

**QUALITIES OF MALAYSIAN ACCOUNTING GRADUATES AND THEIR JOB  
PERFORMANCE FROM THE PERSPECTIVE OF EMPLOYERS**

**By**

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## ABSTRACT

Research findings suggest that graduates lack various qualities that are important in today's job market. These include knowledge, skills, abilities and other characteristics that might directly influence their job performance. This phenomenon is not only common in developed countries, but also in developing countries like Malaysia. In Malaysia, for example, graduates from local universities and colleges are struggling for employment due to lack of essential skills. It is due to the lack of studies involving the qualities of accounting graduates in Malaysia that this study was carried out to fill this gap. The main objective of this study was to determine the level of Malaysian accounting graduates' qualities from the perspective of employers and the effect on their job performance. Graduates' qualities were measured using knowledge, skills, abilities and other characteristics. 325 employers from auditing firms in Malaysia were selected as the respondents in this study. Data was managed and analyzed using SPSS version 18.0. The results indicate that the majority of the respondents strongly perceived that certain qualities should be given high priority in the accounting curriculum. This study provides evidence that accountants and employers perceived alike on fundamental qualities that must be incorporated in the curriculum such as financial accounting, managerial accounting and auditing/assurance services, global/international business, taxation, accounting application system, written and oral communication skills, applying analytical techniques, critical thinking, assertiveness, flexibility, self-confidence and decisiveness. The findings also suggest that there were significant relationships between accounting graduates' qualities and their job performance. It was found that accounting graduates' qualities which contribute more than three-quarters to their job performance, become the most important predictor. This study suggests that the higher the qualities of the accounting graduates, the greater their performance in the workplace. The findings of this study hope to shed important information on accounting graduates' employability issues and ways to perhaps improve the situation in the future.

**Keyword:** accounting graduates, graduates' qualities, knowledge, skills, abilities, other characteristics, job performance

## ABSTRAK

Dapatan kajian menunjukkan bahawa para siswazah memiliki pelbagai kekurangan dalam beberapa aspek kualiti yang penting untuk pasaran kerja pada masa kini. Ini termasuklah aspek pengetahuan, kemahiran, keupayaan serta ciri-ciri lain yang boleh mempengaruhi prestasi kerja mereka. Fenomena ini bukan sahaja berlaku di negara-negara maju, tetapi juga di negara membangun seperti Malaysia. Siswazah daripada kolej dan universiti tempatan di Malaysia berdepan dengan masalah pengangguran disebabkan kekurangan dalam aspek kualiti seperti di atas. Kajian mengenai aspek kualiti siswazah perakaunan di Malaysia adalah kurang. Oleh itu, kajian ini dijalankan bagi memenuhi jurang tersebut. Objektif utama kajian ini ialah bagi menentukan tahap kualiti siswazah perakaunan di Malaysia daripada perspektif majikan dan kesannya ke atas prestasi kerja mereka. Kualiti siswazah diukur menggunakan pemboleh ubah pengetahuan, kemahiran, keupayaan dan ciri-ciri lain. Seramai 325 orang majikan daripada firma audit di Malaysia telah terlibat sebagai responden dalam kajian ini. Data yang diperolehi diurus dan dianalisis menggunakan perisian SPSS versi 18.0. Hasil kajian mendapati bahawa kebanyakan responden amat bersetuju bahawa beberapa kualiti perlu diberi keutamaan dalam kurikulum perakaunan. Kajian ini membuktikan bahawa akauntan dan majikan sependapat tentang kepentingan beberapa kualiti yang perlu diperkuatkan dalam kurikulum seperti perakaunan kewangan, perakaunan pengurusan, pengauditan, perniagaan antarabangsa, percukaian, aplikasi sistem perakaunan, kemahiran komunikasi lisan dan penulisan, aplikasi teknik analitik, pemikiran kritikal, ketegasan, keyakinan diri, fleksibiliti dan membuat keputusan. Dapatan kajian turut mendapati bahawa terdapat hubungan yang signifikan antara kualiti siswazah perakaunan dan prestasi kerja mereka. Kualiti graduan perakaunan didapati memberi sumbangan sehingga satu perempat kepada prestasi kerja graduan. Dapatan kajian ini diharap dapat memberi gambaran dan maklumat yang penting mengenai isu kebolehpasaran graduan perakaunan dan cadangan bagi memperbaiki situasi ini pada masa hadapan.

**Kata kunci:** siswazah perakaunan, kualiti siswazah, pengetahuan, kemahiran, keupayaan, ciri-ciri lain, prestasi kerja

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## LIST OF ABBREVIATIONS

AAA	American Accounting Association
BRC	The British Retail Consortium
CPA	Certified Public Accountant
GPA	Grade point average
ICAA	Institute of Chartered Accountant in Australia
IES	International Education Standards
IFAC	International Federation of Accountants
IMA	Institute of Management Accountants
KSAO	Knowledge, Skills, Abilities and Other Characteristics
MBA	Master of Bussiness Administration
MIA	Malaysia Institute of Accountant
MICPA	Malaysian Institute of Certified Public Accountants
MOHE	Ministry of Higher Education
NACE	National Association of Colleges and Employers
NAIT	Northern Alberta Institute of Technology
NJIT	New Jersey Institute of Technology
OCB	Organizational Citizenship Behaviour
QHE	Quality in Higher Education
SME	Small and Medium Enterprise
SPSS	Statitistical Package for Social Science
UK	United Kingdom
US	United States of America

# CHAPTER ONE

## INTRODUCTION

### **1.0 Background of the Study**

Business world today is highly competitive. Doing well in business today is not a guarantee of tomorrow's survival (Woods & King, 2002). In many aspects, change in business landscape governs how business should and must be operationalised. With rapid changes in new technologies, the existence of global economies and approaching dominance of niche marketing, employers need people who can deal with these changes effectively. As a result, various efforts have been taken to develop an efficient and responsive education and training system to fulfil the demand for knowledgeable and highly skilled workforce (Economic Planning Unit, 2005). In addition, the workforce has to be equipped with positive values to ensure Malaysia becomes a developed nation by the year 2020.

The role of accounting and its profession is changing. Over the last decade, there has been increasing pressure from industry, government and accrediting bodies for changes in accounting education to ensure development of appropriate skills and knowledge for its professionals. For some time now, commissioned reports into higher education (e.g., AC Nielsen Research Services 2000; Hager, Holland & Beckett, 2002) have highlighted that accounting graduates are lacking -specific knowledge for employability. One way in which universities have sought to articulate their role and purpose is focusing and analysing the qualities of their graduates, and taking remedy actions to improve (Barrie,

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