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## ENHANCING ACCOUNTING GRADUATE READINESS IN MALAYSIA: A THEMATIC ANALYSIS FOR POLICY MAKERS AND EDUCATORS

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**Abstract:**

This paper examines the readiness of accounting graduates in Malaysia using a stakeholder-driven thematic analysis. It draws on qualitative insights from interviews with two renowned Malaysian organisations. The research identifies four key challenges affecting graduate employability: (1) persistent gaps in soft skills such as communication and critical thinking, (2) limited digital competency aligned with industry needs, (3) insufficient ethics education, and (4) weak collaboration between academia and industry in curriculum development. National statistics and international reports, including those from ACCA, highlight that critical soft skills are lacking among fresh graduates. Framed by Vroom's Expectancy Theory, the analysis explores how students' motivation to develop long-term professional competencies is influenced by institutional reward structures that prioritise academic performance. Manual thematic reanalysis revealed recurring concerns among industry stakeholders, which were categorised and presented as core themes to inform policy. The paper proposes targeted reforms, including curriculum redesign, digital integration, formalised stakeholder involvement, and values-based ethics training. These recommendations aim to realign accounting education with evolving workforce demands and national education reform agendas. The findings will be useful for policymakers, universities, and professional bodies to strengthen employability and instil strong work ethics among future accounting professionals in Malaysia.

**Keywords:**

Accounting Education; Graduate Readiness; Employability, Soft Skills; Ethics Training.

**Introduction**

The responsibilities of accountant within accounting profession, once held a traditional role have become complex and requires a unique blend of technical expertise. This has heightened the demand for graduates who are not only technically competent but also able to adapt to rapid changes in technology and regulatory frameworks. The transformative forces such as globalisation, digitalisation, and automation reshape business operations, accounting professionals are expected to demonstrate greater agility, ethical judgment, and analytical thinking (Loo & Foo, 2019). The change requires an overhaul on how accounting graduates are trained and assessed for workforce readiness. This study builds on the interview findings from two Malaysian organisations from the FRGS project, integrating with this current research on thematic analysis.

The urgency to enhance graduate employability in Malaysia has been highlighted by Ministry of Higher Education (MOHE) and professional bodies such as Malaysian Institute of Accountants (MIA). Both of the institutions underline the significant of aligning academic outcomes with competencies demanded in the professional field (MIA, 2023). Among others include equipped student with hard skills like financial reporting and taxation and soft skills like communication, leadership, and ethical awareness (Mohamed & Bakar, 2020). Despite the efforts of the institution, accounting graduates still encounter difficulties in satisfying the demand from the industry. The mismatch between academic qualifications and job expectations, coupled with employer dissatisfaction over graduates' lack of soft skills, digital competency, and ethical readiness, often leads graduates to accept lower skilled jobs reflecting a deeper issue of low confidence and perceived value, as explained by Vroom's Expectancy Theory. For instance, Malaysia had recorded 5.92 million graduates by 2022, yet the country still reported 187,800 unemployed graduates and 1.68 million underemployed working in jobs below their qualifications (Department of Statistics Malaysia [DOSM], 2023). In the accounting sector, employers consistently highlight soft skills such as teamwork, communication, and adaptability as key deficiencies among fresh graduates. This is supported by global evidence from ACCA, which cites findings from Hays and Kaplan (as cited in ACCA, 2021) reports indicating that communication is the most sought-after soft skill by employers, and that three-quarters of employers struggle to find graduates with strong communication and teamwork abilities (ACCA, 2021).

A study involving 187 Malaysian employers found these attributes to be among the most critical, yet commonly lacking (Ramli, Daud, Abu, & Fadzil, 2018). Moreover, another analysis showed that IT competencies remain underdeveloped, with graduates attaining only two-thirds of the digital skills needed for the profession (Mohamad, Rosli, & Yusof, 2022). These gaps reveal deeper systemic issues in curriculum design, industry alignment, and the motivational priorities of students. Building on qualitative insights obtained through prior research involving industry player in two prominent Malaysian organisation that have been nationally recognised for their excellence in graduate employability and organisation cultural, making them valuable sources for insight into industry expectations of accounting graduates.

This paper looks at ways to improve professional readiness through policies shaped by input from stakeholders. From the interviews with accounting practitioners and HR managers, many shared that graduates are still not well prepared, especially in digital skills, critical thinking, and solving real work problems (Zakaria, Hussin, & Ismail, 2021).

These concerns reflect broader international trends observed by the International Federation of Accountants (IFAC, 2025), which call for transformative shifts in education and training. This policy paper proposes an actionable reform rooted in empirical findings and stakeholder feedback considering the employers expectation that Malaysia universities produced graduates that immediately can adapt with working environment. This also fits with the Malaysian government's plans for education reform and digital transformation, as stated in its policy documents and strategic plans. The paper's goal is to help guide future curriculum design and academic policies by using real input from industry, so that Malaysian accounting education stays competitive and relevant worldwide (Rosli, 2022).

## **Literature Review**

To understand the gaps, this section reviews prior studies on graduate readiness, employability, and skills development in the accounting profession. Readiness of accounting graduates has been well-documented in the literature of accounting education as a global phenomenon (Muhammad, 2025). Such phenomenon is exceptionally concerning in Malaysia, and recent studies highlighted the seriousness of the situation which warrants in-depth analysis for improvements (Universiti Malaya, 2022; MQA, 2021).

### ***Graduate Employability and Industry Expectations***

The term 'employability' can be defined as the possibility of employment for a person with an organisation based on his or her skill set which fulfils the requirements and anticipations of the prospective employers (Ghani, 2020). In addition, Tsiligiris and Bowler (2021) further defines employability when a person acquires the necessary skills, knowledge, experiences, personal attributes that can facilitate his or her prospects of an employment with an organisation. In light of the definitions, employability in the accounting profession has been the core emphasis in training future accountants to meet the demand of industry expectations (MIA & ACCA, 2020).

The dynamic nature of the accounting profession entails adaptability, ethical reasoning and lifelong learning (Albrecht & Sack, 2000; Boyce et al., 2001). The Malaysian scenario encapsulates a more concerning situation on the competitive nature of the profession and the high demand for accounting qualifications. Based on its Integrated Annual Report 2023, themed 'Future Fit Profession for a Better Tomorrow', the Malaysian Institute of Accountants reported that there are over 150,000 registered accounting students in Malaysia, with approximately 30,000 graduates entering the job market annually (MIA, 2023). Such report resonates with worrying concerns that have been raised on the readiness of these graduates to fulfil industry expectations (MQA, 2021)

Studies have consistently highlighted the mismatch between academic learning and industry expectations in Malaysia. One reason is that too much focus is given to grades and theory, while practical skills are often overlooked (Universiti Malaya, 2022). One of the deficiencies that has been particularly pronounced in the practical skills is in the field of information technology (Azhar, Jalaludin, Ghani, Ramayah, & Nelson, 2023). One of the main areas where this gap is visible is in technology skills, especially with the rapid changes brought by Industry 4.0.

### ***Digital Transformation and Technological Competencies***

The Fourth Industrial Revolution, also known as Industry 4.0, is defined as a unique ecosystem, specifically “cyber-physical systems” that possess capabilities and connectedness for both people and machines (Liu & Xu, 2017). In addition, Industry 4.0 has also been described as a framework for the smooth exchange of information between people, information, and communication technologies in an integrated and interconnected environment (Ghani, 2020).

Industry 4.0 has introduced critical changes to the skills required in accounting. Akbulaev, Mammadov, and Shahbazdov (2021) stated that this strong impact is mainly because accountants can now get real-time data more easily, which improves the quality of information used for decision-making. The Business Outlook Report 2020, jointly presented by MIA and ACCA, echoed the collective reviews of the Malaysian accounting and finance professionals, emphasised the importance of technological advancements, specifically data analytics, to ensure long-term viability of the accounting profession (MIA & ACCA, 2020).

The MIA (2023), in its integrated annual report, shared a similar view. One of its strategic goals is to develop and improve the skills of accounting professionals so they can meet business and market needs. It also states that future accountants must be able to use digital tools like data analytics and AI. However, in a recent report by the International Federation of Accountants (IFAC), underlined a significant lag in integrating such skills within academic programs (IFAC, 2025). Beyond technology, closer collaboration between academia and industry is also needed to address these challenges.

### ***Stakeholder Engagement in Curriculum Development***

The Malaysian government has continuously emphasised the need for universities to collaborate with the industry to ensure the alignment with the demands of Industry 4.0. Such effort is seen to be pivotal for curriculum relevance in response to the dynamic nature of the evolving landscape (CSAP, 2014). Multi-stakeholder involvement such as professional organisations can play a crucial role in collaborating with universities to ensure academic programs meet evolving market needs (MIA, 2023; IFAC, 2025). This is particularly important because these professional groups can facilitate the formidable transition of graduates into the real-life accounting profession by providing the much-needed holistic support and guidance. (Herbert, Rothwell, Glover, & Lambert, 2020).

According to Ghani and Mohamed (2019) the objective of higher education is to foster the holistic development of graduates, encompassing not just academic achievement but also social, emotional, physical and spiritual or ethical being. Aligning with this notion, Omar and Hasbolah (2018) reiterate that the objective of higher education is to develop within students a profound respect for the ethical value of life and a strong eagerness and commitment for the pursuit of knowledge. Despite some initiatives, current efforts remain fragmented (IFAC, 2025). Another crucial area, often overlooked, is ethics education, which is central to the integrity of the accounting profession.

### ***Ethics Education in Accounting Curricula***

Professional accountants, who prioritise honesty, integrity, and professionalism in all aspects of their work have long been regarded as the custodians of financial integrity. According to ACCA Policy and Insight Report (2024), in a survey of ethical accountants, 64% of respondents said that ethical dilemmas have become more difficult to resolve, acknowledging the concerning increase of corporate scandals in the past three years (ACCA, 2024).

Unethical accountants being the central figures of corporate scandals have concerned various parties, especially the stakeholders. Considering the impact of these scandals on the economy and, the perceived role of accountants in providing reliable information for decision-making, the issue of unethical accountants should be addressed seriously (Parsimin F. A., Haron H., Jamil N. N., Ramli M. N., & Salleh Z., 2023). Thus, a stakeholder-engagement approach, specifically the education sector, is believed to be one of the ways to mould and develop graduates, not just with good technical skills and knowledge, but also high moral values (Jamil N. N., Haron H., Ramli M. N., Parsimin F. A., & Salleh Z. (2024).

According to MIA Integrated Annual Report (MIA, 2023), graduates from MIA-accredited universities contributed to the most unethical cases committed by certified accountants. Thus, universities, considered as one of the most important stakeholders, should review their ethics education to ensure that their accounting students uphold high ethical values when they graduate (Jamil, et al., 2024). Yin, Ismail, and Hamid (2014) found that ethics education is not taught consistently in Malaysian universities, with 67.1% of educators saying the current coverage is not enough. The MIA Competency Framework (2023) also points out that ethics is a core part of being a professional accountant. Thus, it is imperative that universities need to understand how accounting students can be motivated to learn ethics and be ethical accountants.

### ***Expectancy Theory and Student Motivation***

Expectancy Theory (Vroom, 1964) helps explain why accounting students often aim for high grades instead of building wider professional skills. The theory says that people are motivated when they believe their effort will lead to the performance and rewards they want. In the context of accounting education, students may perceive that good grades provide immediate, tangible rewards such as scholarships, recognition, or job interviews while the development of soft skills, digital literacy, and ethical reasoning may not yield direct or short-term benefits. This perception can result in students undervaluing critical competencies that are highly sought after by employers.

### ***Methodology***

This study uses a qualitative approach based on semi-structured interviews with key decision-makers in two well-known Malaysian organisations. To maintain confidentiality, the organisations are referred to as Company A and Company B. Company A is a leading pharmaceutical organisation with regional operations in Asia, providing insight into the healthcare sector's expectations of graduates. Company B is Malaysia's largest electricity utility and a multinational corporation with operations across several countries, representing the energy industry's perspective. A planned meeting with staff members holding roles in talent development, recruitment and professional training was set, and they were interviewed regarding perceptions of graduate readiness, gaps in academic preparation, and recommendations for improving the alignment between education and industry needs. The interview recordings were transcribed, and the data were subsequently anonymised to protect organisational confidentiality.

For this policy paper, a thematic reanalysis was done manually using open coding techniques. Recurring themes were grouped and refined to reflect employer expectations and systemic challenges in the higher education context. To enhance reliability, all transcripts were reviewed iteratively, and coding decisions were discussed with academic peers. This process helped to minimise individual bias and ensure consistency in theme development. The analytical



framework was guided by Vroom's Expectancy Theory (1964), which provided an approach for interpreting how perceived effort-reward relationships influence student motivation to engage with non-technical competencies such as digital skills, ethics, and communication.

### Finding and Discussion

Table 1 shows the main themes and sub-themes from the secondary analysis of the interview data. These themes highlight common concerns from both organisations and form the basis for the policy recommendations.

**Table 1: Main Themes and Sub-Themes**

No.	Main Theme	Sub-themes	Example description
1	Graduate skill gaps	Lack of critical thinking; weak communication skills	Employers were frustrated that graduates could not explain their ideas clearly or think through problems.
2	Digital competency deficit	Limited software exposure; outdated academic tools	Graduates lacked familiarity with key platforms like Excel, accounting software, and data analytics.
3	Ethics preparedness	Superficial understanding of ethics; case studies missing	Stakeholders noted that ethical reasoning was treated as theory, with little applied context.
4	Curriculum-industry misalignment	Lack of industry involvement; outdated syllabus	Employers were rarely consulted on curriculum design, leading to a misfit between skills taught and skills needed.

The table 1 above shows that the first theme (Graduate skill gaps) diverges between employer expectations and graduate capabilities. The divergent areas include a lack of soft skills, such as communication, flexibility, and critical thinking, which employers commonly mention as a hindrance to professional preparedness. Many graduates with sufficient academic qualifications struggle in real-world settings that demand independent judgment and interpersonal skills. According to the Expectancy Theory of Perspective, students' lack of engagement with these competencies may be attributed to their belief that such skills are not directly recognised. This divergence may be due to the current academic framework frequently emphasising learning outcomes, causing the students to be demotivated to invest in non-examinable skills. At the same time, employers acknowledged that graduates generally demonstrate strong technical knowledge, reflecting the solid foundation provided by Malaysian accounting programs.

The second theme (Digital Competency Deficit) remains underdeveloped. As digital advancement speeds up, cloud computing, data analytics, and automation are vital to accounting. The major issue highlighted is graduates' lack of practical experience with these technologies, which also indicates a discrepancy in the current curriculum framework. However, both organisations noted that universities have begun integrating digital tools into coursework, and companies themselves are introducing structured training programs that expose graduates to emerging technologies.

Next, curriculum development processes often miss a structured input from the industry (Theme 4: Curriculum–Industry Misalignment). Stakeholders involved in hiring processes felt that their feedback was either solicited too late or not systematically incorporated. Institutions should establish formal advisory boards and curriculum co-design partnerships to address this. Still, examples of successful collaborations exist, particularly through internship placements and targeted industry projects, which demonstrate the potential of academia–industry partnerships when properly structured.

Finally, the ethics education embedded in current programs is inadequate and fragmented (Theme 3: Ethics Preparedness). As a result, graduates are often ill-prepared to navigate complex ethical dilemmas, raising concerns about professional integrity. A real-world ethics cases and values-based instruction should be integrated during the graduate's academic journey. Nevertheless, stakeholders recognised that awareness of professional ethics has improved compared to a decade ago, as universities now routinely include ethics modules, albeit with limited applied context.

Taken together, the findings highlight areas of concern but also point to encouraging practices. Strong technical foundations, growing use of digital tools in education, ongoing industry partnerships, and increased attention to ethics demonstrate that progress is already underway. These strengths provide a base upon which reforms can be built.

### Conclusion and Recommendations

These findings confirm patterns identified in the literature, especially the persistent soft skills gap, low digital readiness, and fragmented ethics education. This policy paper highlights the urgent need to make big changes in Malaysian accounting education. Using feedback from stakeholders and data from an FRGS project, the study points out four main gaps: (1) a mismatch between graduate skills and what employers expect, (2) low digital readiness, (3) limited stakeholder input in curriculum design, and (4) insufficient ethics education.

To close these gaps, the paper suggests targeted steps.

- One is to revise the assessment structure so it rewards not only technical accuracy but also problem-solving, communication, and teamwork.
- Integrate digital tools and relevant software into course activities through partnerships with accounting technology providers.
- Establish formal advisory mechanisms to incorporate industry feedback into curriculum design and review cycles.
- Embed ethics education across the curriculum through case-based learning, scenario simulations, and cross-disciplinary approaches.

The use of Vroom's Expectancy Theory explains why students often neglect the professional competencies most valued in the workplace. Many prioritise academic results due to perceived short-term rewards, leading to limited investment in workplace-relevant skills. Therefore, changes in teaching content and student motivation are essential to guide students toward holistic professional readiness. At the same time, the findings highlight encouraging practices: graduates generally possess strong technical foundations, universities are beginning to integrate digital tools, and employers are investing in structured training initiatives. These existing strengths provide a platform upon which reforms can build. By leveraging both the identified gaps and the emerging good practices, higher education institutions, professional

bodies, and policymakers can more effectively align accounting education with evolving global standards and workforce demands.

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