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The Importance of Non-Technical Skills in Accounting Graduates

NOOR AZIZI ISMAIL, FAISOL ELHAM & KAMARUL BAHRAIN ABDUL MANAF
School of Accountancy
Universiti Utara Malaysia

ROSMAWATI MAMAT
Matriculation College
Arau Perlis

ABSTRACT

The purpose of this study is to look at the quality issue from the perspective of one of the most important customers of higher education institutions — employers that hire the accounting graduates. Specifically, this study determines how well skill requirements match skill preparedness of accounting graduates. Results revealed that five most important non-technical skills required by employers were the ability to perform assigned tasks, having initiative, teamwork, computer literacy, and problem solving. Employers, however, perceived that higher education institutions do not seem to prepare accounting graduates with all the skills required. The majority of employers agree that quality differences exists between accounting graduates from public and private institutions, and accounting graduates with and without professional qualifications. Finally, the study highlights suggestions to improve the quality of accounting graduates, and also recommendations for future research.

ABSTRAK

Tujuan kajian ini dijalankan adalah untuk melihat isu kualiti graduan perakaunan daripada perspektif majikan. Khususnya, kajian ini cuba mengenalpasti sejauhmana skil yang diperlukan oleh pihak majikan dipenuhi oleh graduan perakaunan. Keputusan daripada kajian menunjukkan lima skil bukan teknikal paling penting dari perspektif majikan adalah keupayaan menjalankan tugasan, inisiatif, kerja berpasukan, kemahiran komputer dan penyelesaian masalah. Majikan, walau bagaimanapun, berpendapat Institusi Pengajian Tinggi (IPT) gagal menyediakan menyediakan graduan dengan kemahiran yang dikehendaki. Majoriti majikan juga berpendapat terdapat perbezaan yang signifikan antara graduan daripada Institusi Pengajian Tinggi Awam dan Swasta, dan juga antara graduan perakaunan yang tidak mempunyai kelayakan profesional dengan yang berkelayakan. Akhir sekali, kajian ini memberi beberapa cadangan bagi meningkatkan lagi kualiti graduan perakaunan dan cadangan untuk kajian seterusnya.

INTRODUCTION

Malaysian higher education has undergone substantial growth in the last few years as a result of the efforts made by the Ministry of Education to expand the education industry. The introduction of new legislations such as the new Education Act 1996, the National Council on Higher Education Act 1996, the Private Higher Educational Institutions Act 1996, the National Accreditation Board Act 1996, and the National Higher Education Fund Board Act 1997, manifest government commitment to make Malaysia a regional center of excellence in education. These legislations will help produce a new generation of Malaysian graduates who are able to acquire knowledge and skills, are intellectually competent, scientifically minded, emotionally stable, morally upright, and socially apt.

The government's policy in education is consistent with its manpower planning to provide the country with the right human skills. Many changes have been made to cope with the demands for education including restructuring and incorporating the higher education institutions (HEI), shortening tertiary courses from four to three years, and revising the Universities and University College Act. The development of a virtual university, distance learning, franchise and twinning programs, as well as the construction of branch campuses of foreign universities have also contributed to the recent growth of Malaysian education. The rapid development in education will lead to a more competitive environment among Malaysian HEI. Each university has developed its own competitive strengths, positioning itself as a center of selective excellence. Courses and programs offered now are more demand-driven and sensitive to changes in the global environment.

Views about the decline of graduates' capabilities recently, however, raise questions concerning the accountability of Malaysian HEIs. The implementation of a new three year degree program, for example has placed extra burden on HEIs in producing quality graduates. The revised Universities and University College Act is also said to restrict student activities thus creating more passive graduates. The increasing number of private colleges offering accounting diplomas or degree programs, increasing number of students enrolling in distance learning education, and other factors have given rise to the question of the quality of local accounting graduates. A number of studies carried out in other countries such as the United States (US) and the United Kingdom (UK) reveals that higher education institutions had failed to prepare students with skills necessary to compete in an increasing global economy (Buckley, Peach & Weitzal, 1989; Hotch, 1992; Mukherjee, 1993; Oliver, Que, Farinch & Garland, 1996; Parry, Ruthford & Merrier, 1996).

This paper addresses issues that are related to the quality of the non-technical skills of accounting graduates from the perspective of one of the most important customers of higher education institutions, i.e., the firms that hire the graduates. First, what are the non-technical skills most needed by employers of accounting graduates? Second, do accounting graduates meet the skills required by the industry? These issues are becoming more important recently due to the rapid development of Information Technology (IT) that led the world into a borderless environment. The world has observed changes in political, social, legal and regulatory, and technological environment due to new business deals i.e., globalization. Accounting, being the provider of financial information about an entity, will inevitably be affected by the rapid development of IT and business deals.

LITERATURE REVIEW

Businesses require a broad blend of technical and strategic skills (Sheridan, 1993). Hence, there is no general consensus about what skills are needed by businesses and who possess those skills (Cappelli, 1992). To solve this problem, several institutions have established a standard, routine procedure to survey businesses that hire their graduates (Rau, 1995). Schmidt

(1991) conducted a survey and provided a list of non-technical skills required of business graduates comprising creativity, communication, ethics, entrepreneurship, globalization, IT, interpersonal skills and problem solving. Levenburg (1996) then supported the findings of the study. He found that problem analysis skills ranked high, along with oral communication, teamwork, written communication, honesty and integrity, decision-making skills, reliability, self-initiative, computer skills, and leadership skill.

The recent explosion of IT, i.e., Internet usage, clearly indicates the increasing importance of computer skills. A study by Hammond, Hartman and Brown (1996) reveals a surprisingly low percentage of college courses that require the student to work on computer-based applications despite the fact that businesses routinely rely on computer support to handle real-world operations. The American Assembly of Collegiate Schools of Business (AACSB, 1993) strongly encouraged business schools to include written and oral communication as an important characteristic and provide coverage of ethical and global issues as well as the influence of political, social, legal and regulatory, environmental and technological issues.

As for the accounting profession, Williams (1993) argued that, in addition to technical knowledge, future accountants also need to develop non-technical skills such as the capacity for enquiry, abstract logical thinking and critical thinking, historical consciousness, international and multicultural knowledge and the ability to resolve ethical dilemmas. The Accounting Education Change Commission (1990) in Nathan and Dunn (1997) listed a set of skills required for accounting graduates. Those skills include effective reading, writing, analytical and conceptual thinking, ability to solve diverse and unstructured problems in similar settings, understanding of organizations and the means by which organizations change, understanding of the political forces shaping the standard setting, understanding of the economic, social, cultural and psychological forces that affect organizations, and knowledge of historical and contemporary events affecting the accounting profession.

Cook and Finch (1994) surveyed accounting employers to identify important skills that should be acquired by accounting graduates. The study revealed that the most important quality in a potential employee is educational background, prior-work experience, and training potential. Other important attributes included are people skills, involvement in campus activities, strong managerial potential, intelligence, personality, common sense, ability to think and act decisively, and ability to meet the demands of the profession.

Oliver et al. (1996) surveyed the preferences of employers for the background of entry-level accountants. The results of the study revealed some deficiencies in accounting graduate background qualifications. The areas include verifying computations by hand, and job and internship experiences, especially ones involving computers.

Many critics contend that higher education falls short in meeting the job requirements of industry (Parry et al., 1996). Colleges and universities have been criticized for several shortcomings. A major criticism is that business schools put too much emphasis on analytical problem solving without regard to the practical implications of managerial actions and decisions. Businesses have also been critical of the lack of curriculum breadth and teaching quality. Maybe an even more important criticism is that too many colleges and universities have shifted from teaching students how to think, to teaching what to think. Teaching the skills of logical analysis and systematic use of evidence so that students are able to examine ideas critically with factual information has been replaced by emotional interpretation constructs that are not based on reality (Sowell, 1997 in Willis & Taylor, 1999). As a result, college graduates who enter the job market may have biased expectations about the level of performance required by industry. More specifically, businesses complain that too many students put their personal career before the goals of the organization (Hotch, 1992). He further suggests that higher educa-

tion should continually seek feedback from corporate friends to know how to adjust academic programs to meet changing job market requirements. They should create a niche that exploits a unique strength to achieve a regional, if not a national, reputation. This type of focusing is fundamental to every quality management program.

Interestingly, a study carried out by Willis and Taylor (1999) found that most employers felt that the quality of the business graduates had improved in recent years and that colleges are adequately preparing graduates for successful business careers. Their findings showed that employers are pleased with the graduate computer skills. However, graduates seemed to lack in international focus, oral communication skills, and written communication skills. Recently, Rosmawati (2000) conducted a study on employers' perception towards the quality of Malaysian business graduates. Findings from the study revealed that the five most important skills perceived by employers were the ability to perform assigned tasks, teamwork, initiative, computer literacy, and interpersonal skills. Employers, however, perceived that higher education institutions had failed to prepare business graduates with all the skills needed.

METHODOLOGY

The population of this study consists of 226 accounting firms and 758 non-accounting firms. Non-accounting firms consist of companies listed at the Kuala Lumpur Stock Exchange (KLSE) as at November 2000. These two groups of companies are chosen as they are assumed to employ the biggest number of accounting graduates. To determine the appropriate sample size, a formula as suggested by Krejcie and Morgan (1970) was utilized. The formula produced a Table of "Sample Sizes Required for Given Population Sizes". With an error limit of $\pm$5%, the sample size was determined to be 254 for KLSE companies and 144 for accounting firms. A systematic sampling procedure was then used to select the sample from each group.

Data and fact-finding were done through questionnaires. The instruments were adopted from a similar study conducted in the UK by Willis and Taylor (1999). Two new items, namely written and oral communication (Bahasa Malaysia) were included in this study to suit the local environment. A pilot survey was then conducted to test the validity and relevancy of the questionnaire using five companies. Respondents were asked to write comments on the questionnaire if the instructions were unclear, and to indicate items that were not understood. Based on the returns, the questionnaire was accordingly revised.

The questionnaire was divided into three parts. The first part addresses demographic data. The second part obtains information on the importance of skills required by employers. Respondents were asked to rate each skill using a five-point Likert scale (5=very important, and 1=not at all important). The third part gathers information regarding the quality of local accounting graduates according to the skills listed. Again, respondents were required to rate each skill using a five-point Likert scale (5=very prepared, and 1=not at all prepared).

FINDINGS

A total of 398 questionnaires were sent through the mail to the partner of accounting firms and the accounts manager of KLSE listed companies. From this number, 116 were returned and this represents a response rate of 29 percent.

Demographic Information of Respondents

Table 1 shows the profile of respondents according to industry types. Non-accounting firms represent the largest number of responses (71%).

The Importance and Preparedness of Skills as Perceived by Employers

Table 2 displays a ranking of the importance and preparedness of skills as perceived by employers. Skills with mean score of 4.0 or more were considered

Table 1

Industry Type

Groups	Frequency	Percent
Accounting Firm	34	29
Non-Accounting Firm	82	71
Total	116	100

important by employers or sufficiently prepared by higher education institutions. Five important skills with the highest overall mean scores were the ability to perform assigned tasks, initiative, teamwork, computer literacy, and problem solving. Other important skills include personal attitude, motivation, written communication (English), interpersonal skills, oral communication (English), leadership, and general knowledge to perform job. Five skills with the lowest overall mean scores were awareness on global issues, appearance, knowledge of other related disciplines, oral communication (Bahasa Malaysia), and written communication (Bahasa Malaysia). Results in Table 2 also revealed that higher education institutions do not seem to prepare graduates with all the skills required by businesses. Five skills with the widest gap in mean scores were written communication (English), oral communication (English), problem solving, ability to perform assigned tasks, and initiative.

Table 2

Means and Rankings of the Importance and Preparedness of Skills as Perceived by Employers

	Importance		Preparedness			
Skills	**Mean**	**Rank**	**Mean**	**Rank**	**Gap**	**Rank**
Ability to perform assigned tasks	4.66	1	3.08	5	1.58	4
Initiative	4.47	2	2.91	9	1.56	5
Teamwork	4.47	2	3.08	5	1.39	8
Computer literacy	4.33	3	3.71	1	0.62	16
Problem solving	4.32	4	2.65	13	1.67	3
Personal attitude	4.31	5	2.98	6	1.33	10
Motivation	4.30	6	2.92	8	1.38	9
Written communication (English)	4.28	7	2.53	16	1.75	1
Interpersonal skills	4.27	8	2.76	11	1.51	7
Oral communication (English)	4.25	9	2.56	14	1.69	2
Leadership	4.23	10	2.71	12	1.52	6
General knowledge to perform job	4.15	11	2.94	7	1.21	11
Analytical/math/statistical	3.95	12	2.92	8	1.03	14
Project management	3.89	13	2.82	10	1.07	13
Written communication (BM)	3.75	14	3.32	3	0.43	17
Oral communication (BM)	3.66	15	3.33	2	0.33	18
Knowledge of other related disciplines	3.62	16	2.54	15	1.08	12
Appearance	3.51	17	3.18	4	0.33	18
Awareness on global issues	3.37	18	2.36	17	1.01	15

The t-test was performed to examine the difference between employers' perception towards the importance of each skill. Results in Table 3 reveal that there are significant differences between employers' perception and the importance of the following skills: computer literacy, analytical/math/statistical, interpersonal skill, teamwork, written communication (Bahasa Malaysia) and oral communication (Bahasa Malaysia).

The t-test was also performed to investigate the differences between employers' perception towards higher education institutions' preparedness in providing graduates and the skills needed by employers. Results in Table 4 reveal that there are significant differences between employers' perception and the preparedness of the following skills: computer literacy, general knowledge to perform job, and initiative.

Table 3

Summary Results of Independent t-test on Industry Type and the Importance of Skills

Skill	Group	Mean	Mean difference	t	Sig.
Computer literacy	AF	4.06	-.38	-2.812	.006
	N-AF	4.44			
Analytical/math/statistical	AF	4.24	.41	2.583	.011
	N-AF	3.83			
Interpersonal skill	AF	4.03	-.34	-2.313	.023
	N-AF	4.37			
Teamwork	AF	4.18	-.41	-3.270	.001
	N-AF	4.59			
Written communication (Bahasa Malaysia)	AF	3.44	-.44	-2.508	.014
	N-AF	3.88			
Oral communication (Bahasa Malaysia)	AF	3.38	-.40	-2.172	.032
	N-AF	3.78			

P<0.05, AF=accounting firm; N-AF=Non-accounting firm

Table 4

Summary Results of Independent t-test on Industry Type and the Skills Preparedness

Skill	Group	Mean	Mean difference	t	Sig.
Computer literacy	AF	3.38	-.47	-2.666	.009
	N-AF	3.85			
General knowledge to perform job	AF	2.68	-.37	-2.368	.020
	N-AF	3.05			
Initiative	AF	2.65	-.38	-2.383	.019
	N-AF	3.03			

P<0.05, AF=accounting firm; N-AF=Non- accounting firm

Employers Perception of the Overall Quality of Accounting Graduates

Table 5 displays the overall mean scores of overall preparation and overall quality of accounting graduates as perceived by employers. Results show that higher education institutions do not seem to adequately prepare graduates with all the skills required by businesses as the mean scores of overall quality and overall preparedness are below 3.

ceive that the overall quality of accounting graduates better than employers from accounting firms.

Employers' Perception of the Quality Differences among Accounting Graduates

Results from Tables 7, 8 and 9 revealed that seventy-six (65.5%), ninety-one (78.4%), and eighty-seven (75%) respectively, of employers perceived that there are quality differences among accounting graduates

Table 5

Employers Perception of the Overall Preparedness and Overall Quality of Accounting Graduates

Skill	Mean
Overall preparation	3.09
Overall quality	3.08

Results of the t-test from Table 6 however reveal that there are significant differences between employers' perception, and the overall preparedness and overall quality of accounting graduates. Employers from non-accounting firms are more likely to perceive that higher education institutions had prepared their graduates better than employers from accounting firms. Employers from non-accounting firms are also more likely to perceive that the overall quality of accounting graduates better than employers from accounting firms.

from private or public higher education institutions, local or foreign higher education institutions, and graduates with or without professional qualifications. Although the majority of employers seemed to agree that differences in quality exist among the graduates, results in Table 10 show that only 43% of the employers prefer to hire graduates from a particular higher education institution.

Table 6

Summary Results of Independent t-test on Industry Type, and the Overall Preparation and Overall Quality

Skill	Group	Mean	Mean difference	t	Sig.
Overall preparation	AF	2.85	-.32	-2.575	.011
	N-AF	3.18			
Overall quality	AF	2.76	-.46	-3.669	.000
	N-AF	3.23			

P<0.05

AF=Accounting firm; N-AF=Non-accounting firm

Table 7

Employers' Perception of the Quality Differences among Accounting Graduates from Public and Private Higher Education Institutions

	AF (Percent)	N–AF (Percent)	Total (Percent)
Yes	20(58.8%)	56 (68.3%)	76
No	6 (17.6%)	26 (31.7%)	32 (27.6%)
Unsure	8 (23.5%)	-	8 (6.9%)
Total	34 (100%)	82 (100%)	116 (110%)

AF=accounting firm; N-AF=Non-accounting firm

Table 8

Employers' Perception of the Quality Differences among Accounting Graduates from Local and Foreign Higher Education Institutions

	AF (Percent)	N–AF (Percent)	Total (Percent)
Yes	25 (73.5%)	66 (80.5)	91 (78.4%)
No	7(20.6%)	16 (19.5%)	23 (19.8%)
Unsure	2 (5.9%)	0 (0.00%)	2 (1.7%)
Total	34 (100%)	82 (100%)	116 (110%)

AF=accounting firm; N-AF=Non-accounting firm

Table 9

Employers' Perception of the Quality Differences among Accounting Graduates with and without Professional Qualifications

	AF (Percent)	N–AF (Percent)	Total (Percent)
Yes	33 (97%)	54 (65.8)	87 (75%)
No	1 (3%)	28 (34.2%)	29 (25%)
Unsure	0 (0.00%)	0 (0.00%)	0 (0.00%)
Total	34 (100%)	82 (100%)	116 (110%)

AF=accounting firm; N-AF=Non-accounting firm

Table 10

Employers' Preference to Hire Graduates from Particular Higher Education Institutions

	AF (Percent)	N–AF (Percent)	Total (Percent)
Yes	20 (58.8%)	30 (36.6%)	50 (43.1%)
No	14 (41.2%)	42 (51.2%)	56 (48.3%)
Unsure	0 (0.00%)	10 (12.2%)	10 (8.6%)
Total	34 (100%)	82 (100%)	116 (110%)

AF=accounting firm; N-AF=Non-accounting firm

Results from the chi-square test performed indicated that there are relationships between employers' perception from different industries and the quality of graduates from public and private higher education institutions ($p < 0.01$), and the quality of graduates with and without professional qualifications ($p < 0.01$). Non-accounting firms are more likely to perceive that there are quality differences between public and private institutions accounting graduates than accounting firms. Accounting firms, on the other hand, are more likely to perceive that there are quality differences between accounting graduates with and without professional qualifications.

Surveyed employers were also asked to identify the major strengths and weaknesses of today's accounting graduates. Results in Tables 11 and 12 show that willingness to learn and work hard, and computer capability were the primary strengths while communication skill was the most frequently listed weakness. Another weakness that was mentioned almost as frequently as communication was lack of business experience.

The final question asked what higher education institutions could do to produce quality accounting graduates. Summary results are presented in Table 13. The majority of employers suggested that institutions teach better understanding of "real work" and communication skills. Other recommendations included the teaching of motivational courses and company loyalty.

Table 11

Major Strengths of Accounting Graduates as Perceived by Employers

Attribute	Frequency	Percent
Willingness to learn and work hard	46	41.1
Computer capability	41	36.6
Ambitious	15	13.4
Self-esteem	7	6.3
Others	3	2.7
Total	112	100.0

Table 12

Major Weaknesses of Accounting Graduates as Perceived by Employers

Attribute	Frequency	Percent
Lack of communication skills	51	45.1
Business inexperience	32	28.3
Lack of work ethics	19	16.8
Lack of team focus	6	5.3
Others	5	4.4
Total	113	100.0

Table 13

Employers' Suggestion to Prepare Quality Graduates

Suggestion	Frequency	Percent
Better understanding of "real work"	39	35.8
Internships	33	30.3
Teach better communication skills	31	28.4
Others	6	5.5
Total	109	100.0

DISCUSSION

The study, among others, attempted to identify the importance of non-technical skills required by employers. Results from the study revealed that twelve skills considered important by employers in order of importance were the ability to perform assigned tasks, initiative, teamwork, computer literacy, problem solving, personal attitude, motivation, written communication (English), interpersonal skills, oral communication (English), leadership, and the general knowledge to perform job. The findings supported and confirmed other research findings such as Schmidt (1991), Levenburg (1996), Nathan and Dunn (1997), and Rosmawati (2000).

Results from the independent t-test showed that there are significant differences between employer perceptions of the importance of computer literacy, analytical/math/statistical, interpersonal skill, teamwork, written communication (Bahasa Malaysia), and oral communication (Bahasa Malaysia). Employers from non-accounting firms are more likely to perceive that computer literacy, interpersonal skill, teamwork, written communication (Bahasa Malaysia), and oral communication (Bahasa Malaysia) as more important than employers from accounting firms.

Secondly, the study attempted to identify the preparedness of higher education institutions in providing the skills required by employers. Results from the study revealed that higher education institutions seemed not to adequately prepare accounting graduates with all the skills desired by employers. The findings supported the conclusion by Rosmawati (2000) but contradicted those found by Willis and Taylor (1999). The differences may reflect that Malaysian higher education institutions are slow in revising and updating their curriculum to reflect the rapid changes in business environment and requirements. However, computer skills seemed to please the employers as it received the highest mean. It appears that today's accounting graduates are well equipped with computer knowledge and skills to work effectively in the information age. Among the worst prepared skills were written and oral communication (English), problem solving, ability to perform assigned tasks, and initiative. The findings supported and confirmed the results found in Willis and Taylor's (1999) study. The findings showed that communication skills, though considered among the most important skill world wide, is an issue faced by most businesses in the world. Finally, results from the t-test showed that employers from non-accounting firms are more likely to perceive that higher education institutions had prepared graduates with computer literacy, general knowledge to perform job, and initiative better than employers from accounting firms.

The survey does not flush out, however, the reason why non-accounting firms and accounting firms seemed to perceive differently towards the importance of certain skills and the preparedness of higher educa-

tion institutions in providing quality graduates. It may be because different industries operate in different business environments. Hence, their perceptions may differ, as they require different skills. The findings from this study cannot be compared to prior research, as to the best of our knowledge, no such study has been undertaken to look at the differences between employers' perception from different industries and the importance of skills and higher education institutions' preparedness in providing graduates with the skills required by employers.

Thirdly, the study attempts to identify employer perception towards the quality of accounting graduates from public and private higher education institutions, local and foreign higher education institutions, and graduates with and without professional qualifications. The majority of respondents perceived that there are quality differences among the graduates. Further test using chi-square revealed that non-accounting firms are more likely to perceive that there are quality differences between public and private institutions accounting graduates than accounting firms. Accounting firms, on the other hand, are more likely to perceive that there are quality differences between accounting graduates with and without professional qualifications.

The survey does not flush out, however, the factors contributing to the differences in quality of graduates or which category of higher education institution is superior to others. It might be because graduates from certain HEIs possess certain attributes not found in graduates from other HEIs. Graduates from foreign HEIs, for example, are noted to possess better communication skills, are more easy-going and self-confident compared to graduates from local higher education institutions. Although employers seemed to agree that differences in quality exist among the graduates, only 43% of employers prefer to hire graduates from a particular higher education institution. It may be because employers in Malaysia do not want to be biased to a particular HEI.

CONCLUSIONS

Results from the study shed light on the non-technical skills required by employers from accounting graduates in Malaysia. Among the skills considered important were the ability to perform assigned tasks, initiative, teamwork, computer literacy, problem solving, and personal attitude. Secondly, higher education institutions in Malaysia do not seem to adequately prepare their graduates with the skills needed by employers. Five skills with the widest gap in mean scores were written communication (English), oral communication (English), problem solving, ability to perform assigned tasks, and initiative. Finally, employers in Malaysia agreed that differences in quality exist between accounting graduates from public and private higher education institutions, local and foreign higher education institutions, and also graduates with and without professional qualifications. However, only 43% of employers prefer to hire graduates from a particular institution.

RECOMMENDATIONS

The following are some recommendations that could be useful for higher education institutions. First, HEIs should have a close relationship with the industry to get the latest inputs of the business development and requirements. This can be achieved through research collaboration and industrial attachment of academicians in various industries. This is important as the students depend upon their instructors to be current in their knowledge of the marketplace and to provide them with the education suitable to reach their goals. Second, HEIs need to emphasize and train the students with non-technical skills in addition to technical skills to compete in today's highly competitive business environment. Third, HEIs should incorporate more case studies to expose students with the latest development in business environment. Fourth, HEIs should lengthen

the period of practical training to give more exposure to students of real business world.

Finally, this study is also subject to several limitations that need to be considered in future research. First, employers' perceptions in the study were limited to the skills specified in the questionnaire. There might be other skills not included in the questionnaire that need to be considered in future research. Second, the sample of this study was limited to public accounting firms and big companies listed on the KLSE. Smaller companies might have different requirements from bigger companies. Hence, future research should also consider smaller companies and compare the results of the two groups. Lastly, the study did not attempt to identify the factors influencing employer perception towards the quality of graduates. Future research should look at the possible factors that might affect employer perception.

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