

## **Accounting Graduate Employers' Expectations and the Accounting Curriculum: The Case of Thailand**

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### **Abstract**

The purpose of this study is to establish employers' general expectations of entry-level accountants in terms of accounting knowledge, personal qualities and general work related skills in Thailand. The overall results suggest that collaboration, communication, problem solving and good technological skills are among the top desired general skills. In terms of personal qualities, integrity and ethics, organization of work and handling of tight schedules, and response to clients in a timely and friendly manner are the top ones employers sought after. Most seek after accounting knowledge includes a good understanding of accounting principles, accounting standards, and the ability to prepare accounting analyses and financial reports. Other important general skills, personal qualities and knowledge are also identified in this paper. Finally this paper makes some suggestions on integrating employer expectations in the accounting curriculum.

**Keywords:** *Employer expectations, general skills, personal qualities, accounting knowledge*

### **Introduction**

In the last century, there has been a significant shift from manufacturing to information and knowledge services. We are living and working in a knowledge world economy. Information and communication technology have transformed and are transforming how we learn, how we work, how we do business and the work environment. Sharing information for decision-making, collaboration, innovation, and speed are vital in today's business environment. Employees are expected to have more than routine skills to be successful in the rapidly changing world of business. Today, professional career success lies in being able to communicate; share information; use information to solve complex problems; having the ability to adapt and innovate in response to new demands and changing circumstances; and being able to use technology to create new knowledge to increase the value of business (Pacific Research Center, 2010, Beers. n.d.)

Employers in the 21<sup>st</sup> century are looking for a different kind of skills-set. Both employers and educators have been calling business and accounting teachers to teach and students to acquire creativity and innovation skills; collaboration skills; information management skills; critical thinking and problem solving skills; effective use of technology skills; communication skills; cultural awareness skills; and life-long learning skills (Beers, n.d.). However, many students, unfortunately, are still learning the 20<sup>th</sup> century skills in the 21<sup>st</sup> century. Students must learn the skills for future employment and not for the past. The business environment has changed and is continually changing and the way business is done is following the same trend.

## Background and Literature Review

Over the last 15 or more years, there have been debates on the skills-set accounting graduates should acquire before entering the workplace (Holmes, 2000). There has been a general expectation that accounting graduates should possess non-accounting skills as well as accounting skills (IFAC, 1996). Some writers and researchers have suggested that while technical skills are regarded as the foundation for a person entering the accounting profession, accounting students must develop more than technical skills alone in order to be successful (Aiken, Martin, & Paolillo, 1994; Deppe, Sonderegger, Stice, Clark & Streuling, 1991; Watty, Cahill and Cooper, 1998). It has also been argued that personal qualities or characteristics are important for a successful career in accounting (Delange et al., 2009; Agyemang & Unerman, 1998). More recent findings are consistent with the earlier debates which suggest that employers are seeking graduates who possess a diverse range of non-technical skills (Klibi & Oussii, 2013). This also supported the IFAC 1996 call for accounting graduates to possess accounting and non-accounting skills.

In 2002, Elliot and Jacobson suggested that accounting students need to be knowledgeable in other disciplines such as organizational behaviour, strategic management, measurement and analytical skills. Some have expressed their concern that the accounting education in many institutions put too much emphasis on technical skills to the detriment of other competencies. They suggested that accounting students should be engaged in the learning process and develop skills such as critical thinking and creativity (AAA, 1986; AECC. 1990; IFAC, 1996). Some have recommended the abandoning of the procedural approach in learning accounting (Albrecht & Sack, 2000; Herring and Williams, 2000). Yet others like Hunton (2002), would like to see the teaching of higher order skills such as critical thinking, problem solving and analytical skills in accounting classes. Albrecht and Sack (2000) have also called for the need to develop analytical and written and oral communication skills during the accounting program.

Concerning communication skills, some writers have taken the view that oral and written communication skills are essential skills (Clark, 1990; Nelson et al, 2006; Novin & Tucher, 1993; Morgan, 1997; Delange et al., 2006). McIsaac and Sepe (1996) expressed concern about accountants' display of poor writing skills. Mangum, in 1996, also voiced his concern of the ability of accounting students to communicate when he found that one of the greatest shortcomings of job candidates reported by employers was poor communication skills. This called for better communication skills was supported by Borzi and Mills (2001). Borzi and Mills found a significant level of communication apprehension in upper-level accounting students, leading them to suggest a need to emphasize the developing of oral and written communications skills among accounting students. Burk (2001) found that MBA students experienced communication apprehension. Further, the work of Daggett and Liu (1997) also revealed that accounting graduates were best prepared in entering, retrieving and analysing data but least prepared in writing, presenting and interactive skills. The call for accounting graduates to have a more extensive skills-set was highlighted in a more recent study by Hassal et al. (2005) and Klibi and Oussii (2013). Their study showed similar demands for skills beyond the technical accounting skills.

Today, accountants are regarded as professionals with a sense of leadership, able to manage a team and to exercise rigorous and transparent judgement in various situations (Bescos, 2002; Howieson, 2003; Jones & Abraham, 2009). As a result, employers are seeking a diverse range of skills and attributes in new accounting graduates (Well et al., 2009; Cavanagh & Drenan, 2008). Birrell (2006) argues that managers are required to take quick actions and maintain competitive positions, and this expectation has pushed employers to model a new accounting graduate profile with a large range of technical and generic skills. It seems that accounting students are generally unaware of the new skills currently expected for future accountants in a highly changeable global business context (Klibi & Oussii, 2013). Several researchers have argued that accounting graduates are ill equipped to begin professional practice (Albin & Cruckett, 1991, Van Wayle, 1994; West, 1998; Hall, 1998; Albrecht & Sack, 2000; Matthew 2001). Others suggested that higher education in accounting must

meet employers' expectations in terms of learning, and professional development (Albrecht & Sack, 2000; Chabrow & Hayes, 2001). Hence the challenge for accounting education is to build graduate attributes within and across the accounting education programs to meet the expectations of employers of the 21<sup>st</sup> century.

### **Purpose of the Study**

Over the years, many studies have been conducted in different countries relating to employers' expectations of entry-level accountants (Cory & Pruske, 2012; Tempone, Kavanagh, Segal, Hancock, Howieson & Kent, 2012; Jones, Vedd & Sung, 2009; Klibi & Oussii, 2013; Kavanagh & Drennan, n.d.) The results seem to vary from country to country and over time. The surveys of students' expectations of the workplace do not appear to totally agree with employer expectations (Klibi and Qussii, 2013) and employer expectations are changing over time as well. Recent study findings indicate a conflict where employers seek graduates who possess a diverse range of technical and non-technical skills. However, accounting students perceive that it is instead technical skills which will allow them opportunities to pursue a career in the accounting profession (Klibi & Qussii, 2013).

Accounting graduates face different expectations and circumstances across countries, within countries, different sectors of industries, and regions (Tempone, Kavanagh, Segal, Hancock, Howieson and Kent, 2012). Research findings seem to vary in their ranking of graduate attributes. A number of studies confirmed this problem (Hassall, Arquiro, & Denoso, 2005; Davis & Sherman, 1996; Bui & Porter, 2010). Furthermore, the findings in one country or industry may not be generalized to other industries and countries. The findings of the developed world may hardly be applicable to the developing world or the under-developed countries.

The purpose of this employer expectations study is aimed at establishing the expectations of employers in general relating to their expectations of entry-level accountants in terms of accounting knowledge, personal qualities, and general work related skills in Thailand. The results will help accounting educators and academic institutions offer accounting studies in Thailand to incorporate employer expectations in the business and accounting curriculum to better prepare accounting graduates to enter the profession and at the same time meet the demands of the workplace.

### **Methodology of Research**

This study is a survey of employers from eight industries in Thailand. Two hundred survey instruments were mailed out to employers in four major regions. Eighty-two employers' responses were received, which was equivalent to a response rate of 40 percent. The responses from the different industries are shown in Table 1. Higher responses came from the tourism and hospitality, education and banking and finance industries.

Type of Business	Number of Respondents	Percentage of respondents
Tourism and Hospitality	14	17.07
Health	9	10.98
Manufacturing	8	9.76
Mining	4	4.87
Trading and Retailing	9	10.98
Professional services	8	9.76
Education	11	13.41
Banking and finance	11	13.41
Other	8	9.76
Total	82	100.00

**Table 1.** Respondents and industries

The survey instrument contained three categories of items: general skills (15 items), personal qualities (18 items) and accounting knowledge (11 items). Employers were asked to rate the items

from 1 to 5. (1=not important; 2=important; 3=fairly important; 4=extremely important, and 5= most important).

The analyses of responses on general skills are shown in Table 2 below.

General Skills	Mean	SD
Collaboration skills	4.5542	.6486
Oral communication skills	4.4096	.6632
Problem solving skills	4.3855	.7297
Good computer/technological skills	4.3780	.6599
Written communication skills	4.3650	.6188
Accounting software skills	4.3494	.7560
Critical thinking skills	4.3253	.6826
Independent learning skills	4.3133	.6794
Interpersonal skills	4.3012	.7280
Good listening skills	4.2892	.7076
Social relationship skills	4.2289	.7212
Creative thinking skills	4.1807	.7673
Leadership skills	4.1325	.7287
Negotiation skills	4.0241	.9236
Research skills	3.5663	.8143

**Table 2.** Employers' rating of the importance of general skills

The results show that a variety of general skills were rated to be extremely important by employers of graduate accountants. Collaboration was given the highest rating (4.55). This is followed by oral communication (4.40), problem solving (4.38), and technology skills (4.37). See Table 2. Other general skills rated as extremely important by Thailand employers include written communication, accounting software, critical thinking, independent learning, interpersonal, good listening, social relationship, creative thinking, leadership, and negotiation skills.

Personal Qualities and abilities	Mean	SD
Possess integrity and ethics	4.7317	.5223
Ability to organize work and handle tight deadlines	4.6220	.6012
Response to clients in a timely and user-friendly manner	4.6098	.6621
Have a desire to learn for personal success	4.5976	.6452
Possess desire to learn and improve work performance	4.5000	.6136
Has a positive and professional attitude	4.4146	.7690
Possess a good sense of humour	4.3902	.6805
Ability to work and solve unstructured problems	4.3902	.6984
Able to work under pressure	4.3827	.6238
Ability to work independently	4.3293	.7210
Ability to plan work and assign priorities	4.2805	.6717
Appreciate diversity in the workplace	4.2683	.6858
Able to adapt to workplace changes easily	4.2561	.7667
Have confidence in one-self	4.2195	.7205
Understands the work environment	4.2195	.8168
Sensitive to cultural differences	4.1951	.7104
Possess a good personality	4.1098	.7371
Ability to speak English fluently	3.8537	.8332

**Table 3.** Employers' rating on the importance of personal qualities and abilities

Many skills are perceived to be extremely important, but in terms of personal qualities, integrity and ethics is given the highest rating (4.73, Table 3). This is followed by ability to organize work and handle tight deadlines (4.62) and response to clients in a timely and friendly manner (4.60). For other extremely important personal qualities, see Table 3. Ability to speak English was given the lowest rating, which seems to be consistent with the general attitude in Thailand. Learning English is not a high priority among Thai students.

<b>Accounting knowledge</b>	<b>Mean</b>	<b>SD</b>
Good understanding of accounting principles	4.3780	.7956
Good understanding of accounting standards	4.2561	.8434
Ability to perform reconciliation of accounts	4.2439	.9103
Ability to perform account analysis	4.2439	.8249
Ability to prepare financial reports	4.2195	.8610
Possess excellent accounting theory knowledge	4.1829	.8333
Able to conduct audit and write reports	4.1585	.8530
Prepare budget and budget analysis	4.1341	.8427
Possess good knowledge of business	4.1098	.7857
Obtain high grades in accounting courses	3.5488	.9183
Participate in accounting competitions	3.0854	1.044

**Table 4.** Employers' rating of the importance of accounting knowledge

With regards to accounting knowledge, Thai employers perceived that a good understanding of accounting principles and accounting standards (4.37 and 4.25), an ability to perform reconciliation of accounts, prepare performance analyses and financial reports, possess good accounting knowledge, able to conduct audit and write reports, prepare budget and budget analysis, and possess good knowledge of business are regarded as extremely important (see Table 4).

The overall results of this survey of employer expectations in Thailand appear to support the review of literature given earlier. Employers in Thailand, consistent with current literature on 21<sup>st</sup> century skills-set, are seeking accounting graduates with a multiple skills-set, which are categorised in this study under general, personal qualities and knowledge skills.

The question generated by the results of this survey is timely. The issue is: how can accounting teachers and educators incorporate these desired skills (general skills, personal qualities and knowledge skills) in their accounting classes? The traditional method of lectures and memorising facts will not develop these skills. To meet the challenges of the 21<sup>st</sup> century, business and accounting teachers and teachers in general, must change their teaching methods and curriculum to enable students to acquire a wide variety of non-technical and technical skills that they will need to be successful in business, employment and life. Teaching students what to learn is no longer adequate to prepare students for employment in the 21<sup>st</sup> century. Student must be taught how to learn as well. It is the purpose of the remaining parts of this article to discuss how business and accounting teachers may inculcate a wide range of skills in the students to meet employer expectations.

A major goal of higher education is the preparation of students to face real world challenges as they enter the workplace. As mentioned earlier, while discipline specific knowledge is an important part of learning, a study in 2010 by Wyke, for the Association of American Colleges and Universities reflected the changing expectations of employers of higher education graduates in the United States. The prior study results and the current survey in Thailand suggest that employers of graduate accountants desired that university and college graduates entering the workplace possess a broad set of skills, much broader than in the past, in order to meet the increasingly complex and rapidly changing business and work environment.

### General Skills

Accounting graduates' general skills included in this study are collaboration skills, oral and written communication skills, problem solving skills, computer skills, critical thinking skills, independent learning skills, interpersonal skills, listening skills, social skills, creative thinking skills, leadership, and negotiation skills (see Table 2). As the survey results indicate, employers regard these skills as extremely important for a successful career in today's professional accounting environment. Accounting teachers and educators need to incorporate the development of these skills in the accounting curriculum. Teachers need to move away from the traditional lecture method, which

promotes the acquisition of knowledge, to other teaching methods that will promote the skills mentioned above.

For example, acquiring collaboration skills is perceived to be extremely important. It involves working with others respectfully and effectively to create, use and share knowledge, solutions to problems, and innovations. One does not learn to play, for example, a basketball game or a football game, by oneself. We need to learn to play with peers and coach. Collaboration is increasingly seen to be important in today's working business environment, as well as for many occupations of the future. Collaborative efforts bring gains, encourage team work, work toward solutions and seek to benefit all groups involved.

Critical thinking involves the application of lower and higher orders thinking skills simultaneously to solve new problems and issues. It calls for thinking, and thinking in terms of knowledge, understanding, application, analysis, synthesis, evaluation, recommendation and implication. Information management implies accessing, analyzing, synthesizing, creating and sharing information from multiple sources.

The effective use of technology calls for the creating of capacity to identify and use technology efficiently, effectively and ethically as a tool to access, organize, evaluate and share information. Students need to learn to use technology to develop new ways of solving problems, thinking, and communicating.

A number of teaching methods can be used to develop accounting students' general skills-set. Group accounting case analysis, oral presentation of case analysis, and written submission of case analysis will develop team and collaboration skills, interpersonal skills, analytical and critical thinking skills. Comprehensive accounting problem solving exercises, tests, understanding and application of accounting concepts, will encourage problem solving and critical thinking skills. Group work will also help to promote leadership and negotiation skills, listening skills, oral communication skills; and presentation of cases promotes the use of computer and technological skills, organisation skills, and social skills.

#### Personal qualities and abilities (disposition)

Highly desired personal qualities of accounting graduates, as the survey results indicate, include integrity and ethics, good organizing and planning ability and meeting tight deadlines, timely and appropriate response to clients, desire to learn to improve work performance and personal success, professional attitude, ability to work and perform in less structural situations, and to perform under pressure, ability to work independently, adapt to work place diversity, cultural differences, and changes, confidence in oneself, and good personality (see Table 3).

These qualities and abilities may be inculcated by intentionally building a culture that values integrity and professionalism in accounting classes. Give assignments that require students to organize and present solutions in a well-designed and thought-out format. Consistently require assignments to be submitted on due dates. Create a learning environment that requires independent work, group activities that require students to develop organization and planning skill, and mix genders and individuals from different ethnicity. Twenty-first century business graduates need to develop cultural competencies in working with others by recognizing and respecting cultural differences and working with others from a wide range of cultural and social backgrounds.

In a learning environment described above, it is more likely that students will acquire the personal qualities and abilities described. These desirable qualities and values for professionalism must be communicated to students through in-class and out-of-class activities, requirements, assessments, expectations, rewards and modelling by teachers.

#### Accounting knowledge

Employers in Thailand placed high values, according to the survey results, on good understanding of accounting principles and standards, ability to perform reconciliation of accounts and account analysis, prepare financial reports, possess theoretical knowledge of accounting, possess working knowledge of audit and writing reports, and the preparation and analysis of budgets. These are the technical knowledge and skills that are necessary for a successful career in accounting. Accounting teachers must ensure that the accounting curriculum provides accounting students with a good working knowledge of accounting and business. The survey results suggest that accounting graduates should possess not only technical skills, but also business skills (see Table 4).

Accounting classes should provide students with a good understanding, grounding, and application of accounting concepts, and principles. Among other things, accounting applications, problem solving and cases should move from structured to less structured situations as the students progress through the accounting program. Students should be taught and required to incorporate current accounting standards in working solutions to accounting and reporting problems and cases. Cases and problems in accounting may incorporate the reconciliation of accounts, analysis of accounts, preparation, interpretation and writing of financial and audit reports for management, including making recommendations for actions to improve the financial position or operation based on financial data analysis to increase or create value for the business firm.

Accounting assignments and exercises should also require students to apply the knowledge and concepts learned in class to new situations, using accounting knowledge, information and concepts to look at new ways of solving accounting problems that will create value for the business organization. All in all, the accounting curriculum content must increasingly be designed and taught in such manner to prepare accountants as members of professional management teams, not bookkeepers.

Accounting and business students of the 21<sup>st</sup> century need to take learning opportunities seriously and responsibly in their preparation for employment in an uncertain business and work environment. Students have the right to be taught the 21<sup>st</sup> century work employment skills-set. They should be encouraged to take on the responsibility of the deep learning approach if they are to acquire these skills. If they are not acquiring these skills, it is because their classes are not teaching them or they have failed to take responsibility in learning the skills outlined in this paper. Accounting students should learn how to learn and not just what to learn. Accounting students must be encouraged to get these skills or they will be left behind. No one knows the future. Having these skills will help students to prepare for the unknown.

## **Conclusion**

This study surveyed employers' expectations of accounting graduates in terms of accounting knowledge, personal qualities and general work related skills in Thailand. The overall results suggest that collaboration, communication, problem solving and good technological skills are among the top desired general skills. In Terms of personal qualities, integrity and ethics, organization of work and handling of tight schedules, and response to clients in a timely and good manner are the top ones employers sought. The most sought after accounting knowledge includes a good understanding of accounting principles, and accounting standards, and the ability to prepare accounting analyses and the financial reports. In response to the findings, this paper briefly offered a few suggestions on integrating employer expectations in the accounting curriculum.

## **Further Research**

This study did not examine the expectations of employers from different industries. The samples from the different industries were rather small. A more comprehensive study of the situation in Thailand may add more insight into the expectations of employers.

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