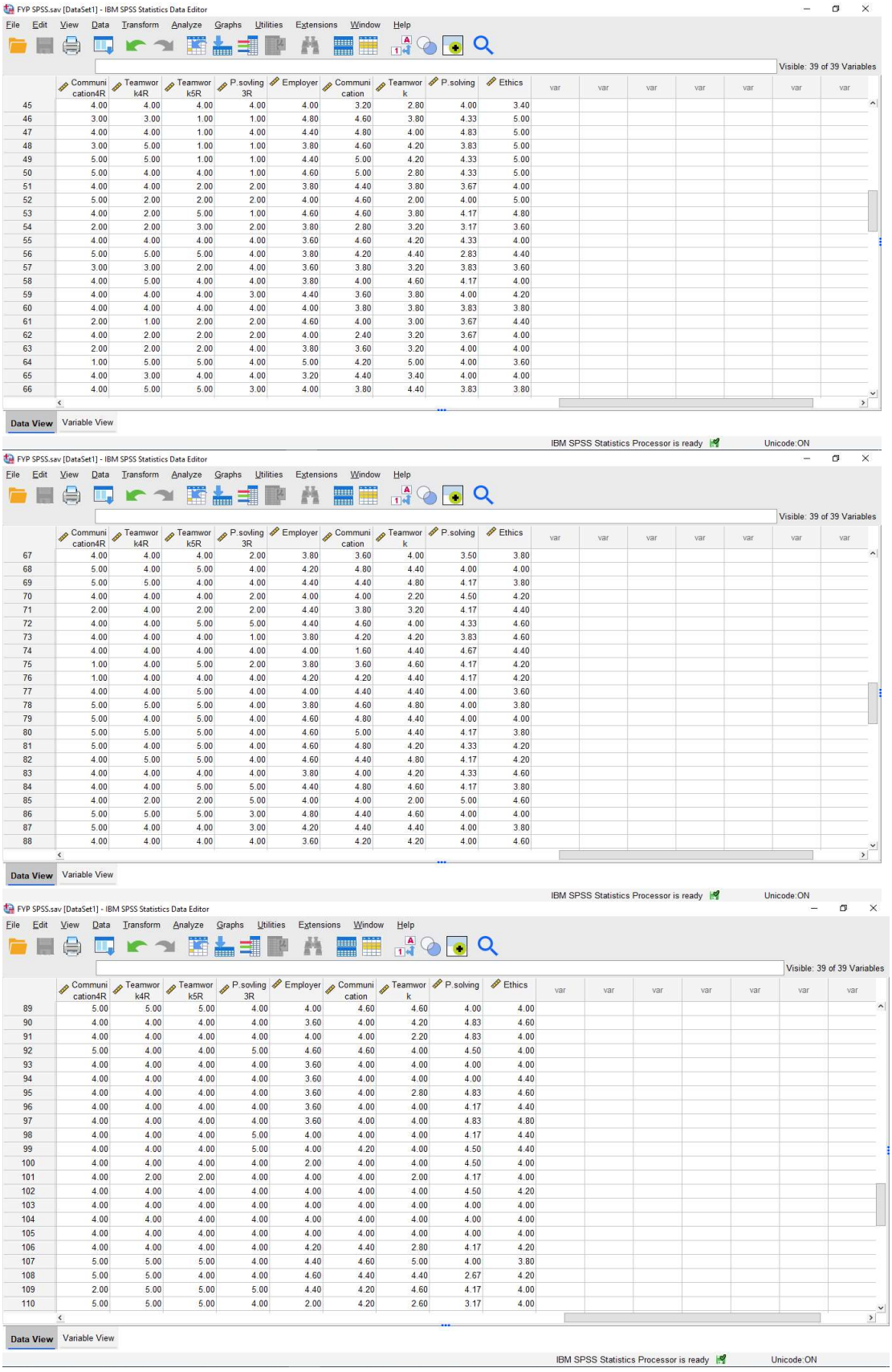
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57 3.00 3.00 2.00 4.00 3.60 3.80 3.20 3.83 3.60
58 4.00 5.00 4.00 4.00 3.80 4.00 4.60 4.17 4.00
59 4.00 4.00 4.00 3.00 4.40 3.60 3.80 4.00 4.20
60 4.00 4.00 4.00 4.00 4.00 3.80 3.80 3.83 3.80
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66 4.00 5.00 5.00 3.00 4.00 3.80 4.40 3.83 3.80
Data View Variable View
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69 5.00 5.00 4.00 4.00 4.40 4.40 4.80 4.17 3.80
70 4.00 4.00 4.00 2.00 4.00 4.00 2.20 4.50 4.20
71 2.00 4.00 2.00 2.00 4.40 3.80 3.20 4.17 4.40
72 4.00 4.00 5.00 5.00 4.40 4.60 4.00 4.33 4.60
73 4.00 4.00 4.00 1.00 3.80 4.20 4.20 3.83 4.60
74 4.00 4.00 4.00 4.00 4.00 1.60 4.40 4.67 4.40
75 1.00 4.00 5.00 2.00 3.80 3.60 4.60 4.17 4.20
76 1.00 4.00 4.00 4.00 4.20 4.20 4.40 4.17 4.20
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Data View Variable View
IBM SPSS Statistics Processor is ready Unicode:ON
FYP SPSS.sav [DataSet1] - IBM SPSS Statistics Data Editor
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Communication4R Teamwork4R Teamwork5R P.solving3R Employer Communication Teamwork P.solving Ethics var var var var var var var
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90 4.00 4.00 4.00 4.00 3.60 4.00 4.20 4.83 4.60
91 4.00 4.00 4.00 4.00 4.00 4.00 2.20 4.83 4.00
92 5.00 4.00 4.00 5.00 4.60 4.60 4.00 4.50 4.00
93 4.00 4.00 4.00 4.00 3.60 4.00 4.00 4.00 4.00
94 4.00 4.00 4.00 4.00 3.60 4.00 4.00 4.00 4.40
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106 4.00 4.00 4.00 4.00 4.20 4.40 2.80 4.17 4.20
107 5.00 5.00 5.00 4.00 4.40 4.60 5.00 4.00 3.80
108 5.00 5.00 4.00 4.00 4.60 4.40 4.40 2.67 4.20
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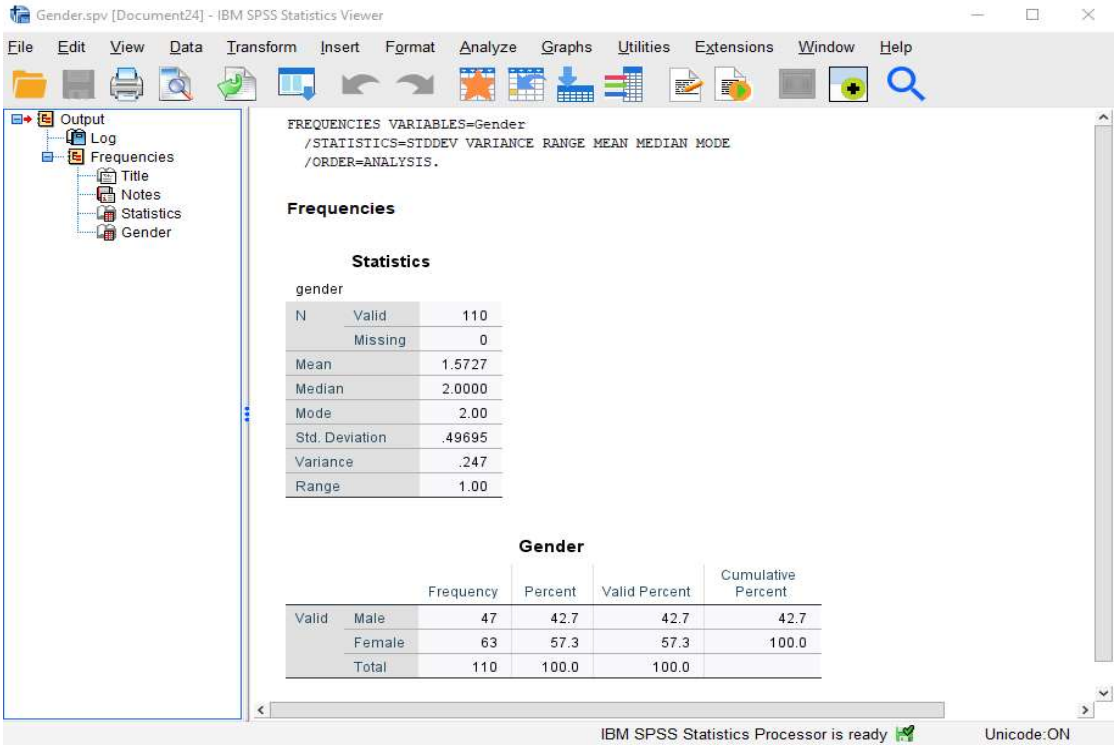
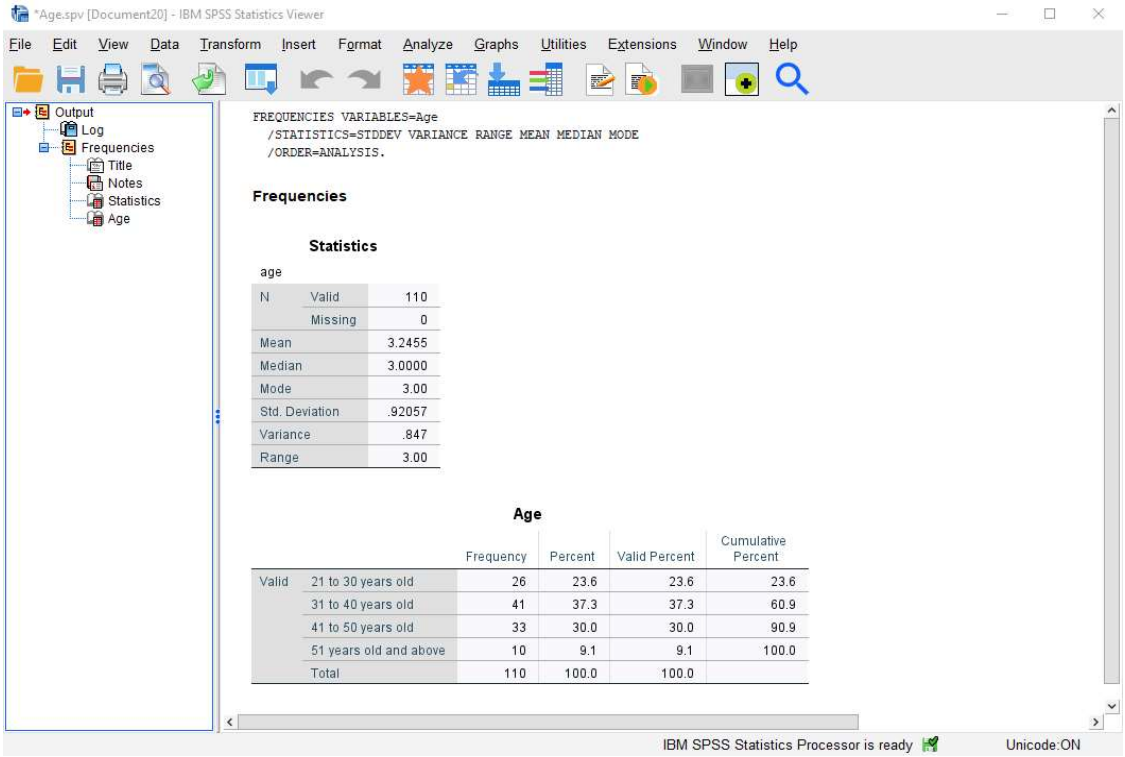
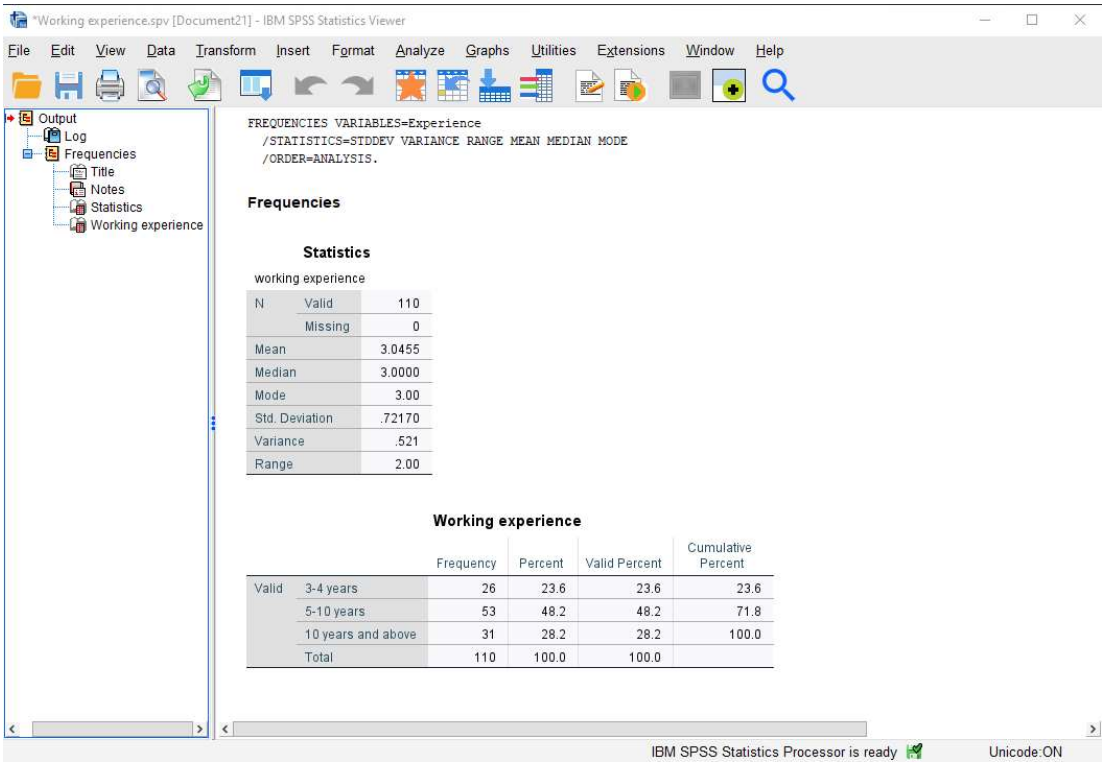
Appendix E

Descriptive Analysis



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Statistics
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Median 3.0000
Mode 3.00
Std. Deviation .72170
Variance .521
Range 2.00
Working experience
Frequency Percent Valid Percent Cumulative Percent
Valid 3-4 years 26 23.6 23.6 23.6
5-10 years 53 48.2 48.2 71.8
10 years and above 31 28.2 28.2 100.0
Total 110 100.0 100.0
IBM SPSS Statistics Processor is ready
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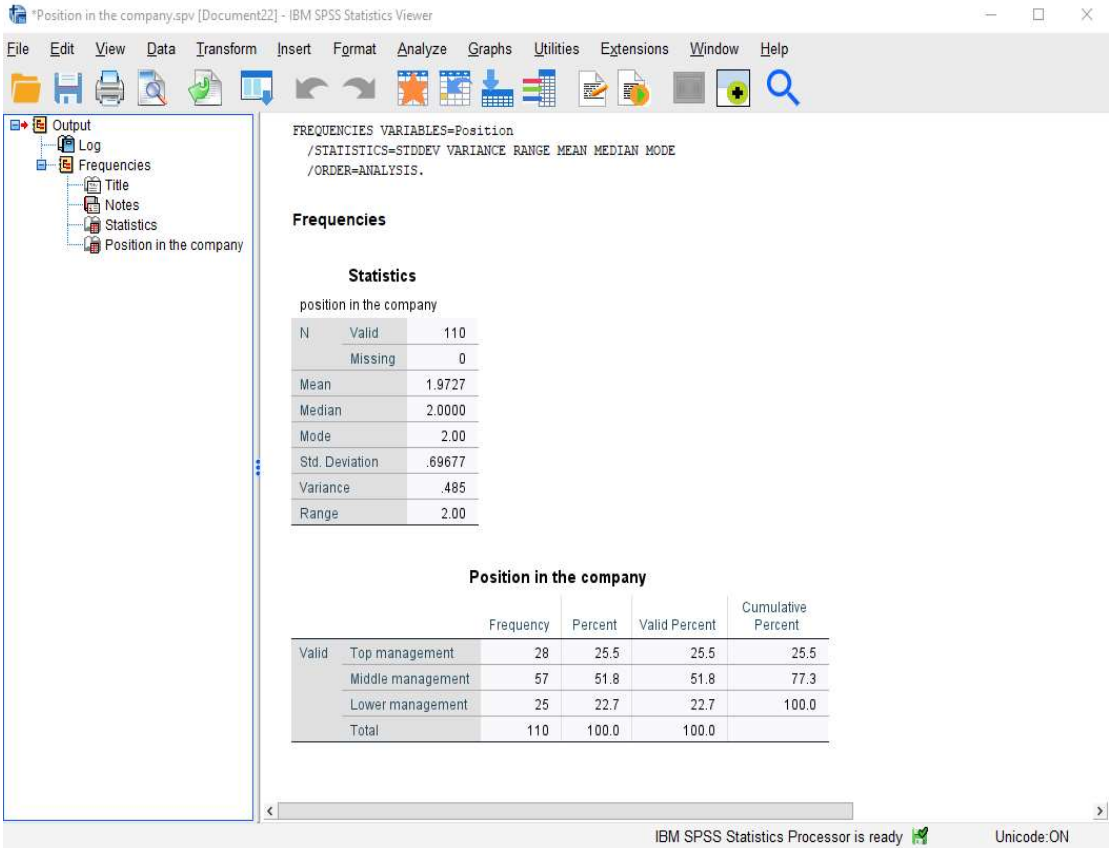
*Position in the company.spv [Document22] - IBM SPSS Statistics Viewer
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/ORDER=ANALYSIS.
Frequencies
Statistics
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Missing 0
Mean 1.9727
Median 2.0000
Mode 2.00
Std. Deviation .69677
Variance .485
Range 2.00
Position in the company
Frequency Percent Valid Percent Cumulative Percent
Valid Top management 28 25.5 25.5 25.5
Middle management 57 51.8 51.8 77.3
Lower management 25 22.7 22.7 100.0
Total 110 100.0 100.0
IBM SPSS Statistics Processor is ready
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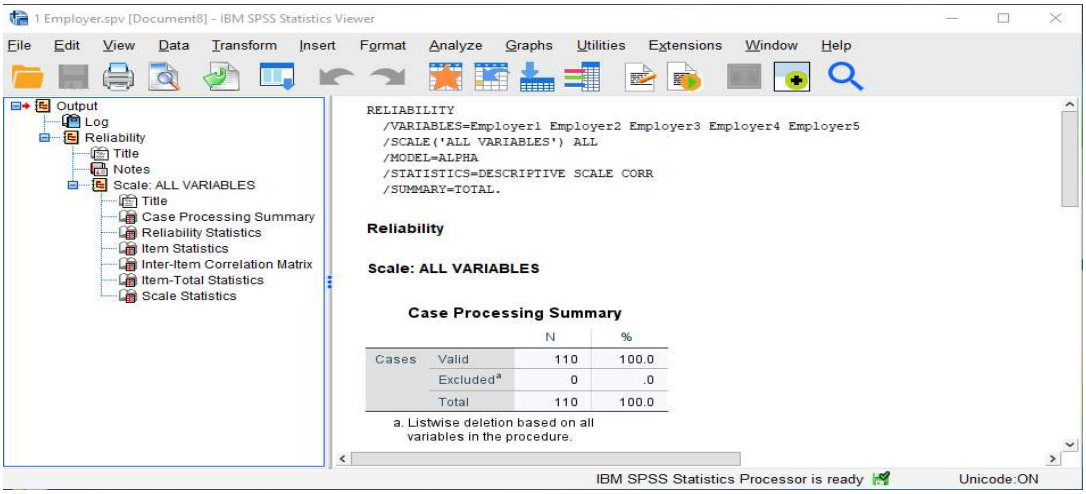
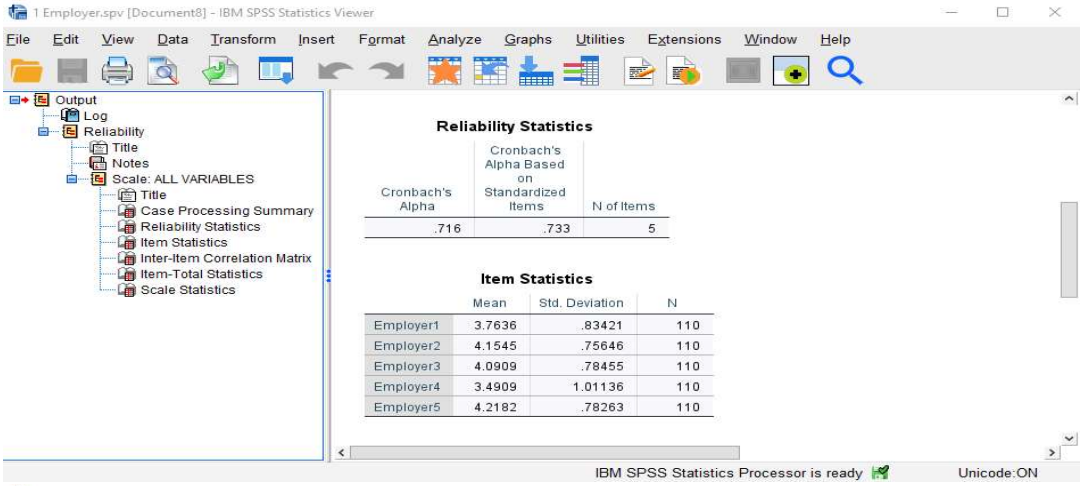
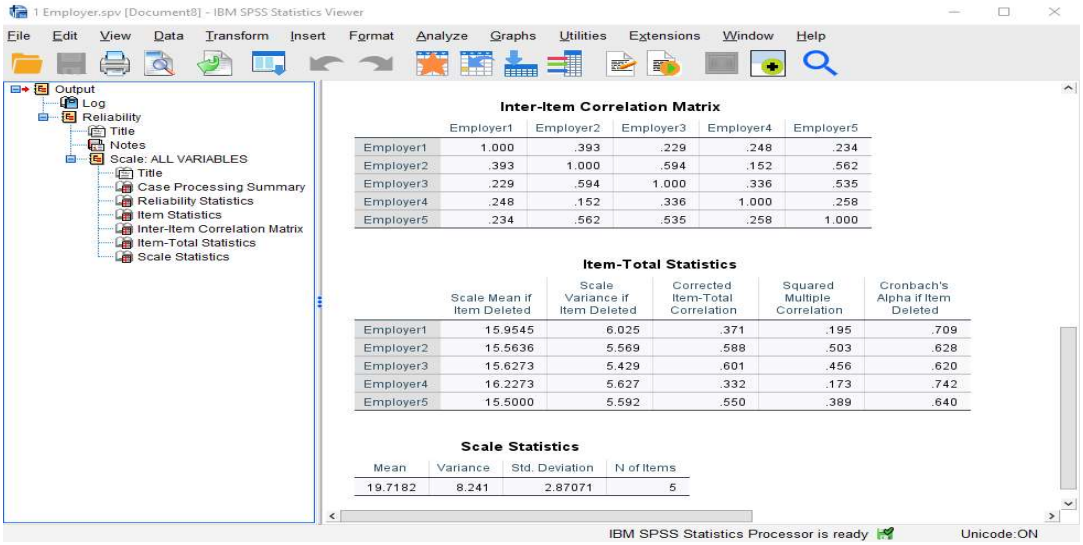
Appendix F

Full Study Reliability Test

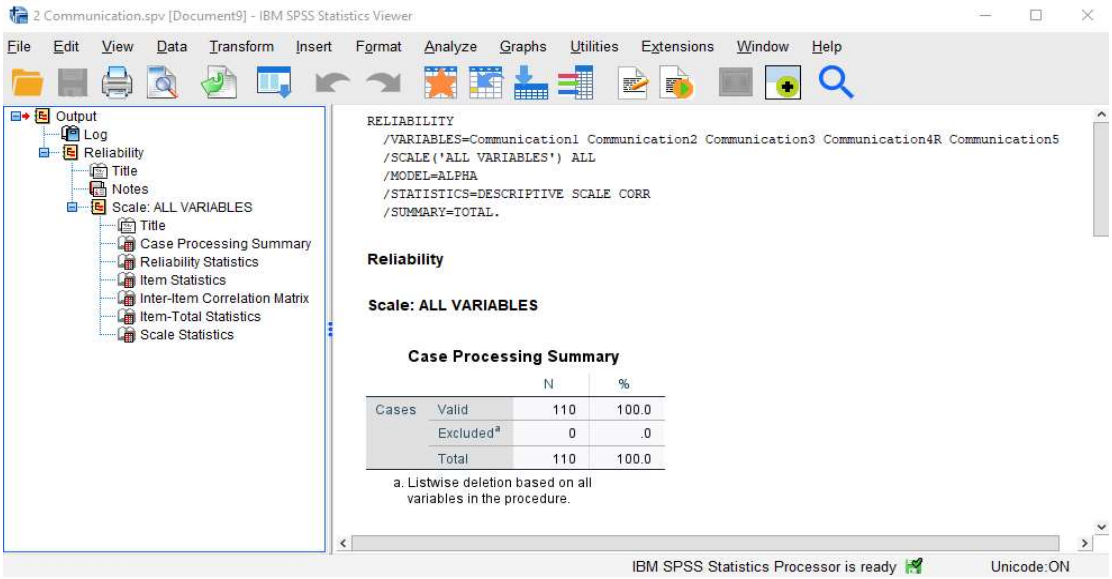
Dependent variable: Employer expectation

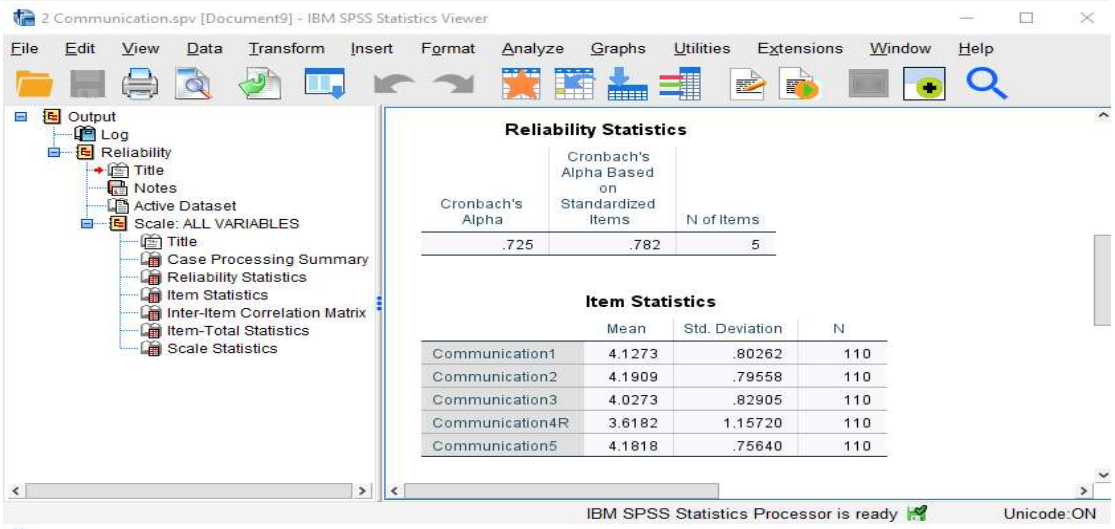


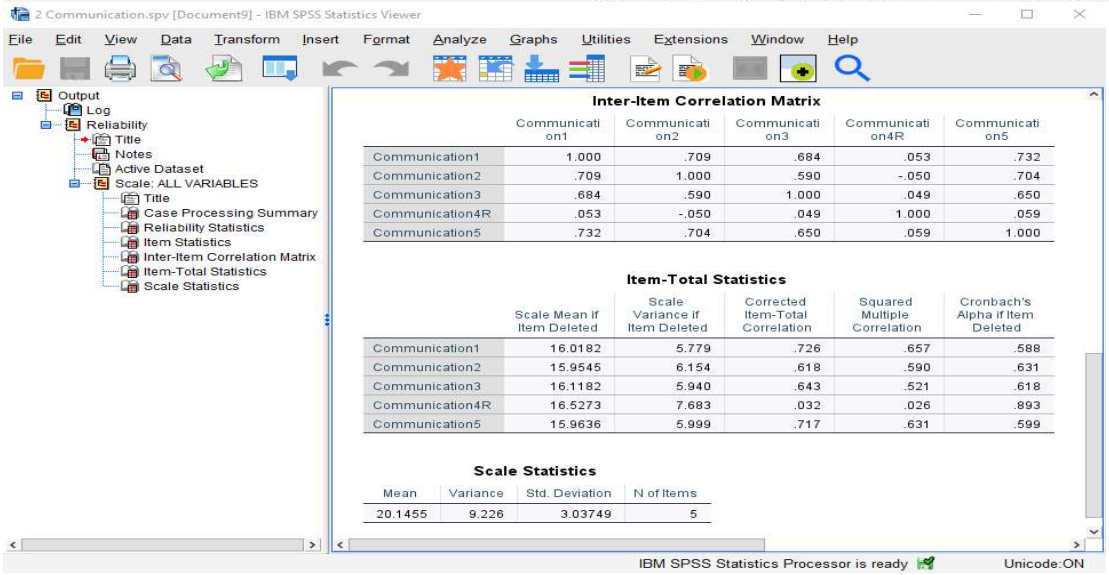




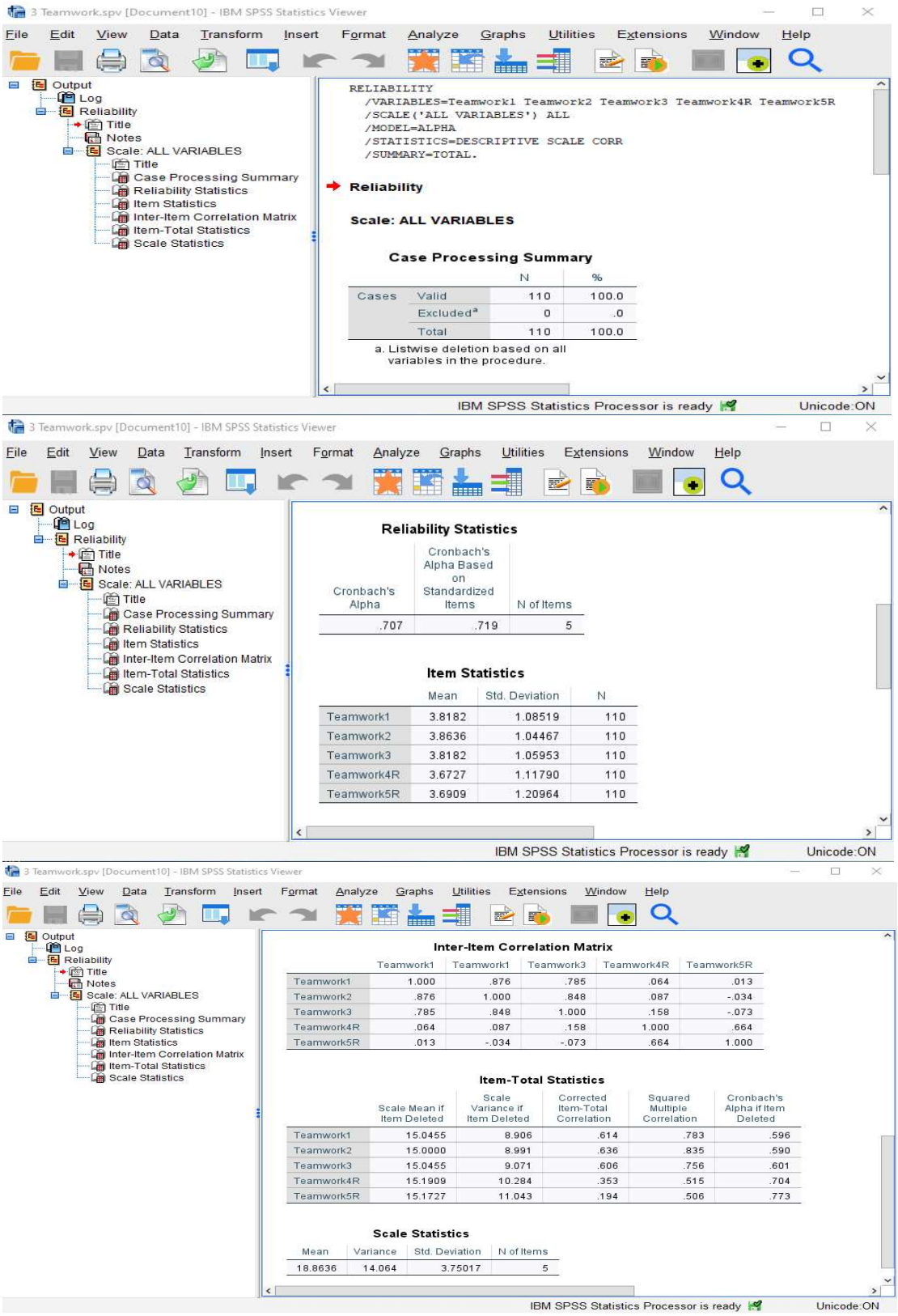
Independent variables: Communication Skill



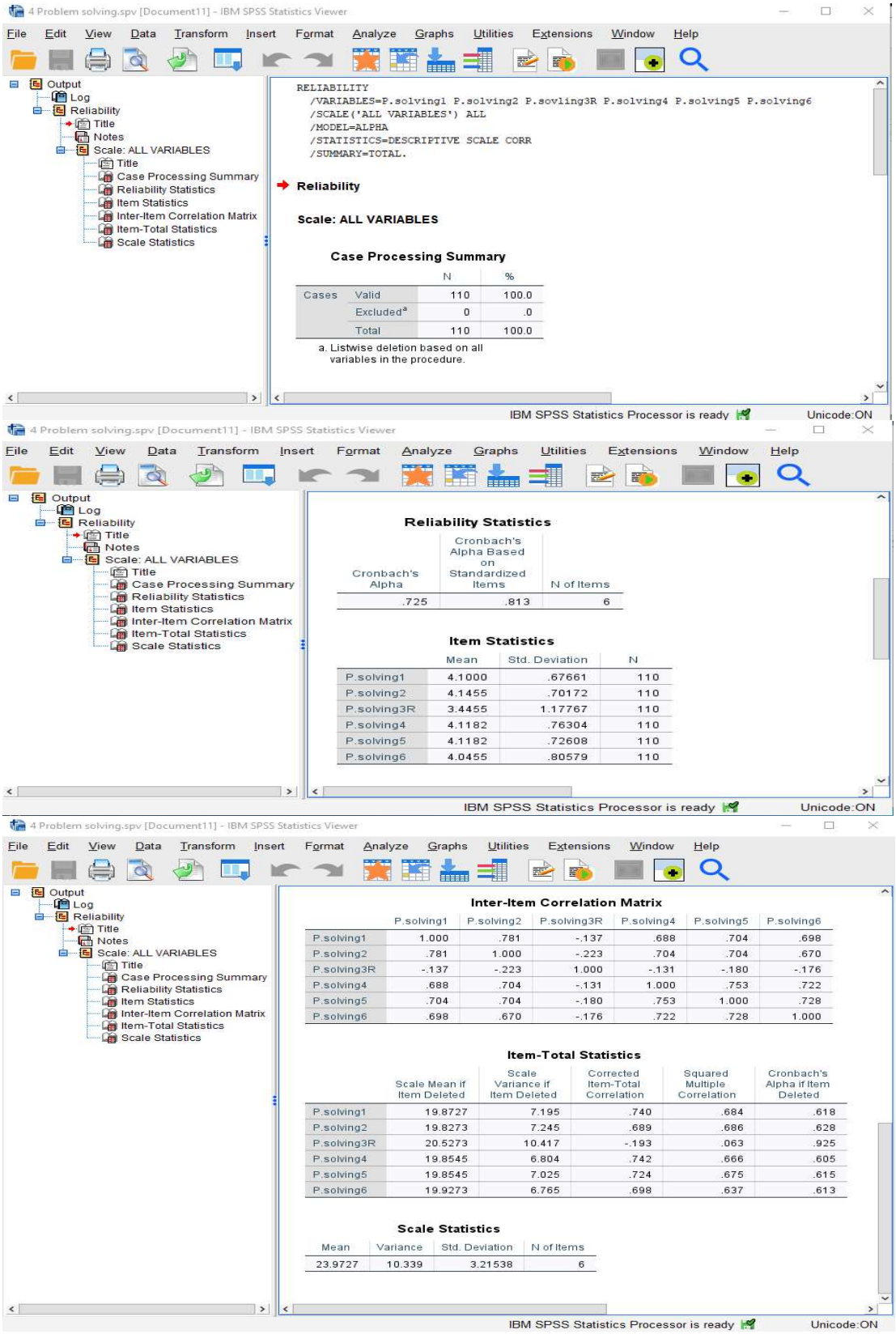




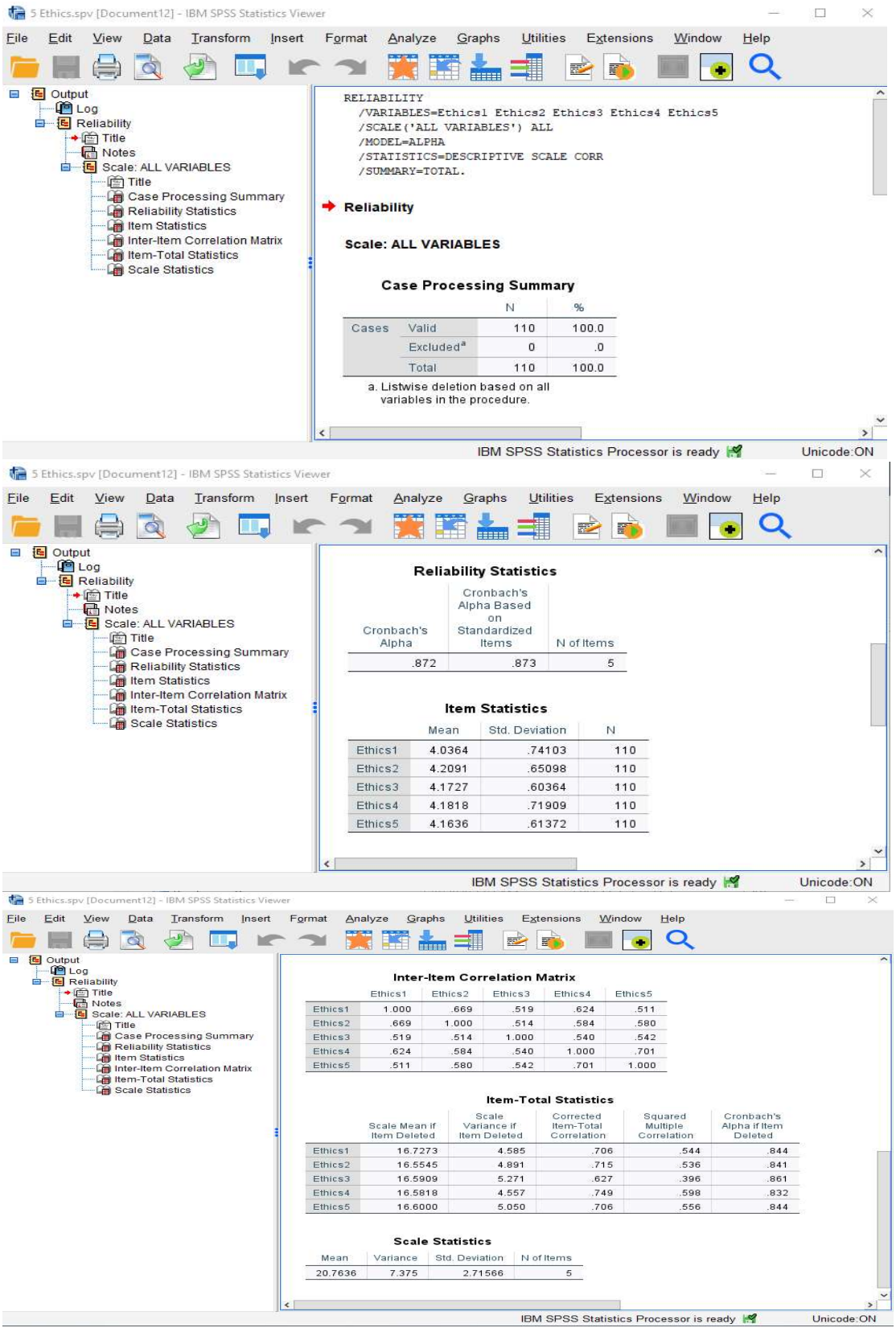
Independent variables: Teamwork Skill



Independent variables: Problem Solving Skill

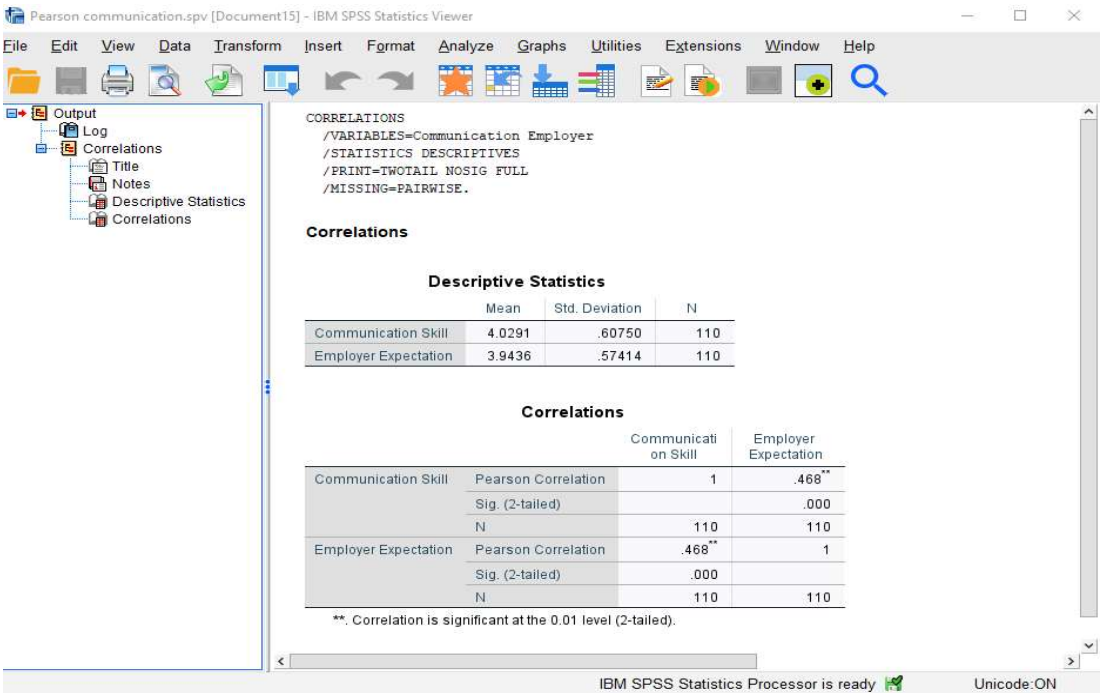


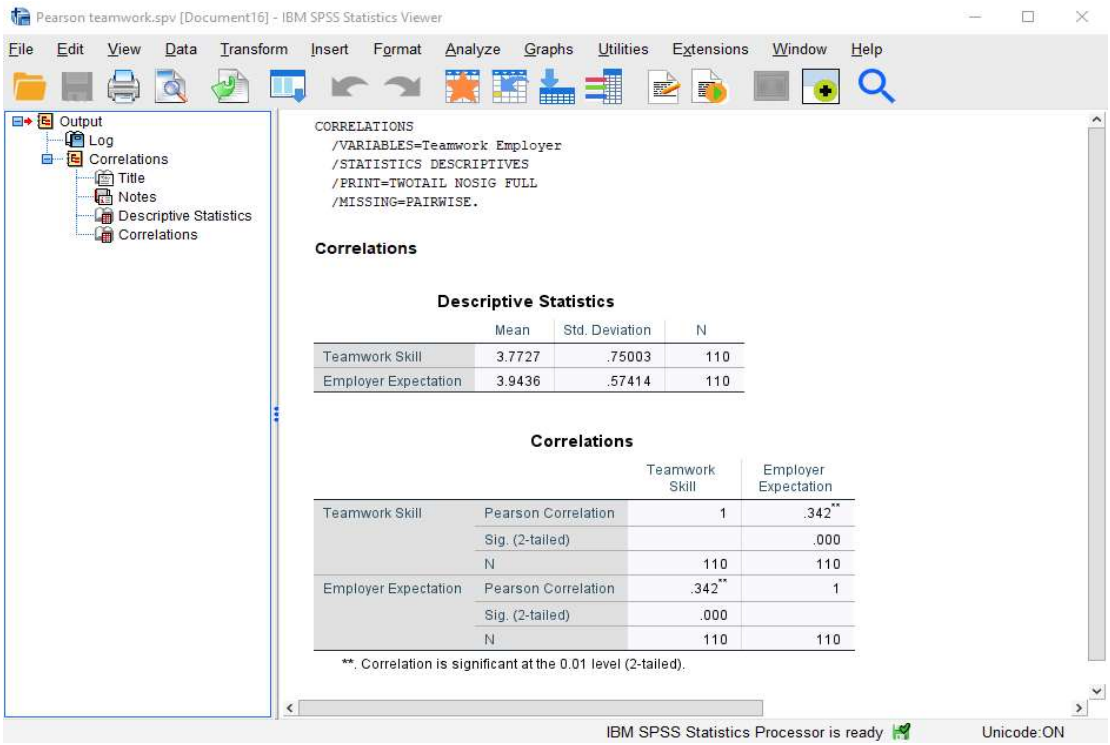
Independent variables: Ethics

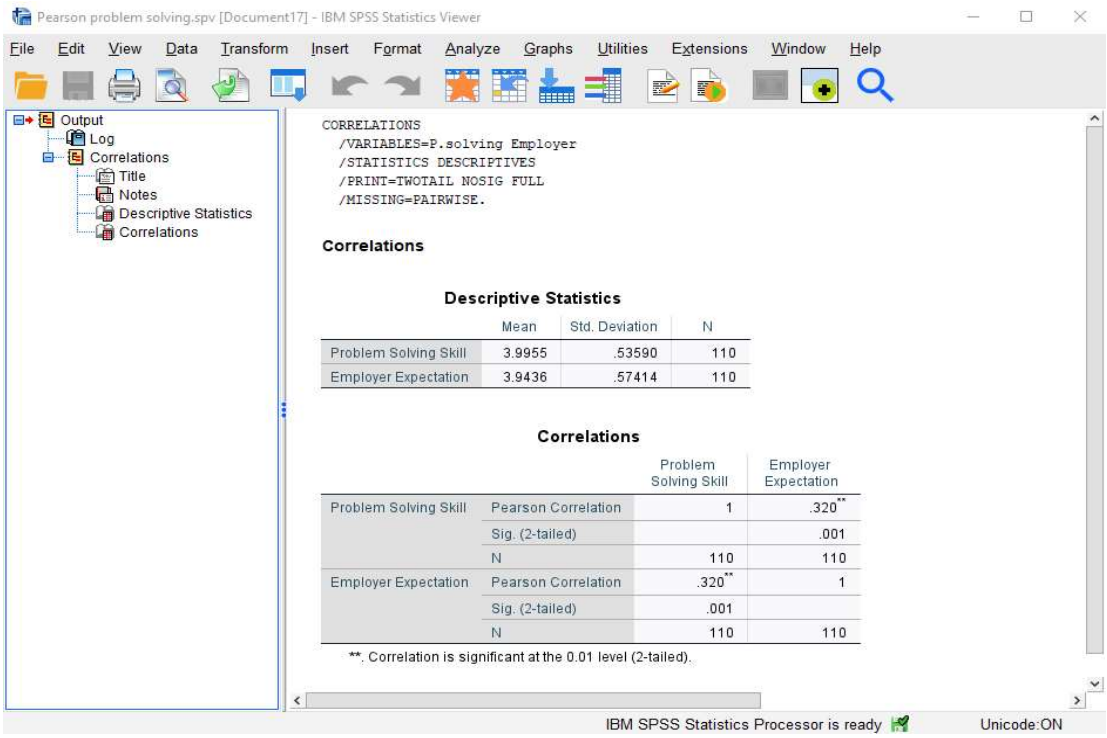


Appendix G

Pearson Correlation Coefficient



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Employer Expectation 3.9436 .57414 110
Correlations
Problem Solving Skill Employer Expectation
Problem Solving Skill Pearson Correlation 1 .320**
Sig. (2-tailed) .001
N 110 110
Employer Expectation Pearson Correlation .320** 1
Sig. (2-tailed) .001
N 110 110
**. Correlation is significant at the 0.01 level (2-tailed).
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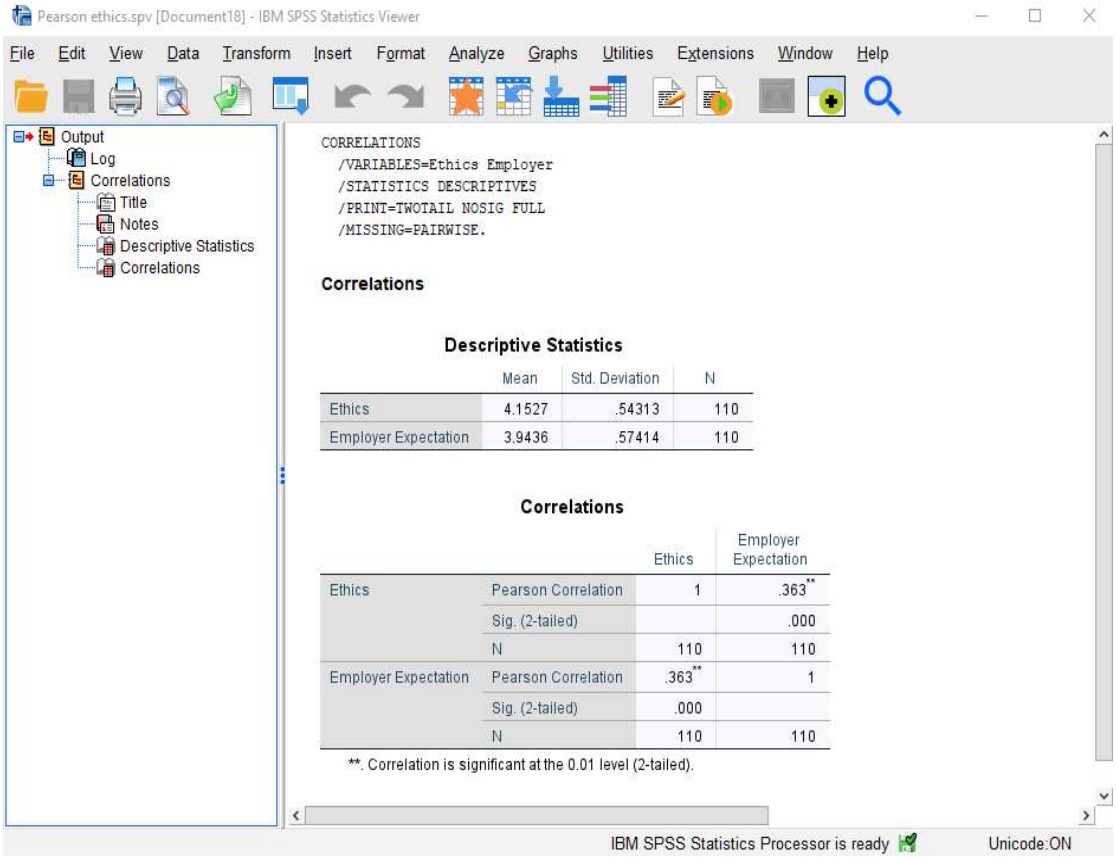
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Employer Expectation 3.9436 .57414 110
Correlations
Ethics Employer Expectation
Ethics Pearson Correlation 1 .363**
Sig. (2-tailed) .000
N 110 110
Employer Expectation Pearson Correlation .363** 1
Sig. (2-tailed) .000
N 110 110
**. Correlation is significant at the 0.01 level (2-tailed).
IBM SPSS Statistics Processor is ready
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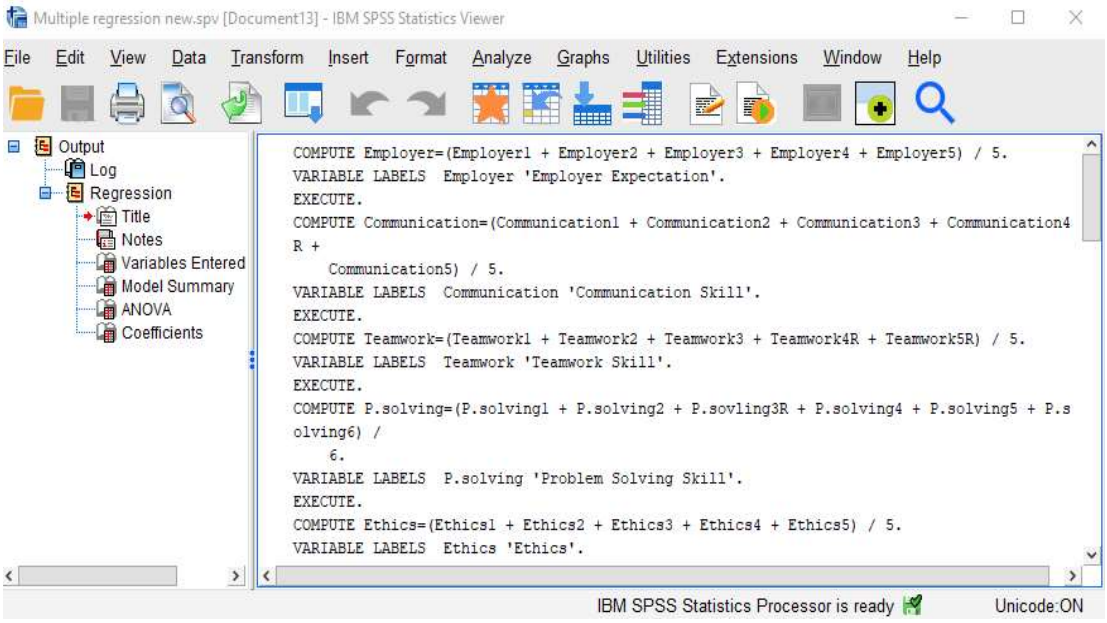
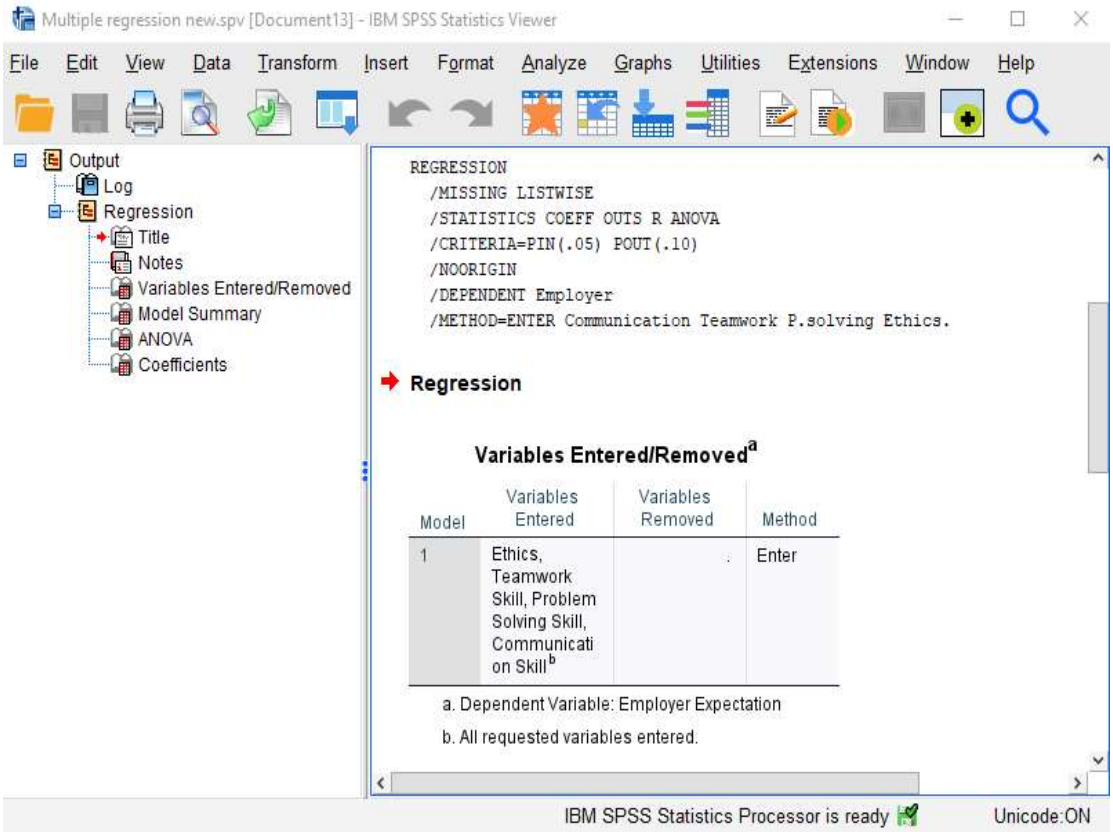
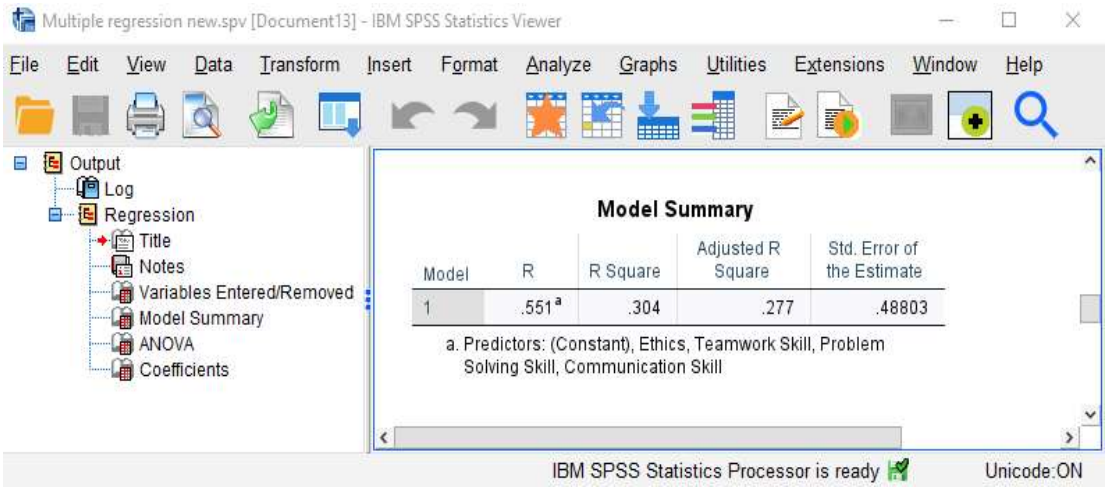
Appendix H

Multiple Regression Analysis



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Log
Regression
Title
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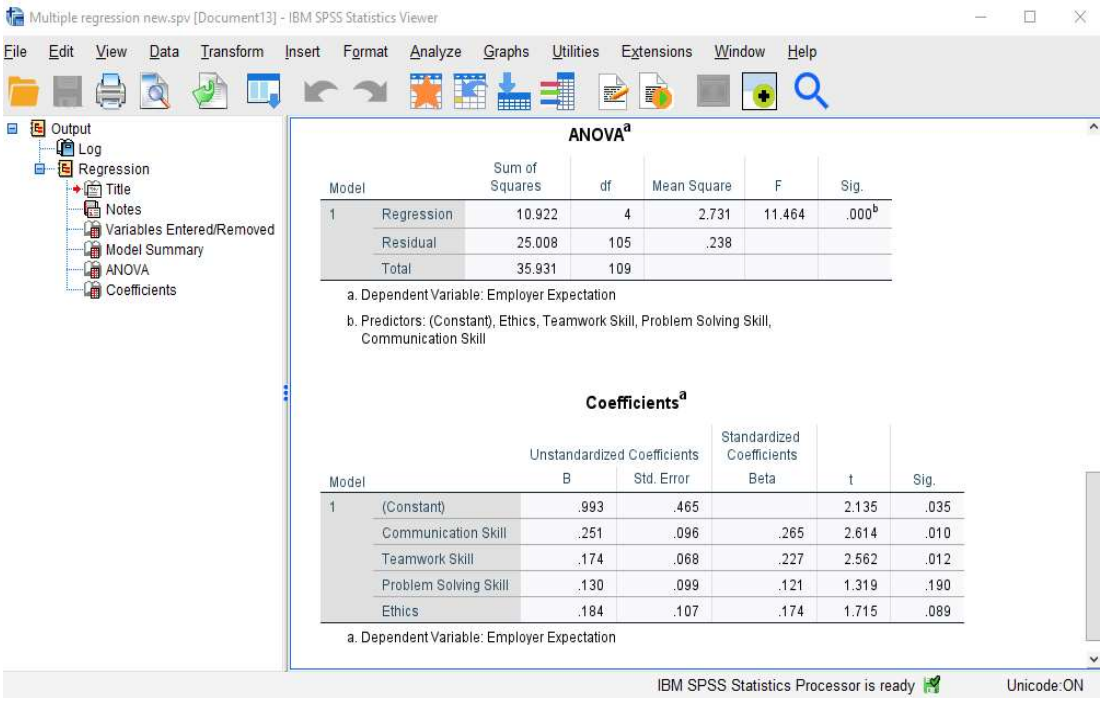
Model Summary
ANOVA
Coefficients
Model Summary
Model R R Square Adjusted R Square Std. Error of the Estimate
1 .551[a] .304 .277 .48803
a. Predictors: (Constant), Ethics, Teamwork Skill, Problem Solving Skill, Communication Skill
IBM SPSS Statistics Processor is ready
Unicode:ON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ANOVA[a]
Model Sum of Squares df Mean Square F Sig.
1 Regression 10.922 4 2.731 11.464 .000[b]
Residual 25.008 105 .238
Total 35.931 109
a. Dependent Variable: Employer Expectation
b. Predictors: (Constant), Ethics, Teamwork Skill, Problem Solving Skill, Communication Skill
Coefficients[a]
Model Unstandardized Coefficients B Unstandardized Coefficients Std. Error Standardized Coefficients Beta t Sig.
1 (Constant) .993 .465 2.135 .035
Communication Skill .251 .096 .265 2.614 .010
Teamwork Skill .174 .068 .227 2.562 .012
Problem Solving Skill .130 .099 .121 1.319 .190
Ethics .184 .107 .174 1.715 .089
a. Dependent Variable: Employer Expectation
IBM SPSS Statistics Processor is ready
Unicode:ON