

**A STUDY ON THE EMPLOYERS' PREFERENCE
ON TODAY'S ACCOUNTING GRADUATES**

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ABSTRACT

Recent years, educators have radically revised accounting program to better prepare students for the challenges of the profession. In relation to this, a study was carried out to find out the requirement criteria for accounting graduates as disclosed in the New Straits Times and The Star and to determine the expectation of employers in recruiting new employees with accounting qualification. A study on the classified advertisement from New Straits Times and The Star were analyzed for one-month duration, taken from 21 August to 21 September 2000 to determine the employers' preference for the entry-level accounting graduates. In addition, questionnaire was also designed and mailed to 60 employers through conveniently selected from 160 companies advertised in those newspapers within that period. A total of 31 responses were received, only 30 were usable, for a response rate of 50%. Questions focus on the importance of skills for the accounting graduates to possess. The results supporting the previous studies indicate that besides qualification and subject knowledge, employers nowadays are seeking for accounting graduates with multitude of skills such as IT knowledge, good interpersonal and communication skills, critical thinking skills, problem solving skills, and managerial skills. The result will provide information to accounting students, educators, administrators, and employers for career planning and evaluation purposes. Therefore it should be informative to both accounting educators and practitioners.

CHAPTER ONE

INTRODUCTION

INTRODUCTION

The role of accounting professions need to be re-evaluated as a result of changing landscape of today's financial market, the advent of new technologies and globalization (Whye, 2000). The emergence of information technology (IT) and globalization in exercising the business has changed the way accountants report the financial figure; reporting through the internet (Lymer, 1996). Due mostly to new technologies, the accountant's role has changed from one that recorded, classified and reported on economic events to one that designs, evaluates, and reports on enterprise - wide information (Ruf and White,2000). As noted by them the more accounting graduates are exposed to these changes; globalization, changing landscape and the IT involved, the more prepared they will be for the world of business. Furthermore, accounting graduates need to understand that they as professionals will be expected to play important roles in integrated enterprises, including technical expert, information analyst and business advisor.

In today's environment characterized with all sophisticated equipment and processes requires accounting graduates to possess other criteria such as life-long learning style, interpersonal and teaming skills, communication skills, critical thinking skills, ability to recognize and assess the global and ethnic dimensions of business challenges and opportunities, and ability to reap the advantages of diversity Reckers (1996).

What exactly potential employers want from the accounting graduates? What are attributes should accounting graduates possess? According to Reckers (1996) and MacCallum (1997) it is not an easy work to determine what the employers actually need from the accounting graduates due to the continuance change in job