# EMPLOYABLE GRADUATE: UITM PROFESSIONAL ACCOUNTANCY PROGRAM EXPERIENCE

Nooraslinda Abdul Aris<sup>1,2\*</sup>, Mira Susanti Amirrudin<sup>2</sup>

<sup>1</sup>University Transformation Division
<sup>2</sup>Dept of Professional Accountancy Studies, Faculty of Accountancy
Universiti Teknologi MARA, 40450 Shah Alam, Selangor
\*nooraslinda@uitm.edu.my

# **ABSTRACT**

Higher Learning Institutions (HLIs) should aim to produce high-quality human capital that meets local demand and is globally marketable. HLIs need to take stock of the current state of graduate employability from both the employers' and the graduates' perspectives if they are to respond effectively to the knowledge and skills requirements of the industry. Globally, graduate employability is a concept that is becoming increasingly popular in the higher education sector. The underlying assumption is that graduates need attributes other than those skills needed in the subject-specific discipline. This article provides a sharing experience of the professional accountancy program in UiTM, especially on the journey of getting the platinum status awarded by the global professional accounting body. In addition, two key points worth sharing are the student's top achievement and how to be employable once they complete their study. Using synthetic analysis, the main points from the graduates were gathered during a series of sharing sessions with the new students to motivate them to become chartered accountants and be employed globally.

**Keywords**: employable graduate, accounting program, professional body

# 1. INTRODUCTION

The Professional Accountancy Program is designed to provide students with the necessary skills and knowledge to become successful accountants. This program aims to produce employable graduates with a strong understanding of accounting principles and the ability to analyze business situations critically.

Accounting is a fundamental component of any business, so employers expect accounting graduates to have a solid foundation in the subject matter (Pratama et al., 2020). While the responsibility of educating accounting students includes preparation for professional work and professional identity, the research indicates that graduate education or employer training programs may be better able to address the development of strategic critical thinking skills (McClure-Nelson, 2020).

Employability skills are essential for accounting graduates to succeed professionally (Dyki et al., 2020). This shift is reinforced by professional accounting bodies worldwide that recommend broadening the accounting curriculum to include employability skills. These skills include IT, analytical, problem-solving, business awareness, and communication skills.

The ability to work in a team, organizational skills, 'real life' experience, and ethical professionalism are also highly desirable in accounting. Additionally, accounting graduates must possess basic accounting skills, fraud awareness, and a strong understanding of information technology (Heang et al., 2019). The ability to work in a team, organizational skills, 'real life' experience, and ethical professionalism are also highly desirable in the field of accounting. Additionally, accounting graduates need to possess basic accounting skills, fraud awareness, and a strong understanding of information technology (Heang et al., 2019).

#### 2. JOURNEYS TOWARDS "PLATINUM" STATUS

The Faculty of Accountancy, University Teknologi MARA (UiTM) has been awarded as a tuition provider with "Platinum" status by the Association of Chartered Certified Accountants (ACCA) starting in June 2010. This recognition makes UiTM the first public HLI in Malaysia to be certified as capable of producing international standard accountants.

"Platinum" status is the highest award given by ACCA based on criteria such as the facilities provided by the faculty, teaching and learning techniques/modes, and the students' continuous outstanding results and achievements. The main criterion is based on the achievement of excellence in the examination results, where 75 percent of the courses offered have a passing rate higher than the world passing rate.

Figure 1 below outlines the critical success factors (CSFs) for getting and maintaining the "Platinum" Learning Provider status by the faculty over the years. Maintaining the status is a challenging task for the faculty members. Everyone is responsible and accountable for ensuring that the process, from marketing the program and selecting the students until the exam date and results announcement, runs smoothly and offers an excellent experience for the students.

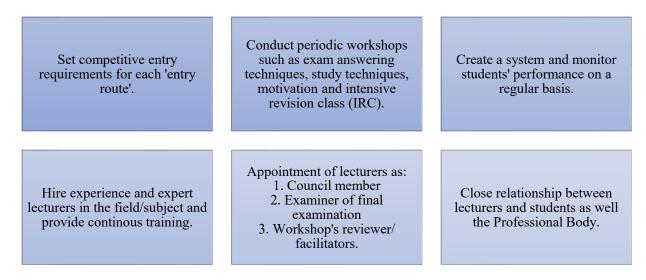


Figure 1: CSFs for getting and maintaining the "Platinum" Learning Provider status.

# 3. METHOD

The methodology for collecting and understanding the key factors to graduate employability among the accounting students involved the usage of Syntactic Analysis. Syntactic analysis is described as the study of the logical meaning of specific phrases or portions of sentences. It has been widely used in understanding and analysing responses in both written and spoken languages. Sentence structures play a vital role in spoken and written forms to conclude one's proficiency to express sustained expressions or complete thoughts in any context of communications (Krishnan & Maniam, 2021).

#### 4. RESULTS AND DISCUSSION

Based on information gathered since ACCA awarded the faculty the platinum status, there are two essential items worth sharing – the number of awards and students with outstanding performance and their sharing with the new students on how to get such outstanding performance once graduated and employed.

# 4.1 Outstanding performance

Presented in Table 1 below are the number of awards and students obtaining the top prize winner based on years. There were no awards recorded in the years 2014 to 2017 due to some planning to discontinue the program within the faculty. However, the professional program was asked to resume its operation in 2017 by the late Tun (Dr.) Haji Arshad bin Ayub. Students with top achievements were announced and celebrated by ACCA once the full results were formally announced. The scores were compared both locally and globally.

The nine awards within the first five years (2009 - 2013) illustrated the hard work of the faculty member. Such awards were due to proper planning and strategies of human resources in teaching the subject. In the last six years (2018 - 2023), the number of awards and students has increased as the 'ball game' of getting the top score is already known, and it is about pushing the talent, i.e., the students themselves.

Year	No. of	No. of s	No. of students	
	Awards	Male	Female	
2009 – 2013 (5 years)	9	6	3	
2018 – 2023 (6 years)	15	7	11	
	24	13	14	

**Table 1:** Numbers of awards and students based on year.

# 4.2 Employable skills

Becoming a top accounting student requires a combination of technical, interpersonal, and cognitive skills. According to the top performers (prize winners) during a continuous sharing session (at the beginning or towards the final exam every semester) with new students, some of the critical success factors that can help accounting students achieve their goals are outlined in Figure 2 below.

# 5. CONCLUSION

Producing an employable graduate is the primary responsibility of any program offered by HLIs. The professional accountancy programs are designed to equip graduates with the skills and knowledge needed to succeed in the accounting profession. These programs can help graduates achieve their personal and professional goals.

Based on the faculty of accountancy experience, getting the platinum status by ACCA itself is the most remarkable milestone as it recognised the faculty member's ability to teach and produce top performers as compared to other learning providers in the world. The student's achievement in getting outstanding performance is contributed by many factors, which may be translated and connected to the support from the top management.

The factors that help graduates to be employed at the end depend on the program structure or design by the HLIs and awareness by the students themselves in approaching the dynamic working life.

#### **SELF-AWARENESS**

- Clear understanding of own strengths and weaknesses
- Having the right attitude
- Support Family, Financial and Institutional (UiTM, ACCA)

#### **SOFT SKILLS**

- •Both hard skills and soft skills are mandatory to be successful
- Develop soft skills leadership, problem-solving, time management, and negotiation skills
- Other important skills Ethical Skills, digital skills, business skills, and interpersonal skills

#### **COMMERCIAL AWARENESS**

- Understand how the business world works
- Identify how accountancy fits into the larger, commercial, and strategic objectives
- Responsible on how to improve efficiencies, reduce expenditure, and add improvements that will benefit the organisation's bottom line

Figure 2: CSFs that can help accounting students to be employable graduates.

# **ACKNOWLEDGEMENT**

The authors would like to thank the Department of Professional Accounting Studies, Faculty of Accountancy of UiTM for the information provided.

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