

Graduate Work Skill

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University Utara Malaysia**

By:

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UNIVERSITY UTARA MALAYSIA
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DECLARATION

I declare that all the work described in this thesis was undertaken by myself (unless otherwise acknowledged in the text) and that none of the work has been previously submitted for any academic degree. All sources of quoted information have been acknowledged through references.

AHMAD MOFTAH MEMHAME SALEM
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Abstract

One purpose of higher education is to graduate students who will become productive citizens. Some researchers are suggested that every member of an institution of higher education is responsible for promoting educationally purposeful activities that lead to producing good citizens. They argued that students, faculty, administrators, and staff should attempt to prepare students for productive lives after college. There are various ways that students can learn these skills. However, they can be learned in the classroom, and through extracurricular activities and etc. This present study is investigated if accounting graduates from University Utara Malaysia College of Business, a public institution, perceived that their accounting curriculum enhanced the development of their personal competencies of professional demeanor, accounting knowledge, auditing knowledge , computer knowledge, economics, law, leadership, logical reasoning, memorization, oral communications, professionalism, problem solving, statistics, time management, written communications, and working well with others. A survey of accounting graduates who in final semester of program of master together the data of this study. Responses from the students with different curricular paths were compared to determine if significant differences existed in their perceptions of the development of their personal competencies.

Keywords: professional demeanor, accounting knowledge, auditing knowledge , computer knowledge, economics, law, leadership, logical reasoning, memorization, oral communications, professionalism, problem solving, statistics, time management, written communications, and working well with others

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CHAPTER 1

INTRODUCTION

1.1 Background of the Study

Accounting education and practices are almost the same around the world. No major differences can be found about the terminology such as journal, ledger, costing, and book keeping. However, in a world where globalization is rapidly on the rise, possessing across cultural understanding and affinity is increasingly important (Doran, Boullion, & Smith; 1991).

Therefore, it is interesting in studying the experiences of students studying abroad or even within the same border but from the different state as they endeavor to acquire a cross-cultural experience, including acquisition of a language, exposure to diverse socializations, and world views, and resulting in an educational experience on scholastic and personal levels (Buckless, Lipe, & Ravenscroft; 1991).

Furthermore, some studies into learning within the accounting discipline have indicated that, given the nature of the tasks in accounting that build on prior knowledge, and the algorithmic nature of recording transactions, a surface approach to learning (Biggs, 1994). A number of definitions of Accounting have appeared in the literature, each attempting to separate its field of study. The Committee on Terminology of AICPA (1953) defined accounting as the art of recording, classifying, and summarizing in a

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