

Nie, Yutong; Mastor, Nor Hamimah

## Article

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# Accounting employability: a systematic review of skills, challenges, and initiatives

Yutong Nie and Nor Hamimah Mastor

Faculty of Management, University of Technology Malaysia, Skudai, Malaysia

## ABSTRACT

This systematic literature review examines the current state of accounting employability research, focusing on required skills, challenges, and initiatives to enhance graduate preparedness. Following PRISMA guidelines, 45 relevant studies were analysed. Key findings highlight the growing importance of a diverse skill set for accountants, including professional skills, soft skills, digital skills and strategic competencies. Meanwhile, a significant gap remains between employer expectations and graduate competencies. The review identifies several initiatives to bridge this gap, such as work-integrated learning and curriculum reforms. The study also highlights barriers to implementation, including limited resources, the need for faculty development, and challenges in engaging students. It suggests directions for future research, recommending efforts that focus on policy development, teacher motivation, curriculum improvements, and student engagement to strengthen accounting education and enhance graduate employability. This review provides insights for accounting practitioners, accounting students, educators, employers, and policymakers to enhance accounting education and improve employability in a rapidly evolving professional landscape.

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## 1. Introduction

In an age marked by swift technological progress, globalization, and dynamic business practices, the employment landscape has consistently evolved, actively pursuing individuals possessing the requisite skills to align with these transformations (Bridgstock & Jackson, 2019; Tomlinson et al., 2022). Professions in accounting, along with other professions, have undergone notable transformations in response to rapid technological advancements and business environments (Apostolou et al., 2022; Banasik & Jubb, 2021). These changes directly impact the employability of accountants, requiring them to adapt and acquire new skills to remain competitive in the job market (Bowles et al., 2020; O'Shea et al., 2022).

Technological innovations, such as artificial intelligence (AI), blockchain, and big data analytics, are reshaping accounting tasks. AI automates routine functions like data entry and basic auditing (Kokina & Davenport, 2017), while blockchain could revolutionize transaction verification, reducing the need for traditional roles (Moll & Yigitbasioglu, 2019). Big data analytics necessitates new skills in data management and analysis (Augustine et al., 2020; Dewu & Barghathi, 2019). These advancements raise concerns about job security in accounting. The World Economic Forum (2018) predicted the displacement of 75 million roles due to automation. Frey and Osborne (2018) estimated a 94% likelihood of automation in accounting, while the ACCA (2016) warns that over 40% of accounting jobs could be lost by 2028. Display quotations of over 40 words, or as needed.

In addition to concerns about the impact of technology on accounting employability, researchers have also focused on the expectation-performance gap in the knowledge and competencies of accounting

**CONTACT** Nor Hamimah Mastor ✉ [m-amimah@utm.my](mailto:m-amimah@utm.my) 📧 Accounting and Finance, Faculty of Management, T08 Universiti Teknologi Malaysia, 81310 Skudai Johor Bahru, Johor

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graduates (Jackson & Meek, 2021; Kotb et al., 2019). This gap highlights the discrepancy between the skills and knowledge expected by employers and the actual performance of graduates entering the workforce (Bui & Porter, 2010; Webb & Chaffer, 2016). Several studies have highlighted that employers are increasingly valuing IT skills and soft skills such as communication, teamwork, and critical thinking (Ghani et al., 2018). However, these skills are often overlooked in accounting programs, which tend to focus more on technical knowledge (Ghani et al., 2018). Research has argued that the failure of higher education institutions to adapt their curricula and teaching methods to the changing needs of the labour market has resulted in a mismatch between the skills of graduates and the expectations of employers (Winterton & Turner, 2019).

To address this gap, solutions like work-integrated learning (WIL) and the integration of digital technologies into accounting courses have been proposed (Jackling & Natoli, 2015; Ghani et al., 2018). Innovative teaching methods, such as team-based learning (TBL), can also enhance soft skills development (Christensen et al., 2019). By adopting these strategies, educational institutions can better prepare graduates for the evolving needs of the accounting industry.

While several review studies have explored various aspects of accounting employability, they have been limited in scope, focusing on a single dimension such as the skills needed by accountants (Tushar & Sooraksa, 2023), or the employability of graduates in general (Zakari et al., 2022). Therefore, this paper aims to provide a comprehensive analysis of the knowledge structure surrounding accountants' employability, examining the demand for skills, future trends, performance gaps, and strategies for improvement. By adopting the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) framework, this review provides a broad perspective on the issues related to accounting employability, enabling an understanding of the challenges faced and the strategies employed to address them in the modern business landscape.

By analysing the selected literature, this review aims to achieve the following research objectives:

1. Provide an overview of current publications and research trends regarding accounting employability.
2. Identify the key employability skills required by future accounting professionals.
3. Identify the expectation-performance gap between the skills and knowledge expected by employers and the actual competencies of accounting graduates.
4. Evaluate initiatives, their effectiveness, and the challenges in preparing accounting graduates for future career demands.

The article is organized as follows: the methodology section outlines the systematic review process and PRISMA framework, the results and analysis sections discuss the four main themes identified in the literature, followed by the conclusion and recommendations for future research and practice.

## 2. Methodology

This study employs a systematic literature review to identify and synthesize existing research on employability skills in the accounting profession. The review is conducted using the PRISMA (Preferred Reporting Items for Systematic Reviews and MetaAnalyses) methodology, which is a widely accepted and rigorous framework for conducting systematic reviews (Liberati et al., 2009; Page et al., 2021).

### 2.1. Eligibility criteria

The eligibility criteria were established to ensure the systematic selection of relevant studies focusing on accounting employability skills and competencies (Page et al., 2021). Studies were considered eligible if they included 'accounting or equivalent expressions' and 'employability or equivalent' in the title, abstract, or keywords.

Following systematic review methodology guidelines, the selection process prioritized studies that provided empirical evidence and systematic methodology, five major exclusion criteria were applied to ensure quality and relevance of the selected studies as detailed in Table 1 (Higgins & Green, 2008).

**Table 1.** Exclusion criteria.

No	Reason for Exclusion
EC - 1	No full text available.
EC - 2	The paper does not present in English.
EC - 3	The paper lacks a systematic research methodology.
EC - 4	The paper does not consider employability.
EC - 5	The paper does not consider accounting students/ professionals.

## 2.2. Search strategy

At the first phase, the Scopus database was selected as the primary source for the literature search. Scopus is one of the largest abstract and citation databases of peer-reviewed literature, covering a wide range of disciplines (Chadegani et al., 2013). The database's comprehensive coverage and advanced search capabilities make it an ideal resource for conducting systematic literature reviews (Falagas et al., 2008; Mongeon & Paul-Hus, 2016). The search string combines main categories of keywords using Boolean operators (AND, OR). The initial search string included two core concepts: 'Accounting' AND 'Employability'. To ensure comprehensive coverage, synonyms and related terms were added to form the final search string: (employability OR 'employability skills' OR 'employment skills' OR compete\* OR 'professional skills' OR 'soft skills' OR 'generic skills') AND (accounting OR account\*). The search was conducted across titles, abstracts, and keywords to capture relevant literature while maintaining a manageable scope. This process yielded an initial sample of 159 articles, which were exported in CSV format and transferred to a spreadsheet for screening and analysis, applying the eligibility criteria.

## 2.3. Selection process

To minimize bias in the systematic literature review process, two researchers independently screened the titles of all articles. Articles with disagreements were advanced to the abstract review stage. After this review, articles with remaining disagreements proceeded to the full-text review stage. Any conflicts at the full-text screening stage were resolved through discussion until a consensus was reached.

## 2.4. Data collection

A data extraction form was developed to ensure that all relevant information was retrieved during the data collection process. Initially, variables included basic article data such as year of publication and journal title. As the review progressed, additional variables were added during the full-text reading process, including study methodology, location, population, and sample size. At this stage, keywords were extracted from the articles to determine their focus. Articles were then categorized based on their different foci, and data were extracted regarding accounting skills and various stakeholders' perceptions of these competencies. Additionally, data were collected on programs aimed at developing accounting employability, including program names and evaluations of their effectiveness and challenges.

## 2.5. Screening process

As shown in Figure 1, an initial keyword search in the Scopus database identified 159 articles. First, 32 articles were excluded based on title relevance. Abstracts were then reviewed to exclude a further 43 articles that were not relevant to accounting employability. The final stage was a full-text review in which a total of 84 articles were analysed in detail. Articles that did not use a systematic research approach, did not focus on accounting skills related issues, or did not address the discipline of accounting were excluded. This left a total of 45 full-text papers to be reviewed in more detail. The remaining articles were categorized into four themes: (1) Key accounting skills from a multi-stakeholder perspective, (2) Generic skills for accounting students, (3) Impact of financial transformation on the demand for future accounting skills, and (4) Programs to enhance accounting employability.

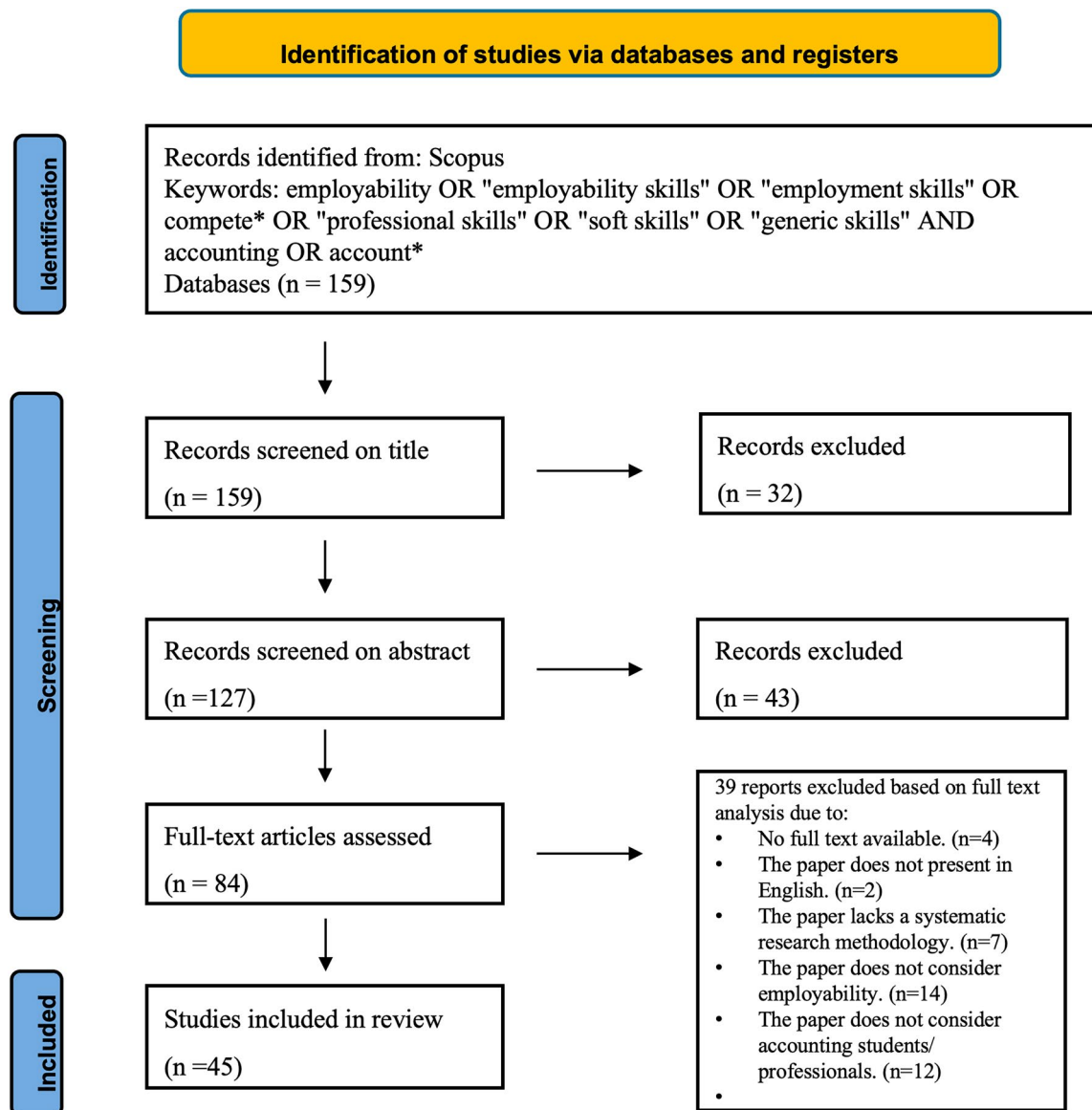


Figure 1. Search Protocol (adapted form Page et al., 2021).

### 3. Results

#### 3.1. Publication trends

A total of 26 journals contributed to the study, with Accounting Education as the most prominent, publishing 17 articles, representing 37.8% of the total. The remaining articles were distributed among 25 other journals across various disciplines. The yearly distribution is shown in Table 2.

#### 3.2. Geographical Distribution and research design

Australia had the highest representation with 11 studies (24.5%), followed by the UK with 8 (17.9%), Malaysia with 4 (8.39%). The prominence of the UK and Australia in accounting employability research is due to their strong education systems, research initiatives, and active professional bodies. In Australia, institutional support from bodies like the Australian Learning and Teaching Council (ALTC) has driven research efforts (Jackling & De Lange, 2009; Tempone et al., 2012). In the UK, universities and professional bodies invest significantly to address skills gaps and align education with industry needs (Kotb et al., 2019; Webb & Chaffer, 2016).

**Table 2.** Yearly distribution of the sample.

Journal name	Number of publication																Total
	2007	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
<i>Accounting Education</i>		1	1	1		1		2	1	1	2	2	3		2		17
<i>Education and Training</i>							1					1		1			3
<i>International Journal of Management Education</i>					1						1						2
<i>Academy of Accounting and Financial Studies Journal</i>										1							1
<i>Accounting and Finance</i>										1							1
<i>Asia-Pacific Journal of Cooperative Education</i>					1												1
<i>Australasian Accounting, Business and Finance Journal</i>														1			1
<i>Australian Accounting Review</i>													1				1
<i>British Accounting Review</i>												1					1
<i>Cogent Education</i>														1			1
<i>Elementary Education Online</i>												1					1
<i>Eurasian Journal of Educational Research</i>												1					1
<i>Heliyon</i>														1			1
<i>Higher Education Research and Development</i>							1										1
<i>Higher Education, Skills, and Work-based Learning</i>							1										1
<i>International Journal of Education and Practice</i>											1						1
<i>International Journal of Language Education</i>															1		1
<i>International Journal of Learning in Higher Education</i>																1	1
<i>Journal of Social Sciences</i>									1								1
<i>Journal of Education (South Africa)</i>												1					1
<i>Journal of Education for Business</i>								1									1
<i>Journal of Emerging Technologies in Accounting</i>												1					1
<i>Journal of Teaching and Learning for Graduate Employability</i>												1					1
<i>Management Science Letters</i>											1						1
<i>Pacific Accounting Review</i>														1			1
<i>Research in Post-Compulsory Education</i>		1															1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>5</b>	<b>9</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>1</b>	<b>45</b>

In terms of research methods, the quantitative method was the most used, with 17 studies (37.8%). Mixed-methods approaches followed, used in 13 studies (28.9%). Qualitative methods were employed in 9 studies (20.9%), while content analysis was used in 6 studies (13.3%). Table 3 shows the distribution of research across different countries and the research methods employed in the systematic literature review.

### 3.3. Literature focus

The literature review on accounting employability skills is systematically organized into four themes, following chapters will explore each.

#### 3.3.1. Key accounting skills: a multi-stakeholder perspective

This section analyses 15 studies published between 2014 and 2023, providing views of essential accounting skills through multi-stakeholder lenses: 5 studies (33.3%) focus on employers' perspectives, 1 study



**Table 3.** Geographic distribution and research design.

	Method								Total	Percentage
	Qualitative		Quantitative		Mix-method		Content analysis			
Country	n	%	n	%	n	%	n	%		
Australia	2	–	3	–	3	–	3	–	11	24.5%
United Kingdom	3	–	2	–	3	–	–	–	8	17.9%
Malaysia	1	–	1	–	2	–	–	–	4	8.9%
South Africa	–	–	2	–	–	–	–	–	2	4.4%
Belgium	1	–	–	–	–	–	–	–	1	2.2%
Ghana	–	–	1	–	–	–	–	–	1	2.2%
Greece	–	–	1	–	1	–	–	–	2	4.4%
Indonesia	–	–	–	–	1	–	–	–	1	2.2%
Jordan	–	–	1	–	–	–	–	–	1	2.2%
New Zealand	1	–	–	–	–	–	–	–	1	2.2%
Saudi Arabia	–	–	1	–	–	–	–	–	1	2.2%
Scotland	1	–	–	–	–	–	–	–	1	2.2%
Tunisia	–	–	1	–	–	–	–	–	1	2.2%
Multi-country	–	–	4	–	3	–	3	–	10	22.3%
Total	9	20.0%	17	37.8%	13	28.9%	6	13.3%	45	100%

**Table 4.** Research theme, sub themes and population 1.

Theme	Sub themes	Research population	Number of studies	Code
Key accounting skills: a multi-stakeholder perspective	Employers' perspectives on skills needs	employers	5	1S, 15S, 34S, 36S, 28S
	Students' perspectives on skills needs	students	1	13S
	Multi-stakeholders' perspectives on skills needs	students, employers	3	5S, 24S, 35S
		students, employers, teachers	1	33S
		students, teachers, accounting employees	1	6S
		students, employers, teachers, accounting employees	2	16S, 38S
		students, teachers, accounting professions	2	21S, 32S

(6.7%) examines students' viewpoints, and 9 studies (60.0%) adopt a multi-stakeholder approach incorporating combinations of employers, educators, students, and accounting practitioners, details are shown in Table 4.

The top ten most frequently mentioned skills, as shown in Table 5, include professional skills, teamwork, communication, personal attributes (such as positive attitude, flexibility), digital skills, problem-solving, leadership, practical skills, analytical skills, and time management. These skills are deemed essential for success in the modern accounting profession.

### 3.3.2. Generic skills for accounting students

As shown in Table 6, six studies explored the importance of soft skills in the accounting profession, assessing their significance from the perspectives of employers, students, teachers, accounting professionals, and existing literature.

The importance of soft skills as employability skills is widely recognized across the reviewed literature. Bunney et al. (2015) state that generic skills for graduate accountants are a 'social and economic imperative in the new knowledge economy'. Employers emphasize soft skills as a key factor in hiring decisions and career advancement, considering them to be as important as technical accounting knowledge (Ghani et al., 2018; Bunney et al., 2015). Ghani et al. (2018) and Nesbit et al. (2023) highlight the significance of soft skills for accounting professionals from the employers' perspective. They identify key soft skills valued by employers, such as interpersonal and communication skills, teamwork, and problem-solving abilities. Soft skills enable accountants to adapt to changing circumstances, work effectively with diverse teams, and communicate their expertise to a wide range of stakeholders (Nesbit et al., 2023). Moreover, as organizations become increasingly global and complex, the ability to collaborate, think critically, and solve problems is essential for driving innovation and maintaining a competitive edge (Ghani et al., 2018).



**Table 5.** Common top ten accounting employability skills.

Skills	Mentions times	Literatures
Professional skills	13	1S, 5S, 6S, 13S, 15S, 16S, 21S, 24S, 29S, 33S, 34S, 35S, 36S
Teamwork	12	1S, 5S, 6S, 13S, 15S, 16S, 21S, 24S, 33S, 34S, 35S, 36S
Communication skills	12	6S, 5S, 13S, 15S, 16S, 21S, 24S, 32S, 33S, 35S, 36S, 28S
Digital skill	10	1S, 5S, 13S, 16S, 21S, 24S, 32S, 33S, 34S, 35S
Person (positive attitude, flexible)	10	1S, 13S, 16S, 21S, 24S, 32S, 33S, 34S, 35S, 36S
Problem solving	9	1S, 5S, 6S, 15S, 16S, 21S, 24S, 32S, 33S
Leadership	6	1S, 13S, 16S, 24S, 35S, 36S
Practical skills	5	6S, 16S, 33S, 34S, 35S
Time management	5	5S, 15S, 16S, 29S, 35S
Analytical skills	4	15S, 16S, 32S, 35S

**Table 6.** Research theme, sub themes and population 2.

Theme	Sub themes	Research population	Number of studies	Code
Generic skills for accounting students	Importance of generic skills	literatures	1	10S
		employers	3	11S, 17S, 27S
		students	1	14S
		students, teachers, accounting professions	1	39S

**Table 7.** Research theme, sub themes and population 3.

Theme	Sub themes	Research population	Number of studies	Code
Impact of financial transformation on the demand for future accounting skills	Technology impact and future skill requirements	employers	2	7S, 22S
		accounting professions, accounting employees	2	23S, 8S
		literatures	2	25S, 18S

### 3.3.3. Impact of financial transformation on the demand for future accounting skills

This section examines six studies that investigate the impact of technology and future skills required by accounting, as detailed in Table 7. The studies identify several key trends in future accounting skill requirements. The first is digital and technical capabilities, which include advanced data analytics and AI applications that are becoming increasingly significant in accounting practices (Tsiligiris & Bowyer, 2021). Accounting professionals must become proficient with digital tools and remain knowledgeable about emerging technologies (Banasik & Jubb, 2021). In addition, technology-driven decision-making capabilities and expertise in automated and digitized processes are becoming essential components of modern accounting tools (Ghani & Muhammad, 2019).

The second is strategic competence. Modern accountants need to demonstrate strategic thinking and business partnering skills to add value beyond traditional accounting functions (Lambert et al., 2019). This group of competencies includes expertise in risk assessment and governance, reflecting the expanding role of the accounting profession in organizational decision-making (Bowles et al., 2020). Understanding sustainable business practices is also becoming increasingly important as organizations focus on long-term value creation and environmental responsibility (Tsiligiris & Bowyer, 2021).

The third group includes professional and interpersonal skills. Adaptability and a continuous learning orientation are important to keep up with rapid changes in the industry (Bowles et al., 2020). With the increasing integration of the accounting role with other business functions, cross-functional collaboration skills are also becoming increasingly valuable (Lambert et al., 2019). In the growing field of accounting, emotional intelligence and social skills remain critical for effective stakeholder engagement and team leadership (Banasik & Jubb, 2021).

### 3.3.4. Programs to enhance accounting employability

This review examines 18 studies that focus on the development and validation of accounting education programs, as shown in Table 8. These studies are categorized into two main themes: program development and program validation.

Five studies designed programs to enhance specific employability competencies. Research on program development reveals diverse approaches to enhancing employability skills. Butler (2016) developed a

**Table 8.** Research theme, sub themes and population 4.

Theme	Sub themes	Research population	Number of studies	Code
Programs to enhance accountancy employability	Develop programs	students and accounting practitioners	1	2S
		students	1	31S
		accounting educators	1	45S
		employers	1	37S
		literatures	1	42S
	Effectiveness and impediments of programs	students, universities, government, employers, and professionals	1	3S
		students	3	9S, 26S, 43S
		literatures	2	19S, 30S
		employers	1	20S
		accounting employees	1	41S
		accounting professions	1	38S
		Educators and professional accounting bodies	1	12S
		teachers, pedagogical counsellors, and policymakers	1	4S
		students, teachers, accounting professions	2	40S, 44S

probability evaluation game that demonstrated the effectiveness of gamification in developing reflexive listening skills. Mistry (2021) showed how embedding professional body engagement within undergraduate accounting degrees significantly enhanced students' professional awareness and career understanding. Jones (2017) proposed that researcher-practitioner collaboration leads to more effective program development aligned with industry needs. Leong and Kavanagh (2013) proposed a comprehensive work-integrated learning (WIL) framework focused on developing professional capabilities through structured industry experiences. Andiola et al. (2020) explored curriculum integration of technology and data analytics skills with accounting department leaders, providing insights into successful strategies for incorporating emerging technologies into accounting education, including faculty development needs, resource allocation, and curriculum design considerations.

Thirteen studies focus on evaluating existing employability skills programs in accounting. Work-integrated learning (WIL) courses have been shown to significantly improve technical skills, professional judgment, and bridge the gap between theory and practice (Jackling & Natoli, 2015; Twyford & Dean, 2024). Team based learning (TBL) methods are also beneficial. Christensen et al. (2019) documented notable increases in student engagement, particularly in collaboration and communication skills, through structured team activities.

Courses focused on emerging technologies have shown benefits. Qasim and Kharbat (2020) demonstrated that structured instruction in technologies like blockchain and artificial intelligence can greatly enhance students' technical skills and understanding of digital transformation. Likewise, Kotb et al. (2019) found that integrating e-commerce concepts and tools into the curriculum systematically improves graduates' technical capabilities, particularly when paired with practical applications and real-world case studies. Additionally, Jackson and Meek (2021) documented improvements in students' industry knowledge and career readiness, underscoring the role of targeted course content in preparing students for professional success.

Meanwhile, the validation study identified several significant challenges to the implementation of the Accountancy Employability Enhancement Programme. First, challenges related to resources and infrastructure pose fundamental barriers to programme implementation. These include limited technological infrastructure and support systems, insufficient financial resources for program implementation, and time constraints for curriculum integration (Kotb et al., 2019; Qasim & Kharbat, 2020; Jackson & Meek, 2021). These resource constraints often limit an institution's ability to provide a comprehensive employability programme.

Faculty and teaching-related challenges include difficulties in assessment design and faculty resistance to change, which may be caused by their negative attitudes or stem from their lack of expertise in soft skills and digital skills development (Asonitou, 2022; Webb & Chaffer, 2016).

Barriers related to students are also significant, they believe soft skills are less important than traditional technical skills (Keneley & Jackling, 2011). Additionally, many students are overconfident in their

existing skills, leading to a lack of engagement in related programs and courses. High absenteeism rates and varying levels of participation further complicate these efforts (Arquero et al., 2022).

Finally, challenges associated with industry collaboration affect the practicalities of employability programmes. Educational institutions face difficulties in maintaining ongoing industry engagement and aligning academic and industry timelines (Twyford & Dean, 2024; Jackling & Natoli, 2015). Additionally, different expectations between academic and industry partners can pose inconsistencies in programme outcomes, which may affect the overall effectiveness of employability programmes (Jackson & Meek, 2021).

## **4. Discussion of results and implications**

### **4.1. Key employability skills required by future accounting professionals**

The findings of the review indicate a change in accounting skill requirements driven by Industry 4.0 and technological advances (Ghani & Muhammad, 2019; Banasik & Jubb, 2021). Analyses of multi-stakeholder perspectives and future trends suggest that future accounting professionals must integrate professional skills, soft skills, digital skills and strategy competencies to remain competitive in a changing business environment (Tsiligiris & Bowyer, 2021; Lambert et al., 2020).

Digital and technical capabilities have emerged as crucial requirements for future employability (Alam & Ogawa, 2024). The profession is experiencing unprecedented change. Accounting roles such as data entry, basic auditing, financial reporting and analyses are gradually being replaced by automated technology (Kokina & Davenport, 2017; Moll & Yigitbasioglu, 2019; Augustine et al., 2020; Al Ghatrifi et al., 2023; Abu Asabeh et al., 2023). While traditional accounting knowledge remains important, it must be enhanced by strong technological capabilities to meet the future needs of the industry (Tsiligiris & Bowyer, 2021). Accountants are expected to be proficient in using various software tools, such as enterprise resource planning (ERP) systems, data visualization tools, and advanced spreadsheet applications. Moreover, the ability to interpret and communicate insights derived from data analysis is becoming increasingly important for accounting professionals to drive business value (Qasim & Kharbat, 2020).

Meanwhile, as the role of accounting transforms to a more advisory function, along with the increasing demand for accountants to provide insights that support organisational operations and drive business development, has led to a growing need for strategic competencies among accounting professionals (Tsiligiris & Bowyer, 2021). Banasik and Jubb (2021) emphasize the importance of strategic decision-making capabilities. Lambert et al. (2020) suggest that future accountants must develop skills in business collaboration and risk assessment. These competencies become critical as the role of the accountant continues to evolve from being technology-focused to being a strategic partner (Bowles et al., 2020).

In addition, employers in the accountancy sector are increasingly emphasising the importance of generic skills. Employers in the accounting industry emphasize the significance of generic skills such as teamwork, communication, problem-solving, and critical thinking (Abayadeera & Watty, 2014). These skills are essential for fostering collaboration, aligning goals, and achieving shared objectives in the workplace. Additionally, personal attributes such as a positive attitude, flexibility, and adaptability are highly valued (Jones, 2014; Lim et al., 2016). These qualities contribute to a positive work environment and enable individuals to thrive in dynamic professional settings.

These findings indicate that accountants need a diverse skill set beyond traditional competencies to remain competitive. A combination of technical expertise, generic skills, and digital competence and strategy capability is crucial for navigating the complexities of the modern business landscape. Higher education institutions and professional bodies must ensure that accounting graduates acquire these skills through relevant curricula, practical training, and ongoing professional development.

### **4.2. Expectation-performance gap between employer expectations and accounting graduate competencies**

The literature review clarifies the requirements for future accounting professionals, including advanced technological capabilities, strategic business competencies, and soft skills. These skills are not just

theoretical concepts, but skills that are actively sought and applied in the workplace (Banasik & Jubb, 2021; Tsiligiris & Bowyer, 2021).

However, there is a significant gap between these established industry requirements and the current state of accounting education (Bui & Porter, 2010; Webb & Chaffer, 2016). This expectation-performance gap has been a persistent concern in the accounting profession, with employers consistently reporting that accounting graduates often lack the necessary IT skills and soft skills, such as communication, teamwork, and critical thinking, despite the increasing importance of these skills in the workplace (Jackson, 2016).

Addressing this expectation-performance gap requires a collaborative effort between academia and industry. Higher education institutions need to regularly review and update their curricula in consultation with industry partners to ensure that the skills taught align with the current and future needs of the profession (Bunney et al., 2015). Incorporating work-integrated learning opportunities, such as internships, projects, and simulations, provides students with valuable practical experience and help bridge the gap between theory and practice (Jackson & Meek, 2021). Additionally, fostering strong partnerships between universities and professional bodies can facilitate the development of industry-relevant skills and provide students with access to mentoring, networking, and professional development opportunities (Tharapos, 2022).

Employers can also contribute to bridging the gap between expectations and performance. By providing clear and detailed job descriptions that outline the specific skills and competencies required for accounting roles, employers can help guide the development of relevant curricula and training programs (Tan & Laswad, 2018). Moreover, offering structured graduate programs, on-the-job training, and mentoring opportunities can support the transition of new graduates into the workplace and help them develop the necessary skills (Rajeevan, 2020).

#### ***4.3. Investigate the initiatives and their effectiveness in preparing accounting graduates for future professional demands***

The research reveals both successes and challenges in initiatives aimed at developing future accounting competencies. Work-integrated learning (WIL) programs have demonstrated effectiveness in bridging theoretical knowledge with practical application. Jackling and Natoli (2015) and Twyford and Dean (2024) found that these programs significantly improved students' technical skills and professional judgment through direct industry exposure. Similarly, team-based learning approaches have shown success in developing crucial collaborative and communication capabilities, with notable improvements in student engagement and professional skill development (Christensen et al., 2019).

Technology-focused initiatives have also shown positive results. The integration of emerging technologies such as blockchain and artificial intelligence with traditional curricula has improved students' technological competence and understanding of digital transformation (Qasim & Kharbat, 2020). Combining digital skills with real-world applications is particularly effective in developing the digital competencies that employers increasingly demand (Kotb et al., 2019).

However, while some programs demonstrate success in developing specific skills, systemic barriers often impede their full potential. The research highlights that these challenges are deeply rooted in institutional structures and cultural contexts, rather than merely being implementation issues (Asonitou, 2022).

In terms of educational resources, educational institutions face inadequate technological infrastructure and support systems, limited financial resources constrain the full implementation of programs (Jackson & Meek, 2021). Challenges related to resources are not limited to simple financial constraints, but also include structural issues within educational institutions. From survey responses and interviews, these challenges include inadequate teacher incentives and limited industry participation (Andiola et al., 2020; Kotb et al., 2019; Jackson & Meek, 2021; Vanhove et al., 2024). Institutions are unable to provide adequate training for teachers and find it difficult to establish effective relationships with industry partners. These problems are more serious in schools that focus on teaching theory rather than practical skills (Jackson & Meek, 2021; Vanhove et al., 2024).

The challenges related to teachers are significant, with many educators lacking expertise in emerging technologies and new teaching methods (Andiola et al., 2020). Meanwhile, the gap between traditional academic training and the rapidly evolving requirements of new professions puts additional work pressure on teacher development needs (Tharapos, 2022; Christensen et al., 2019). Student engagement is

another key challenge. Research shows that students often do not recognize the importance of professional skills development during their studies and do not realize its value until after graduation (Arquero et al., 2022). High absenteeism and varying levels of engagement complicate the effectiveness of innovative teaching approaches (Christensen et al., 2019).

Most notably, these challenges are exacerbated by what Asonitou (2022) terms 'institutional inertia', a systemic resistance to change that develops when repeated reform attempts face consistent opposition. This phenomenon manifests as a deep-rooted organizational apathy towards innovation and change. As revealed in the interviews, universities often become 'fortresses' resistant to external pressure for change. This institutional inertia is particularly evident in contexts where traditional academic models prioritize theoretical knowledge over practical application, leading to what interviewees described as a 'protection net' around established practices and resistance to new teaching methodologies.

To address these challenges, the literature suggests several strategies. First, foster collaboration between academia, industry, and professional bodies to align curricula with industry needs, provide internships and practical experiences, and develop relevant assessment methods (Tharapos, 2022; Tan & Laswad, 2018). Second, invest in faculty development by providing training and resources for integrating employability skills into teaching (Bunney et al., 2015; Jones, 2017), including workshops, professional development opportunities, and collaborative curriculum design. Additionally, investing in faculty development and ensuring continuous evaluation of employability initiatives through regular curriculum reviews and stakeholder feedback are essential (Jackling & Natoli, 2015; Jones, 2017).

Adequate resources and support from educational institutions and policymakers are essential for the successful implementation and sustainability of these initiatives (Jackson & Meek, 2021; Jones, 2017). Addressing these challenges through collaboration, targeted initiatives, and a commitment to continuous improvement will better prepare accounting students for success in a dynamic business environment.

## 5. Conclusion and future research directions

This systematic literature review explores the critical issues related to accounting employability by analyzing 45 articles. The review investigates the accounting competences valued by various stakeholders, as well as future development trends and strategies for cultivating specific competencies. The findings highlight the importance of a diverse skill set, including soft skills, professional skills, strategic competencies, and digital skills for success in the modern accounting profession. In addition, there is still a gap between the skills required by employers and the performance of accountants. Employers are increasingly emphasizing the need for integrated skills combining technical, digital, and soft skills, while educational institutions continue to prioritize technical knowledge over broader skills development. This mismatch is further exacerbated by the fact that students tend to underestimate the importance of soft skills in their academic journey. The review also indicates that initiatives such as work-integrated learning (WIL) and the integration of digital technologies with the professional accounting curriculum can be effective in developing accounting employability. However, their implementation faces barriers, including resource constraints, faculty development needs, institutional resistance to change, and student engagement issues.

Based on this review, future research in accounting education should focus on better integration and development of skills. In terms of policy development, research should explore more effective regulations and sustainable funding policies to support educational innovation. This includes developing policies that can enhance collaboration between industry and academia and encourage curriculum renewal. At the institutional level, research could target three areas: creating integrated curricula that incorporate technological, digital and soft skills; designing faculty development programs to improve skills in teaching emerging technologies and soft skills; and creating incentives to motivate faculty to innovate in teaching methods. On the pedagogical side, effective curricula that integrate soft and digital skills with technical accounting knowledge should be examined. Finally, from the students' perspective, research should explore what motivates students to engage in non-technical skills, including how to emphasize the importance of these skills for career success and developing strategies to enhance student motivation in developing a broader skill set.

This systematic literature review relied on the Scopus database and included only English-language publications, potentially overlooking relevant studies indexed in other databases or published in other



languages. Despite these limitations, this review provides a valuable synthesis of the current state of research and offers actionable insights for stakeholders in the field of accounting employability.

### Author contributions

Yutong Nie contributed to the work reported in the conception, study design, execution, acquisition of data, analysis, interpretation and drafted. Nor Hamimah Mastor substantially revised and critically reviewed the article. All authors agree to take responsibility and be accountable for the contents of the article. They share responsibility to resolve any questions raised about the accuracy or integrity of the published work.

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No potential conflict of interest was reported by the author(s).

### About the authors

**Yutong Nie** is a PhD candidate at the Faculty of Management, Universiti Teknologi Malaysia (UTM). She holds a Master of Accounting from the University of Sydney, Australia, and a Bachelor's degree in Accounting from Northeast Agricultural University, China. Her research interests focus on accounting practices and accounting education, with particular emphasis on professional skills development and accounting pedagogy.

**Dr. Nor Hamimah Mastor** is a senior lecturer at the Faculty of Management, Universiti Teknologi Malaysia (UTM). She holds a PhD in Management from Universiti Teknologi Malaysia, a Masters in Accounting from Universiti Kebangsaan Malaysia (UKM), and a Bachelor of Accountancy from Northern University of Malaysia (UUM). Her research interests include management accounting, social capital, post adoption, and taxation. She is a member of the Innovation Economics (IECONRG) research group and SMART Digital Community research alliance at UTM. Her current research focuses on accounting education, management practices and taxation.

### Data availability statement

The data that support the findings of this study are available from the corresponding author, upon reasonable request.

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