



The Accountancy Fresh Graduates of Wesleyan University – Philippines in the Light of the Skills Expectations of Industry Partners

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ABSTRACT

Employers consider a graduate's achievements in the relevant discipline to be required but not sufficient for them to be hired. It is essential that we fully understand what future employers will accept and needed. In the past, a graduate degree would ensure the welfare of a student's future. Today, something more different. A mere college diploma is inadequate for an individual to secure a promising future. This study aims to determine the fresh graduates' professional accounting skills and technology skills needed by the company and demonstrated by the accounting graduates. Results of study analysis comprised twenty (20) companies showed that computing techniques, written communication, reporting skills, measurement skills, professionalism, and oral communication are what employers seek. Moreover, companies observed that accounting graduates are more knowledgeable in reporting, research, measurement, finance, strategic and critical thinking skills, and problem-solving skills. Regarding technology skills, companies seek employees knowledgeable in spreadsheet packages, accounting packages (SAP, Pastel, QuickBooks), word processing packages, communication software (Skype, Outlook, Slack), electronic commerce, and the worldwide web. However, accounting graduates possess word processing packages, communication software (skype, outlook, slack), world wide web, electronic commerce, and windows. It was revealed that students must be well-versed in Microsoft Office Applications, as this was the employers' primary skills needed both professional accounting skills and technology skills. These results provide the academicians with useful information. Building fundamentals, becoming competitive and continual development of abilities in accounting needs a tough knowledge foundation. Specializing in a specific area of accounting, such as financial reporting, taxation, or auditing, helps an individual become a highly sought-after professional. In a more distinct framework and profound lens, this study will convey collaborations on how Nueva Ecija industries search to hire new accounting professionals. In detail, the foregoing survey purposes were addressed: to

determine the required skills the employers seek from accounting graduates, to identify the more important accountancy graduates' skills, to examine if do companies treat the professional accounting skills similar to technological skills, and to discover if there were any difference on the requirements of employers and the skills demonstrated by accounting graduates.

Keywords: Accounting education, graduate skills, industry skills expectations, technological skills

BACKGROUND OF THE STUDY

Institutes of Higher Education are fronting various challenges to furnish new graduates with the precise skills and viewpoints necessary to the companies. Their ultimate objective is to produce graduates who will be worth in their selected careers. Likewise, school institutions aim to uphold the overall mission and goals by providing their students' growth chances and employment-related services. While there will always be general job skills that an employer is looking for, most employers will likewise need specific skills. These specific job skills are sometimes called "employability skills. According to Yorker & Knight (2014), graduates are more accepted by the industry if they possess a sense of achievements, i.e., skills, knowledge, and other traits that gain them and the community.

Modifications in knowledge, the growth in globalization, and the information economy development have triggered deviations in the business environment R. Katerina (2014) and a commensurate need to focus on skills development Bailey (2014). Albrecht and Sack (2015) identified several changes that are of significance to the accounting profession. These include an increased pace of change; shorter product life-cycles and shorter competitive advantage; the requirement for more decisive actions by management; the development of new industries and new professional services; increased uncertainty and complex business transactions; changes in business reporting and relationships with financial markets; increased regulatory activity and an improved focus on customer satisfaction.

This paper provided evidence from an industry perspective, examining the requirements and preferences of local-based employers in Nueva Ecija, Philippines, and the current skills demonstrated by Wesleyan-University Accounting fresh graduates. Moreover, the following research objectives were addressed:

- To construct the background of responding industry partners of Wesleyan University-Philippines as to the type of industry, the quantity of workers, and years of service in business;
- To determine the required skills, the employers seek from Accounting graduates;
- To identify the more important accounting graduate skills; and
- To discover if there were any differences in the requirements of employers and the skills demonstrated by accounting graduates.

REVIEW OF LITERATURE

When fresh graduate's skills fail to meet their employers' expectations, their first job experience can be discouraging. Employers may put a priority on a set of talents that graduates may consider unimportant. According to previous studies, employers in the accounting industry want employees to have a set of generic skills and their technical and functional skills.

Beyond technical and discipline knowledge, generic skills are university graduates' skills, knowledge, and abilities that apply and transfer to other contexts and are necessary to complete any college degree. Barrie (2006). Daff and his colleagues (2012) created a Framework of Generic Skills that differentiates between two broad domains: cognitive and behavioral skills. Routine, analytic/design, and appreciating abilities are examples of cognitive talents. They primarily concern the student's abilities to assess, analyze, interpret, and report data. Intrapersonal and interpersonal skills are the generic behavioral skills. They entail self-management and flexibility in new and diverse situations (intrapersonal) and dealing with people, talking, bargaining, and leading (interpersonal).

Employers value more generic skills, according to some academics, because they allow employees to put their newly acquired technical talents to good use. Jackling & De Lange (2009). Employers expect that students learn technical skills in accounting schools, but they must also learn generic skills to thrive in their careers. Because employers face a variety of settings and contexts, the perceived relevance of skills differs by country. Employers in Australia, for example, rated communication, teamwork, self-management, initiative, analytical/problem solving, business awareness, and planning as the most important generic skills. Tempone et al. (2012); Kavanagh & Drennan (2008). Sugahara, S., and Coman, R. (2010) discovered that the most important skills for practitioners in Japan were information and behavioral abilities.

These findings illustrate the shift in the function of the Japanese accountant from traditional wealth counting to more knowledgeable professionals providing information and judgment. Similarly, South African practitioners regarded communication, interpersonal, time management, and analytical skills extremely significant in Barac's study (2009). Meanwhile, employers in Tunisia underlined the need for graduates to develop generic skills such as ethical awareness, communication, critical thinking, and teamwork. M. Klibi and Oussii (2013). Hassall et al. (2005) compared employers' perceptions in Spain and the United Kingdom in two European countries. The data revealed that communication skills (oral, written, and effective listening) were the most critical abilities for UK employers. In contrast, practitioners in Spain ranked more vital dedication to life-long learning, problem-solving, and the organization's global vision. Employers in Saudi Arabia have a different perspective than their colleagues in other nations, believing that technical accounting abilities are more significant than generic skills. Mallak, (2012).

On the other hand, Fresh graduates appear to place a higher value on technical abilities than generic skills (Usoff & Feldmann, 1998; Klibi & Oussii, 2013; Yu et al., 2013). Students tend to regard skills stressed in accounting schools, such as routine accounting and research abilities, as vital (Jackling & De Lange, 2009). Students evaluated continual learning as the most important skill, focusing on routine technical expertise and oral and written communication skills, problem-solving, and appreciation skills, according to Kavanagh and Drennan (2008). Accounting graduates appear to believe that the essential criterion utilized by employers is grades, personal traits, and communication abilities (Kim et al. 1993). This disparity in perceptions between students and professionals could be due to a communication breakdown. Graduates' opinions of generic skills, personal and interpersonal skills revealed as being more significant than professional skills, according to Paul Wells' (2009) studies in New Zealand.

Meeting the market's accounting needs is highly dependent on education. The perceived mismatch between accounting education and the needs of students and businesses in the accounting profession has sparked a lot of debate (Siegel, 2010; Wally-Dima, 2011). Accounting graduates are not effectively taught generic skills in their academic degrees, according to employers. They're looking for graduates who can apply what they've learned in the classroom to the job. Previous research has found that education falls short of practitioners' expectations in critical thinking, teamwork, communication, interpersonal, leadership, ethical awareness, emotional intelligence, and technological skills (Burnett, (2003); Kavanagh and Drennan, 2008; Jackling and De Lange, 2009; Daff et al., 2012; Yu et al., 2013).

Furthermore, some students believe they are not receiving appropriate training in skills and traits vital to their future employment. Universities aren't making themselves more employable. They should be provided with a "holistic learning experience" that includes "organized learning, industry engagement, work experience, and extracurricular activities" (Jackling and Sullivan, 2007). Most university accounting curricula appear to be designed to equip students with a strong theoretical accounting foundation rather than prepare them for employment opportunities. Kavanagh and Drennan, 2008; Athiyaman, 2001. Cranmer (2006) even goes so far as to say that generic skills should be taught separately from technical skills and that what students learn in school adds little value to their employability. He claims that the greatest way to develop generic abilities is on the job.

Professional organizations worldwide are concerned that accounting programs emphasize technical abilities at the expense of generic skills. Accounting professional associations responded by urging generic skills in accounting schools to overcome the perceived education gap. The Accounting Education Change Commission (AECC) proposed in its Objectives of Education for Accountants: Position Statement Number One in 1990 that accounting graduates should have generic abilities. Similarly, the International Accounting Education Standards Board (IAESB) has recognized the necessity for accounting graduates to learn generic skills (EIS3, 2005).

Employers anticipate graduates to be better prepared than they are, resulting in a performance gap between expectations and performance. The "difference between the competencies expected by employers and the actual competencies displayed by graduates" is referred to as the "gap." (Maripaz C. Abas, Ombra A. Imam 2016). According to the literature, employers and students have different perspectives on the relevance of general traits essential for job success. (Kavanagh and Drennan, 2008; Yu et al., 2013; Abayadeera and Watty, 2014). These findings could explain why accounting graduates struggle in entry-level positions: first, they are underprepared, and second, they are uninformed of the abilities that employers need. As Gati (1998) points out if companies continue to place more value on abilities that entry-level graduates lack, their efforts to find suitable personnel may fail. Perhaps, as Cranmer (2006) put it, expecting graduates to have all the necessary abilities upon graduation is impractical. Employers should recognize that learning is a lifelong process and that many of the generic abilities they anticipate can only be achieved via on-the-job training.

The literature reveals practitioners', academicians', and students' differing perspectives on the abilities needed to succeed in the profession. It does not, however, ask new hires about their impressions. Students and recent graduates with no job experience are better positioned to

assess their readiness to work than new hires. To the author's knowledge, only one previous study contrasted the opinions of interns, employers, and alumni, but it was limited to only one university (Yu et al., 2013). We can learn more about recent graduates' readiness and, as a result, assess the effectiveness of the existing curriculum by polling them throughout their first year of employment. Dissatisfaction, poor performance, low achievement, and job turnover result from a mismatch between job requirements and employee competencies (Holland, 1997). According to Vroom's Expectancy Theory, an employee's motivation is influenced by the strength of their belief about whether a specific job performance is possible or not, among other factors. Individual characteristics such as personality, skills, knowledge, experience, and abilities contribute to this state. As a result, if an employee believes they lack the necessary talents for the job, they will be unmotivated to complete it (Vroom, 1964). This approach is in line with the Person-Environment (P-E) Fit theory's Demand-Abilities model.

According to the model, employees will acquire strain and stress if there is a mismatch between the demands of the job and their ability to meet them. The model was tested, and the results revealed that tension was positively correlated with job demand and negatively correlated with employee talents. Furthermore, the greater the alignment between what a person has to offer and what is expected of them, the greater the level of job happiness (Edwards, 1996). Job satisfaction is defined as assessing how much employees enjoy their employment and the many facets. (According to Spector, 1997) Job satisfaction is crucial from an employer's perspective since it boosts employee engagement and productivity. If an employee is satisfied, they will be more motivated to accomplish a task efficiently. Individuals who are content with their occupations are more inclined to work harder and are less likely to quit. As a result, job satisfaction affects both motivation and the employee's prospects (Brooks, 2007).

METHODS AND PROCEDURES

The research was proposed to establish expected industry practices and the skills presented by the Wesleyan-University Accounting fresh graduates. A checklist of skills was obtained in retrospect. Survey research was utilized to gather necessary data, administering it with twenty (20) employers from distinct fields of industry sectors: Manufacturing, Retail, Service, Agriculture, Construction, and Nongovernmental Organizations (NGOs) in Nueva Ecija, Philippines. The organizations are mostly private corporations and professional service firms. The organizations have provided their responses during the actual meetings and visitations. Prior accounting studies used a similar process to improve the response rate. Questionnaires sent to twenty (20) employers were accomplished and collected.

The questionnaire was composed of thirty (30) skills, twenty (20) professional accounting skills, and ten (10) technology-related skills). The survey was administered, and the researcher requested the chosen respondents to confirm if they agreed with the requirement of every skill. They were also requested to point how newly accounting graduates joining the accounting profession practice the required skills. The score of skills was on a five-point Likert scale. The rating was the same as to the Albrecht and Sack (2000) instrument which requested respondents to rate the skills on a scale from one (1) to five (5). On the scale, 1 represented "Not Important," while 5 represented "Extremely Important." The first set of skills lists was arbitrarily organized, and there was no categorization.

One organization initially got the sample questionnaire. The aforementioned organization is not a participant in the research study. The trial aimed to improve the study instrument, and some modifications were made to improve its terminology. One representative from each of the twenty (20) participating firms assisted in the finalization of the questionnaire. There was no intention to link any organization included in the study with the responses. Table 1 provides the list of industries in which the participating business organizations are connected.

Statistical analysis for this study highlights that respondents have answered using the Likert scale analysis. The nature of the analysis used the mean of each skill to be calculated and ranked. The results of a Paired Samples T-Test were performed to see if there was a significant difference between the means of the two categories: skills needed and skills practiced.

RESULTS AND DISCUSSIONS

The chosen respondents were provided with questionnaires and requested to answer based on the items needed. Table 1 presents the industry types, number of employees, and work experience of each organization's representatives.

Table 1. Background of Responding Employers

Type of Industry	Number of Employees	Work Experience of Respondents					
	Less than 5	6 – 10	11 – 15	16 and above	Less than 5 years	5 – 10 Years	Greater than 10 years
3 Agriculture	0	1	1	1	0	0	3
3 Construction	0	0	1	0	0	1	2
2 Manufacturing	1	2	1	1	1	1	0
5 Retail	1	1	2	2	1	0	4
5 Service	1		1	1	2	1	2
2 Non-governmental Organization (NGOs)	0	1	0	1	0	1	1
Sub-total	3	5	6	6	4	4	12
Total Industry Participants	20						

The respondents were requested to weigh the importance of the accounting skills of new accountancy graduate employees using the Five (5)-point Likert scale. Table 2 presents the result of the skills needed and the skills practiced by new accountancy graduate employees. Its corresponding means were ranked accordingly, providing the mean difference and other statistical analysis. "Computing Techniques" was ranked the highest or the *most important needs* among the professional accounting skills with the corresponding mean of 4.70, while "Reporting Skills" was rated the highest skills practiced with a mean of 4.30. According to the findings, respondents were satisfied with professional accounting skills in the development of "Reporting Skills," "Professionalism," and "Measurement Skills." They have been included in the employers' 1st five (5) skills needed. However, companies expect accountancy graduates to

develop in "Computing Techniques," "Written Communication," and "Oral Communication." Hence, there is a call for improvement for these three (3) professional accounting skills because they do not demonstrate the primary competence required.

Table 2. The Skills Needed and Practiced by New Accountancy Graduate Employees

Skill Needed		Professional Accounting Skills	Skill Practiced		Mean Difference of Skill Needed over Skill Practiced	Statistical Analysis (SPSS)			
			Mean	Rank		t	Df	P(sig. 2tail)	
4.70	1	Computing Techniques	3.60	8	1.1	8.904	19	.000	*
4.60	2	Written Communication	3.25	11	1.35	10.283	19	.000	*
4.45	3	Reporting Skills	4.30	1	0.15	.767	19	.453	
4.20	4	Measurement Skills	4.05	3.5	0.15	1.000	19	.330	
4.10	5.5	Professionalism	4.10	2	0	1.280	19	.216	
4.10	5.5	Oral Communication	3.05	12	1.05	4.273	19	.000	*
4.05	6	Functional Competencies	3.80	6.5	0.25	1.314	19	.204	
4.00	7	Legal and Regulatory	3.80	6.5	0.2	1.165	19	.258	
3.90	8.5	Finance	4.05	3.5	0.15	-.767	19	.453	
3.90	8.5	Strategic and Critical Thinking Skills	3.90	4	0	0.000	19	1.000	
3.80	9.5	Problem Solving Skills	3.85	5	0.05	-.224	19	.825	
3.80	9.5	Taxation	3.30	10	0.5	1.876	19	.076	
3.25	10	Ethics	3.00	13.5	0.25	1.561	19	.135	
3.10	11	Risk Analysis	3.00	13.5	0.1	.384	19	.705	
3.00	12	Leadership	2.75	15	0.25	.815	19	.425	
2.90	13	Broad Business Perspective	2.90	14	0	0.000	19	1.000	
2.70	14	International Perspective	2.25	16	0.45	2.269	19	.035	*
2.55	15	Research Skills	3.65	7	1.1	-8.396	19	.000	*
2.35	16	Industry Perspective	1.80	17	0.55	2.342	19	.030	*
2.05	17	Marketing	3.50	9	1.45	-7.310	19	.000	*
3.575	18	Total	3.395		0.18	1.077		0.307	

The mean scores were derived using the 5-point scale, where '1' represents 'Not Important' and '5' represents 'Extremely Important'. T-test was performed between scores and demonstrated on each skill. T-values and P-values were determined based on Paired Samples T-tests. *The significance level is 0.05. The ranking order is determined based on the mean scores.

Statistically, t-tests were used on the rankings of each skill to check if there is a significant difference between employer's needed skills and practiced skills by new accountancy graduate employees. It is shown that there is a significant difference between the professional accounting skills needed and the Accounting Skills Practiced at eleven (11) items which seven (7) under Professional Accounting Skill and four (4) under Technology Skill. As measured across the eleven skills, respondents observed the demands of the Accounting profession as high and talented accounting graduates are required. Results are constant with previous studies which have been serious of accounting education (Albrecht and Sack 2000; Burnett 2003; Tan, Fowler, and Lindsay 2004). Professional Accounting Skills and Technological Skill showed that the skills-needed gap is greater than the skills-demonstrated gap. However, there is no significant statistical difference between Professional Accounting skills and Technological Skills.

Moreover, the variances affect all skills items and not one particular skill. Addressing Accounting skills and Technological skills propose earlier changes in accounting instruction based on the results. The research results differ from Awayiga et al. (2010), who report that employers recognize critical and analytical thinking, communication skills, and professional demeanor as the most important skills. Based on the results, reporting skills and professionalism are the most important skills demonstrated by graduates entering the profession.

Technology Skills

Table 3 analysis; the ratings revealed that "Spreadsheet Packages," "Accounting Packages" (e.g., SAP, Pastel, and QuickBooks), "Word Processing Packages," "Communication Software's" (e.g., Skype, Outlook and Slack) "Electronic Commerce" and "World wide web" are the five (5) highly-rated IT skills wanted by companies. Conversely, accountancy graduates demonstrate word processing skills, communication software skills, and World Wide Web skills. Accountancy graduates do not have enough knowledge in spreadsheets and accounting packages, as shown clearly by the respondents. These effects indicate that the faculty has improved students' word processing, communications software, and electronic commerce skills. _Nevertheless, accounting graduates need to be further developed are knowledge in spreadsheets and accounting packages.

Table 3. Ranking of Technology Skills Needed and Demonstrated by Entry Level Accounting Professionals

Skill Needed		Technology Skills	Skill Possessed		Mean Difference	Statistical Analysis (SPSS)			
			Mean	Rank		t	Df	P(sig-2-tail)	
4.65	1	Spreadsheet Packages	3.35	6	1.30	8.850	19	.000	*
4.55	2	Accounting Packages – SAP, Pastel, Quickbooks	2.00	10	2.55	16.616	19	.000	*
4.40	3	Word Processing Packages	4.65	1	-0.25	-1.314	19	.204	
3.80	4.5	Communication Softwares – Skype, Outlook, Slack	3.85	2	-0.05	-.295	19	.772	
3.80	4.5	Electronic Commerce	3.65	4	0.15	.825	19	.419	
3.55	5	World wide web	3.80	3	-0.25	-1.157	19	.262	
3.50	6	Presentation Software	2.65	8	0.85	4.344	19	.000	*
3.30	7	Windows	3.55	5	-0.25	-1.561	19	.135	
3.15	8	Techno Management	2.25	9	0.90	4.414	19	.000	*
2.70	9	Database Packages	2.70	7	0.00	0.000	19	1.000	
3.74		Total	3.245		0.495	3.072		0.2793	

The mean scores were acquired using the 5-point scale, where '1' represents 'Not Important' and '5' represents 'Extremely Important'. T-test was performed between scores and demonstrated on each skill. T-values and P-values were determined based on paired samples T-tests. *The significance level is 0.05. The ranking order is determined based on the mean scores. The t-tests results (investigating whether there were any differences between the most important skills needed and most important skill demonstrated) showed that there was no statistical difference about the Professional Accounting Skills ($t = 1.077$ and $p = 0.307$) and Technological Skills ($t = 3.072$ and $p = 0.279$). The significance level was set at $P < 0.05$ (Table 3).

The findings showed that companies persist in distinguishing that there is no material disparity and a higher increase of the attributes of Wesleyan University graduates concerning professional accounting skills and technological skills. This result corresponds with previous studies. The availability of various talents from fresh accounting graduates has not changed significantly. However, gaps exist in specific skills that need to be improved. The respondents disclosed that accounting graduates are well-equipped on the most important skills needed and practiced measures regarding technology. Changes in the accounting department that are necessary for terms of technology-enhanced students' computer knowledge.'

CONCLUSION

The research provided a significant awareness, discovered the industry standards needed, and sought the industries' expectations of fresh Accounting graduates of Wesleyan University-Philippines. Using the survey results shown that computing techniques, written communication, reporting skills, measurement skills, professionalism, and oral communication are what employers seek. Companies observed that accounting graduates are more knowledgeable in reporting, research, measurement, finance, strategic and critical thinking skills, and problem-solving skills. Despite further expertise in computing techniques and accounting package competencies, employers were satisfied with the students' training in word-processing and communications software skills.

This study provides collaboration and relevant information for content review of the accounting programs to improve fresh accounting practitioners' needed skills and knowledge. New graduates are expected to enter the workforce by computing techniques, communications, reporting skills, measurement skills, and professional skills. The way to address the skills deficiencies would require accounting instructors to look beyond the basic computer skills of Word, Excel, and Access. They need to include advanced Excel skills and the teaching of widely-used Accounting packages skills such as Pastel and QuickBooks and deepen SAP Business One training. Accounting students also need to learn about telecommunications software, intranets, and client/server management.

The fresh Accountancy graduates are not eloquently distinct from what employers look for from an Accounting professional. Therefore, there is no major difference between the skills needed and skills practiced by Accounting graduates. The consistent skills gap on both professional skills and technological skills still needs to be addressed. Accounting graduates who studied other business subjects contributed to becoming aware of the impact of a diverse work environment, such as global and environmental issues. Academes must continue providing high-quality education and comprehensive applications of Accounting knowledge, improving or even revising their Accounting curricula to meet the continuous changes in the industry.

Future researchers could probe the Accounting skills needed by entry-level Accounting professionals to work in the ever-changing marketplace since Accountancy graduates will surely face uncertainties in the future. In addition, future studies may want to focus on "Advanced Excel Skills" and "Accounting Packages Skills."

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