EMPLOYERS' PERCEIVED ACCOUNTING GRADUATES' SOFT SKILLS

Erlane K. Ghani, Universiti Teknologi MARA, Malaysia
Rosdiana Rappa, Kolej Poly-Tech Mara, Malaysia
Ardi Gunardi, Universitas Pasundan, Indonesia

ABSTRACT

One factor contributing to the rising rate of unemployment among graduates in Malaysia is the lack of soft skills. Although the government has made it compulsory for all universities to include soft skills in their formal and informal curriculum in educating their students, there are still complaints from the employers with regards to the lack of soft skills among the graduates. This study examines the employers' perceived soft skills of the accounting graduates. This study also determines whether there is a difference in perception of accounting graduates' soft skills between the employers in the private sector and the employers in the public sector. Using survey questionnaire on 187 employers in the private and public sectors, the results show that the employers chose teamwork skill as the most important skill that the accounting graduates should possess. The results also show a significant difference on the perception of accounting graduates' soft skills between the employers in the private sector and the employers in the public sector in terms of lifelong learning and information management. The finding in this study implicates the need for the universities to enhance their syllabus and program structure in order to provide the accounting graduates with employability skills.

Keywords: Accounting Education, Soft Skills, Types of Sector, Employers' Perception, Malaysia.

INTRODUCTION

Since 2006, the importance of soft skills to the Malaysian graduates has been rigorously discussed by various parties such as the Ministry of Education, employers and practitioners (Karim et al., 2012). Such importance is given due to the realisation that soft skill is necessary for the graduates to increase their employability in the market (Hussin et al., 2008). Soft skill is one of the employability skills often seek by employers in recruiting graduates (Madar et al., 2008). To increase the graduates' employability, the Malaysian Ministry of Higher Education in 2006 has made it compulsory for all universities to include exposure to soft skills in their formal or informal curriculum (Ministry of Higher Education, 2006).

According to the report in the Multimedia Super Corridor (MSC) Malaysian Talent Supply-Demand Study 2013-2017, the existing workforce size that is available in Malaysia is currently 115,500 (MSC) and 167,000 (Non-MSC). MSC refers to the recognition given by the Malaysian Government for ICT and ICT-facilitated through the Malaysia Digital Economy Corporation (MDEC) (MSC Malaysia, 2016). However, the supply from the universities consist only 87,800 for course on IT, Engineering, Creative Multimedia, Business and Arts. This indicates that there is still a large number of job vacancies available to the graduates despite reported 161,000 unemployed graduates in Malaysia in 2015 (New Straits Times, 2015a). A tracer study in 2014 found that the highest unemployment graduates came from the Art and

Social Science field representing 41,216 graduates of which 2,910 were accounting graduates (Ministry of Higher Education, 2015). This is worrying for the government since it has targeted that by 2020, Malaysia needs to have 60,000 professional accountants in order to achieve the country's mission to become a developed nation. Currently, the country has only 31,000 professional accountants (New Straits Times, 2015b).

At the recent National Accounting Educators Symposium (NAES) hold by the Malaysian Institute of Accountants (MIA), the President of MIA, Datuk Mohd Nasir Ahmad has noted that "*the universities are an important source of the professionals that we require in the future, but there is an urgent need to upkeep the skills of the profession*" (Gomes, 2013). He also stated that the universities should minimize the gap between the skills required by the employers and the skills developed in the universities particularly on soft skills (Gomes, 2013). Such notation suggested that there is a gap between the soft skills requirement by the employers and provision of soft skills from the universities. Laporan Hala Tuju 3 reported that the many of the accounting graduates have poor soft skills and technical aspects which are: 1) communication skills, 2) the ability to interact, 3) the ability to apply technical knowledge, 4) the practice of proactivity, 5) the power of critical thinking and problem-solving skills, and 6) a high level of mastery of the subject (Ministry of Higher Education, 2015). Similarly, (Hairi et al., 2011) in their study found that many accounting graduates were lacking in soft skills and analytical skills.

Studies in the non-accounting setting have also provided some evidences that employers' requirement on soft skills of the graduates depends on where the employers are attached (Al-Mutairi et al., 2014). Thus, the requirements on the soft skills are varies based on the background of the employer in the industry such as age of the employer, gender, nature of the business and also working experience. The nature of the business itself affects the requirement of the employers such as for the banking and telecommunication business required more on numerical and analytical skills, hence less required for learning and presentation skills (Al-Mutairi et al., 2014). Arguably, the different nature of the working environment between the public sector and the private sector would also require the accountants to have different soft skills (Ismail et al., 2011; Darling & Cunningham, 2016).

This study aims to examine the employers' perception on the accounting graduates' soft skills. In addition, this study examines whether the employers' perception on the accounting graduates' soft skills is influenced by the sector that they are in. This study is important since not many studies have examined employers' perception on the soft skills among accounting graduates using a Malaysian context.

Employability skills are skills required by the employers that combines technical skills and soft skills. Studies have suggested that employers agreed that e graduates often possess technical skills but lack of soft skills. Soft skills are necessary for employees to complete the tasks given (Levels et al., 2014; Beblavý et al., 2016). The employers require accounting graduates to possess both technical skills and soft skills so they could become more competitive in the job market. Previous studies have found that the sector that the employers are in influence their perception on the graduates' soft skills in terms of communication skill (Ismail et al., 2011; Abas-Mastura et al., 2013) thus, indicating that different nature of the working environment requires different soft skills (Darling & Cunningham, 2016). However, a study by Rasul et al. (2013) found minimal difference of soft skills requirements in terms of communication skills based on sectors. Thus, this leads to the development of the first hypothesis:

H1: There is no significant difference on the perception of accounting graduates' communication skill between the employers in the public sector and the employers in the private sector.

Previous studies have also found that employers in the private sector prefer graduates that have teamwork skill compared to the employers in the public sector (Ismail et al., 2011). This is supported by Moss & Tilly (1995) that found different sectors require different teamwork skill. This finding was also supported by previous studies that found employers in the private sector require more teamwork skill for completing the tasks given (Abas-Mastura et al., 2013; Ngoo et al., 2015). However, Dench et al. (1998) found no significant difference on teamwork skill required between the employers in the public and employers in the private sector. Thus, this leads to the development of the second hypothesis:

H2: There is no significant difference on the perception of accounting graduates' teamwork skill between the employers in the public sector and the employers in the private sector.

Previous studies have also found that the type of sectors influence the employers' perception on the accounting graduates' leadership skill (Diliani & Susanti, 2015). The employers in the public sector require more employees with leadership skill to guide and serve the community (Olsson & Pringle, 2004; Kuvaas, 2008). This finding was supported by Flynn & Talbot (1996) that found that leadership skill as one of the soft skills required by managers from the local government in the United Kingdom. Few studies have also found that leadership skill is an important skill by the employers in the private sector (Rasul et al., 2013). Thus, this leads to the development of the third hypothesis:

H3: There is no significant difference on the perception of accounting graduates' leadership skill between the employers in the public sector and the employers in the private sector.

Previous studies such as Moss & Tilly (1995) found that the sector that the employers are in influence their perception on the accounting graduates' critical thinking and problem solving skill. This finding was supported by Ismail et al. (2011) that stated different type of sector requires different level of critical thinking and problem solving skill. However, several studies have found that critical thinking and problem solving skill is important for both sectors either private sectors or public sectors. Thus, this leads to the development of the fourth hypothesis:

H4: There is no significant difference on the perception of accounting graduates' critical thinking and problem solving skill between the employers in the public sector and the employers in the private sector.

Previous studies have also found that the type of sectors influence the employers' perception on the accounting graduates' lifelong learning and information management skill (Moss & Tilly, 1995; Dench et al., 1998). However, Abas-Mastura et al. (2013) found that the lifelong learning and information management skill is also required by the employers in the private sector. Hence, this leads to the development of the fifth hypothesis:

H5: There is no significant difference on the perception of accounting graduates' lifelong learning and information management between the employers in the public sector and the employers in the private sector.

Darling & Cunningham (2016) stated that the employers in the public sector require graduates that have more ethics and professional moral skill in handling public funds. There is also code of conducts for the public workers as a guideline in rendering services to the public (Darling & Cunningham, 2016). Study by Van der Wal et al. (2008) also found that different

sectors require different level of ethics and professional moral skill. However, other studies found that this soft skill is also important for private sectors (Hawkins et al., 2011). Hence, this leads to the development of the sixth hypothesis:

*H6**:** There is no significant difference on the perception of accounting graduates' ethics and professional moral skill between the employers in the public sector and the employers in the private sector.*

Previous studies have also found that the type of sectors influence employers' perception on the accounting graduates' entrepreneurship skill (Liddle, 2016). However, Li & Liu (2011) did not find any significant difference between the employers of different sectors on preferred entrepreneurship skill. Therefore, this leads to the development of the final hypothesis:

H7: There is no significant difference on the perception of accounting graduates' entrepreneurship skill between the employers in the public sector and the employers in the private sector.

METHODS

The employers from the private and public sectors in the states located in the southern regional Malaysia are selected as the sample in this study. The states in the south regional Malaysia are chosen because these states are the centre of attention from job seekers and offer more job opportunities (Lim & Teong, 2010). The respondents for this study consists of owners, managers, executives, head of departments and also supervisors in private sector and public sector around the south regional Malaysia irrespective of the industries and size of the organisations. This study employs the convenience sampling method in selecting its sample. The respondents are randomly chosen from population and from the respondents that are conveniently to provide the information (Sekaran & Bougie, 2013). The advantages of using the convenient random sampling is *"the best way of getting some basic information quickly and efficiently"* (Sekaran & Bougie, 2013).

This study employs questionnaire as the research instrument. The questionnaire contained closed ended and open ended questions. The self–completion surveys are being used for this study. Self–completion survey is an approach that used structured questionnaires for the collecting data. This structured questionnaires contained a set of predetermined questions that design to capture data such as demographic profile, opinion or belief of the respondents (Hair, et al., 2007). Hair et al. (2007) explain that the questionnaires are *"developed for the measurement of key characteristics of companies, individual, phenomena and events*". The development of the questionnaire is based on the "*prescribed top-down*" definitions and requirements of soft-skills adapted from the soft skills identified by the Ministry of Higher Education Malaysia (2006) and combines with other sources such as from Bee & Hie (2015) with some modification to suit the context of this study. The questionnaire is divided into two sections.

The first section is on employers' perception on accounting graduate's soft skills. This section consists of the seven items of soft skills provided by the Malaysian Ministry of Education. The soft skills are communication (12), teamwork (10), leadership (4), problem solving (13), lifelong learning and information management (5), ethics and professional morals (5) and entrepreneurship (6). All items are measured using five-point from 1 as "*Strongly Disagree*" to 5 as "*Strongly Agree*".

The second section requests the respondents to complete their demographic profile. The objective of this section is intended to gather information related to the background of the

respondents. This part contains of six items' of demographic profile. Thus, section two requests the employers to provide information on the demographic profile. This section uses categorical scale to identify gender, years of services, education level, and industry, type of ownership and total of full time employees.

Four hundred questionnaires were sent by manual and online to the respondents over a period of four months. The manual data collection consists of sending the questionnaires directly to the employers. In addition, to increase the response rate, online data collection was used by sending the questionnaires to the respondents *via* email and Google forms. The questionnaires were distributed in two phases to the employers in the private and public sectors. For the first phase, 200 questionnaires were distributed through mail for the employers in the states of Johor, Melaka, Negeri Sembilan and Kuala Lumpur and by hand to the office of the employers in the states of Selangor and Putrajaya. However, only 45 respondents returned the questionnaires. The response rate in phase one is only 22.5%.

In the second phase, the questionnaires were administered using online system consisting of email and Google forms. The purpose of this phase is to increase the response rate from the respondents. Two hundred questionnaires were sent to the respondents using online system. For this phase, 142 respondents returned the questionnaires resulting in a response rate of 71%.

Overall, 400 questionnaires were sent to the employers. However, only 187 employers had responded. The 187 respondents include 100 employers from the private sector and 87 employers from the public sector, making the response rate as 46.8%. This respond rate is acceptable based on previous studies of which their response rate was 35% (McMurray et al., 2016) and 50.9% (Ismail, 2013).

In this study, data analysis is conducted using IBM SPSS Statistics software version 22. Descriptive analysis and inferential analysis are carried out in order to meet the objectives of this study. The analyses are divided into two parts. Descriptive analysis is performed to compute the frequency and percentage of the demographic backgrounds of target respondents. Then, the inferential analysis is performed consisting of the reliability test, factor analysis, normality test, correlation test, regression analysis and independent t-test. The reliability test is used to determine the reliability of the questionnaire and to determine the internal consistency of each variable whereas the factor analysis is used to identify the data validity. The normality test is conducted to determine whether the data is normally distributed or not whilst the correlation test is used to observe the relationship between each of the tested variables. In addition, the regression analysis is used to test the hypotheses that have been developed whether there is causal effect between the variables. For this study, the simple regression analysis is used to predict the value of dependent variable on the independent variables. The independent Samples T-Test is used to determine whether there is statistically significant different between the perception of the employers in the public sector and the perception of the employers in the private sector.

This study used the KMO and Bartlett's Test and Total Variance Explained table to test the validity of the research instrument. As shown in Table 1, the KMO for this study is 0.959 which is more than 0.7. This indicates that the sample of this study is adequate. For the Bartlett's test, Table 1 shows that the significance value for Bartlett's test for this study is 0.000 which is significant at p-value<0.05.

Table 1
KMO AND BARTLETT'S TEST

Kaiser-Meyer-Olkin Measure of Sampling Adequacy	0.959

Table 1 KMO AND BARTLETT'S TEST		
Bartlett's Test of Sphericity	Approx. Chi-Square	13217.660
	df.	1485
	Sig.	0.000

Table 2 shows that the Eigenvalues for the components are more than 1. Specifically component 1 (33.455), component 2 (2.524) and component 3 (1.845). This indicates that a common criterion for the factor in this study to be useful.

Table 2 TOTAL VARIANCE EXPLAINED						
Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	33.455	60.827	60.827	33.455	60.827	60.827
2	2.542	4.590	65.417			
3	1.845	3.355	68.772			

RESULTS AND DISCUSSION

This section presents the results for achieving the first research objective in this study. The first objective is to determine the employers' perception on graduates' employability skills. This section provides the mean score and assigned ranking for all the employability skills basing on highest mean score to the least mean score. Table 3 shows the descriptive statistics for employers' perception on graduates' employability skill. For communication skill, the minimum value of the respondents is 2.75 and the maximum value is 5.00. The mean score for communication skill is 4.3262 while the standard deviation for communication skill is 0.50285 and 0.253 for variance. The minimum value for teamwork skill is 2.20 and the maximum value is 5.00. The mean score for teamwork skill is 4.3674 and 0.50721 for standard deviation and 0.257 for variance. For leadership skill, the minimum value is 3.00 and the maximum value is 5.00. The mean score for leadership skill is 4.3182 whilst the standard deviation is 0.58976 and 0.348 for variance. For problem solving and critical thinking skill, the minimum value is 2.23 and the maximum value is 5.00. The mean score for such skill is 4.3176 whilst the standard deviation is 0.52296 and 0.273 for variance.

Table 3 DESCRIPTIVE STATISTICS FOR EMPLOYERS' PERCEPTION ON GRADUATES' EMPLOYABILITY SKILLS					
	Minimum	Maximum	Mean	Std. Deviation	Variance
Communication	2.75	5.00	4.3262	0.50285	0.253
Teamwork	2.20	5.00	4.3674	0.50721	0.257
Leadership	3.00	5.00	4.3182	0.58976	0.348
Problem Solving	2.23	5.00	4.3176	0.52296	0.273
Lifelong Learning	2.00	5.00	4.2845	0.56903	0.324
Ethics	2.60	5.00	4.2930	0.56806	0.323
Entrepreneurship	2.33	5.00	4.1613	0.65830	0.433

The minimum value for lifelong learning and management information is 2.00 and the maximum value is 5.00 whilst the mean score for lifelong learning and management information

is 4.2845. The standard deviation for this skill is 0.56903 and the variance is 0.324. For ethics and professional moral, the minimum value is 2.60 and the maximum value is 5.00 whilst the mean score for ethics and professional moral is 4.2930. The standard deviation is 0.56806 and the variance is 0.323. Lastly, the minimum value for entrepreneurship skill is 2.33 and the maximum value is 5.00. The mean score for this skill is 4.161 whilst the standard deviation is 0.65830 and the variance is 0.433.

Based on Table 4, the employers ranked teamwork skill as the most importance skill that the accounting graduates should possess in entering the job market. This is supported by previous studies that found employers prefer teamwork as an important skill (Abas-Mastura et al., 2013; Khalid et al., 2014). The second highest soft skill required by the employers is communication skill, followed by leadership skill, problem solving and critical thinking, ethics and professional morals, lifelong learning and information management and the less importance skill is entrepreneurship skill. These findings are consistent with previous studies that ranked the importance of the employability skill as the highest (Rasul et al., 2013). However, Ismail et al. (2011) found that the communication skill is the most importance skill required by the employers, followed by the teamwork and leadership skills. As a result, the employability skill for this study based on the most importance soft skills are ranked teamwork as first, followed by communication, leadership, problem solving and critical thinking, lifelong learning and information management, ethics and professional moral and the least important are entrepreneurship skills.

Table 4
RANKING OF EMPLOYABILITY SKILLS

Employability Skill	Mean	Rank
Communication	4.3262	2
Teamwork	4.3674	1
Leadership	4.3182	3
Problem Solving and critical thinking	4.3176	4
Lifelong Learning and Information Management	4.2845	6
Ethics and Professional Morals	4.2930	5
Entrepreneurship	4.1613	7

Table 5 presents the results of the descriptive statistics and independent Samples T Test in examining the public and private employers' perception on graduates' soft skill based on 186 respondents from private and public sectors. Based on Table 5, the mean score of communication skill for private employers is higher compared to the mean score of the public employers. The mean score of the private communication is 4.3508 while the mean score for the public employers is 4.2979. This indicates that the employers in the private sector require communication skill from the accounting graduates for the purpose of job placement more than the employers in the public sector. The result of the independent samples T-Test indicates shows no significant difference for the perceptions on accounting graduates' communication skills between private and public employers (t=0.474). Therefore, *H1* that states there is no significant difference between the public and private employers' perception on accounting graduates' communication skill is accepted.

The second soft skill which is teamwork shows that private employers have a higher mean score compare to the public employers with a mean score 4.4070. This finding aligns with previous studies that found teamwork skill is the skill that employers most required from the graduates (Hairi et al., 2011). The result of the independent samples T-Test indicates shows no

significant difference for the perceptions on accounting graduates' teamwork skill between private and public employers (t=0.253). Therefore, *H2* that states there is no significant difference between the public and private employers' perception on accounting graduates' teamwork skill is accepted.

Table 5 also shows that employers in the private sector have a higher mean score at 4.3850 compared to the employers in the public sector at 4.2414 for leadership skill. The result indicates that leadership skill is preferred by the employers in private sector compared to the employers in the public sector. The result of the independent samples T-Test indicates shows marginally difference for the perceptions on accounting graduates' leadership skill between private and public employers (t=0.097). Therefore, *H3* that states there is no significant difference between the public and private employers' perception on accounting graduates' leadership skill is marginally rejected.

Table 5
DESCRIPTIVE STATISTICS THE EFFECT OF SECTOR TYPE ON EMPLOYERS' PERCEPTION ON GRADUATES' SOFT SKILLS

Soft Skills	Mean		T-Value
	Private	Public	
Communication	4.3508	4.2979	0.474
Teamwork	4.4070	4.3218	0.253
Leadership	4.3850	4.2414	0.097
Problem solving and critical thinking	4.3700	4.2573	0.142
Lifelong learning and information management	4.3740	4.1816	0.021
Ethics and professional moral	4.3320	4.2483	0.316
Entrepreneurship	4.1867	4.1322	0.574

The result also shows that the employers in the private sector require more problem solving and critical thinking skill compared to the employers in the public sector (mean score: 4.3700). The result on the importance of problem solving skill is consistent with Ismail et al. (2011) that problem solving skill is the most preferred skills by the employers in the public sectors. The result of the independent samples T-Test indicates shows no significant difference for the perceptions on accounting graduates' problem solving skill between private and public employers. Therefore, *H4* that states there is no significant difference between the public and private employers' perception on accounting graduates' leadership skill is accepted.

In terms of lifelong learning and information management skill, the employers form the private sector have a higher mean score (4.3740) compared to the employers in the public sector (4.1816). This indicates that employer in the private sector required the graduates possessed with lifelong learning and information management as to keep up to date with the changes of the economic consequences that would affect business activities (McMurray et al., 2016). The result of the independent samples T-Test shows significant difference for the perceptions on accounting graduates' problem solving skill between private and public employers (t=0.021). Hence, *H5* that states there is no significant difference between the public and private employers' perception on accounting graduates' lifelong learning and information management skill is rejected.

Based on Table 5, the mean score for ethics and professional moral are higher required by the employers in the private sector (4.3320) compared to the mean score for employers in the public sector (4.2483). This finding contradicts with previous studies that found employers in the public sector require more ethics and professional moral compare to the employers in the private sector (Darling & Cunningham, 2016). The result of the independent samples T-Test indicates

shows no significant difference for the perceptions on accounting graduates' ethics and professional moral between the private and public employers. Therefore, *H6* that states there is no significant difference between the public and private employers' perception on accounting graduates' ethics and professional moral is accepted.

In terms of entrepreneurship skill, the result shows that the mean score for the employers in the private sectors required more skills compared to public at mean score of 4.1867. The result of the independent samples T-Test indicates shows no significant difference for the perceptions on accounting graduates' entrepreneurship skill between the private and public employers. Therefore, *H7* that states there is no significant difference between the public and private employers' perception on accounting graduates' entrepreneurship skill is accepted.

CONCLUSION

This study examines the employers' perception on the accounting graduates' soft skills. Specifically, this study examines whether there is a different in perception among the employers in the public sector and the employers in the private sector. Based on 187 respondents comprising of the employers in the public and private sectors, this study shows that the employers perceived all soft skills identified by the Ministry of Higher Education of Malaysia as important for the accounting graduates to possess. The most important skill is teamwork, followed by communication and leadership skills. This study also shows that the employers in the private sector place more importance on the graduates' soft skills compared to the employers in the public sector. However, the results of this study show the employers' perception on leadership skill and lifelong learning and information management skill are significantly different between the public employers and private employers. Based on the findings shown in this study, the universities need to strategize ways on improving the students' soft skills. One way is to incorporate soft skills assessment in the curriculum design such as presentation skills and leadership in group discussion. Another way is for the academics to encourage students to apply their soft skills in their learning *via* student-centered learning such role play and forum discussion so that the students are somewhat 'forced' to show their soft skills ability. The findings in this study highlight the importance of the soft skills for private sector more compared to the public sector. The implication of this study is that the universities and the graduates need to emphasize on the soft skills required in ensuring their chances of securing employment.

This study is not without limitations. The first limitation is the low number of sample used in this study. If the samples are large and taken from every stated in Malaysia, the findings will be difference with the current study. Second, this study used the convenience random sampling techniques. The disadvantages of using these techniques maybe occurred biased in the selection of sampling. Thirdly, the development of the questionnaire is based on the "*prescribed top-down*" definitions provided by the Ministry of Higher Education of Malaysia. Since it is expected that the definitions provided by the Ministry of Higher Education of Malaysia have been validated, this study did not rely on other definitions of soft skills. Finally, since this study used the questionnaire survey as the research instrument and thus, limits a detailed reasoning on why they responded or chose their answers.

This study is important as it assists the universities in preparing the students with appropriate employability skills to meet the requirement of the employers either in the private sector or in the public sector. This study also contributes in extending the literature by providing new findings in relation the accounting graduates' soft skills in the private and public sectors.

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