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Research Paper

Perceived Essential Employability Skills for Accounting Graduates: Insights from Alumni and Professional Accountants in Bangladesh

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ABSTRACT
This quantitative study examines the perceptions of accounting alumni and professional accountants regarding the employability skills most critical for accounting graduates to secure employment and sustain careers in Bangladesh's contemporary job market. Using primary data collected through a self-developed questionnaire administered to 120 accounting alumni and 21 professional accountants, the study measures the perceived importance of skills on a five-point Likert scale. Guided by Human Capital Theory, the findings indicate that reporting skills, time management, stress management, teamwork, financial statement analysis, proficiency in accounting software and spreadsheets, and a strong understanding of accounting standards and regulations are regarded as the most essential competencies for accounting graduates. This study largely emphasized employers' or students' perspectives, which fills the accounting employability literature. The findings offer practical guidance for universities in redesigning accounting curricula, for policymakers in aligning education and skills-development policies with job-market needs, and for accounting firms in shaping recruitment, training, and professional development practices. Overall, the study provides actionable evidence to support curriculum reform, stronger university-industry collaboration, and targeted investment in human capital to enhance graduate employability and career sustainability in the accounting profession.

KEYWORDS: *Employability, Alumni of Accounting, Accounting Professional, Career Sustainability*

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I. INTRODUCTION

The employability of university graduates is a significant challenge for most countries worldwide (Asonitou, 2015). Graduates employability is given more priority around the world in all disciplines (Altarawneh, 2016). Bangladesh, an emerging economy, is also facing this challenge due to high unemployment among university graduates. Indeed, there is a skill gap among graduates in the country. To meet this challenge, it is essential to find the proper skill set for graduate employability. The skill mismatch results in a substantial loss of human capital investment, productivity, and economic welfare costs for individuals and enterprises concerned (World Economic Forum, 2014). The ability to rationalize the proper utilization of human resources is vital for the rapidly growing economy (Uddin, 2021). To increase the productivity of the economy, create new jobs, and build infrastructure, the country must invest more in human capital accumulation to raise the skills of its labor force. If the skill gap persists, the socio-economic evolution will be under threat (World Bank, 2018). Employers

need skilled manpower to achieve their organizational goals. They consider that graduates are not fully prepared for the job arena since they do not possess sufficient skills to work (Abas-Mastura, 2013).

Presently, human resources managers have an increased focus on personal attributes and soft skills rather than the subject and the degree. They consider technical knowledge and relevant work experience. The most important personal skills are trustworthiness, reliability, motivation, communication skills and a desire for learning (McMurray et al., 2016). Higher education institutions have the responsibility to promote the essential skills for employment among the graduates (Ayoubi et al., 2017). However, the higher learning institutions are continuing their initiatives without considering the market demand (Boden & Nedeva, 2010). Employees, employers, higher teaching-learning institutions, and other stakeholders will benefit by focusing on employability skills that are essential for job performance (Abas-Mastura et al.,2013). In this highly competitive job market, if business graduates intend to establish themselves as skilled professionals, they should acquire professionalism through gaining soft skills (Zuma, 2021). Now, employers are concerned about soft or non-technical skills in addition to academic qualifications. Soft skills make a graduate qualified for the job market, but after achieving an academic degree in a subject, almost all graduates consider themselves qualified to get a job (Tanius & Susah, 2015). To improve the employability of graduates, the most significant tasks are designing teaching-learning curricula based on corporate demand and providing internships to the students (Chowdhury, 2020). The motivation of this study is to identify the most required skills accounting graduates need for the competitive job market and to examine the role of educational institutions in building skill-based human resources, considering job market demand.

The modern job market values practical skills over mere theoretical knowledge. To build a successful career, it is essential to develop specific abilities and competencies beyond just understanding a subject. Graduate employability and skills development are significant determinants for future career success (Alam et al., 2022). The job market in Bangladesh is becoming increasingly competitive for recent graduates. Therefore, developing employability skills through higher education is crucial not only for improving their chances of finding a job but also for achieving their learning and career aspirations (Sarker et al., 2021). Technological changes are driving the accounting profession to shift from a numerical to an analytical approach. Accounting graduates require a unique skill set to navigate the current job market. Many university graduates lack the in-demand skills employers are seeking because tertiary educational institutions in the country have not taken sufficient steps to equip them (Uddin, 2021). A growing number of industries are increasingly focusing on the Fourth Industrial Revolution (4IR). Developing skills and competencies is becoming increasingly vital for the country's overall sustainability, including ensuring that graduates are employable and can secure lasting careers (Chowdhury, 2020). Indeed, both employability theory and human capital theory highlight that skill development is crucial for an individual's career success and ability to secure employment. A skilled workforce contributes to increased productivity, innovation, and economic growth—the more skilled the human resources a country possesses, the stronger its foundation for advancement. The issue of employability has long been debated in the literature of various countries, highlighting that it is not peculiar to a particular country but is rapidly becoming a global concern in all disciplines, including accounting.

The accounting curriculum has long been criticized for being too narrow, outdated, and inadequate, as it has failed to equip students for employment in the business environment adequately (Ezeokafor, 2025). Tertiary institutions should extensively improve their curricula, with these curricula being designed in line with the requisite industry requirements (Yorke & Knight, 2004). In Malaysia, like other countries, face a serious skill gap, where the employment supply skill is not match with skill required by employer. The perception of different stakeholders plays a pivotal role in selecting the appropriate set of skills for graduates. Alumni and professional accountants are the most important stakeholders who can contribute to the development of a desired set of skills for accounting graduates by utilizing their expertise. This study focuses on the viewpoints of accounting alumni (accounting graduates searching for a job or currently employed) and professional accountants (CA/CMA/ACCA) to discover the most important skills for accounting graduates in securing a career and sustaining a job.

II. LITERATURE REVIEW

Bangladesh has experienced substantial economic growth in recent years across various sectors, including ICT, the garment industry, the pharmaceutical sector, and telecommunications. This economic growth demands a significant number of skilled workers. The job market in Bangladesh for fresh graduates is very complex. Students from various academic disciplines are seeking employment in their respective fields. Many of them may secure a job instantly with their academic degree and knowledge, but many graduates are unable to secure their desired job due to a lack of skills. Employers in Bangladesh continue to attract talent from abroad for management positions, based on the belief that expatriate workers are more skilled and possess industry-specific knowledge, as well as relevant generic skills (Hossain & Arefin, 2025). Employers in Bangladesh are generally choosing expatriates for leadership and technical roles due to their expertise and technical knowledge (Johnson-Lawrence et al., 2020) . A large number of multinational companies operating in Bangladesh prefer foreigners for managerial roles, citing their outstanding problem-solving skills and adaptability to diverse cultures (Mumtaz &

Nadeem, 2021). Bangladesh is losing a substantial amount annually to pay expatriates that could be used for the development of the local workforce. This phenomenon constrains the growth of the local labor force. Considering this skill shortage, the economy necessitates reforms to enhance the skills of local graduates (Wu et al., 2024). The main reason for the skill shortage is a theory-based traditional curriculum. A tiny percentage of business curricula incorporates the practical skills for graduates (Hossain & Arefin, 2025).

There are evident differences between the desires of employers and the skills and knowledge of accounting graduates (Sithole, 2015). Employers are seeking a diverse range of skills and knowledge in new graduates to enhance their businesses (Ebaid, 2021). Employability skills are referred to as employment skills, soft skills, work readiness skills, or foundational skills. Many job providers demand a combination of technical, generic skills, leadership, and managerial capabilities (Briones et al., 2021). Employers' perceptions of the employability of skills are the focus of most papers. However, the accounting profession is not limited to working solely within an organization. The contemporary business environment for consultancy services has undergone rapid changes, requiring education that develops skills and knowledge (Atanasovski et al., 2018). Association of Chartered Certified Accountants & Institute of Management Accountants identified that future CFO needs digital proficiency, resilience, collaboration, and communication skills (ACCA & IMA, 2020). The perceptions of employers and students are captured to identify the existing skills gaps among graduates (Altrawneh, 2016; Atanasovski et al., 2018; Briones et al., 2021; Hakim, 2016). Besides the numerous individual research studies, the UK Quality Assurance Agency suggests a benchmark for accounting graduates to develop not only subject-related skills but also generic and future-driven skills (QAA, 2025). The accounting benchmark demonstrated subject-specific skills, including preparing and analyzing financial statements, applying accounting principles and practices, budgeting, cash flow analysis, and climate accounting.

On the other hand, students need to obtain communication skills, ethical knowledge, collaboration, lifelong learning and problem-solving skills. Financial accounting knowledge and soft skills are also prioritized for career development (Ikpesu & Appah, 2021). Different soft skills, such as self-management skills, problem-solving skills, communication skills, and teamwork skills, are important for the performance of accountants (Calumpiano, 2023). In New Zealand, employers demand the interpersonal and intellectual skills to succeed in the accounting profession (Wells et al., 2009). The authors examined 40 skills categorized as personal, interpersonal, and intellectual capabilities, as well as professional and subject-related skills. Among the 15 highly ranked skills, 14 are related to the development of personal skills. Accounting graduates are not acquiring the most desired skills for their future readiness. They lack technological, communication (primarily oral), leadership, and management skills (Banasik & Jubb, 2021). Accounting profession is continuously contributing to the complex and compressive financial management and developing the accounting policies and standards. Over the time accounting profession faces a significant changes due to several factors like technological advancements, globalization and market demands (Berikol & Killi, 2021). Therefor we have to think about the needs of the different stakeholders. The ever-changing landscape of business environment demands not only the technical knowledge but also the analytical and the knowledge of applying accounting standards on real world scenario (Ayodele et al., 2021). The accounting professionals play significant role in the field level. The experience of the accounting professionals about the skills needed for coping with job market is necessary for ascertaining the skills set for accounting graduates. Many previous studies have already been discovered that there is skill gap among the accounting graduates from the perception of employers and job providers. But the perception of accounting professionals and the alumni of accounting is ignored. This study emphasized the perception of different stakeholders.

The perceptions of interns, alums, and employers regarding the undergraduate accounting program are important for ascertaining the proper skill sets (Yu *et al*., 2013). Alumni reported perceived weaknesses in communication, problem-solving skills, and spreadsheet use. Previous studies have explored the perceptions of employers and students. It is essential to consider the opinions of accounting professionals and alums, as they are among the main stakeholders of the accounting profession. This study examines the perceptions of accounting alums and accounting professionals regarding the employability skills of accounting graduates.

2.1 Theoretical Framework

In social science, numerous theories have contributed to the deliberation on employability. Social capital theory, the USEM Model, Human Capital Theory, and Signaling Theory have been utilized in most previous research. Human Capital Theory (HCT), proposed by Theodore Shultz in 1960, is considered the most important theory in the context of employability issues (Ogundeko & Sholuade, 2023; Alam et al., 2022). The HCT emphasizes human capital development through educational programs and investment in training. It also states that human capital development leads to increased production (Ogundeko & Sholuade, 2023). Human capital theory essentially states that investing in skills and knowledge development is beneficial (Jonck & Van Der Walt, 2015). This study, based on the concept of HCT and existing research on employability skills, proposes that enhancing skills will directly improve graduates' employability, ultimately enhancing their job prospects.

Additionally, it aims to contribute to theory by exploring how graduates perceive the significance of skill development for their future careers.

2.2 Hypothesis Development

Communication skills are the ability to communicate orally in a clear and sensitive manner addressing different audiences and seniority levels. Providing feedback appropriately and constructively is another pillar of communication skills. Public speaking by considering the nature of audiences is another key communication skill (Jackson et al.,2013). Communications skills are to be considered the most sought and necessary skill among the soft skills. Oral communication and written communication skills are ranked as the top of the twelve communication skills in the firms of Saudi Arabia. There is a positive significant relationship between 15 soft skills developed at Malaysian and Chinese universities. Communication skills are one of them. Interpersonal communication, critical thinking, and problem-solving ability are crucial to develop for an employee to become skilled professional.

H1: *There is no significant difference in the mean ratings of Professional Accountants and Accounting Alumni on the communication skills required for the accounting graduate for employability.*

Teamwork is the collaborative effort of a group to achieve a common goal or to complete a task in an effective and efficient way. Ghani, Rappa and Gunardi (2018) stated that employers think teamwork is the most important skill for entry level accounting graduates in job. Association of Chartered Certified Accountants (ACCA) signifies that the ability to work in a group is very much essential and demanded by today's accounting professional from accounting graduates (ACCA, 2016).

H2: *There is no significant difference in the mean ratings of Professional Accountants and Accounting Alumni on the teamwork skills required for the accounting graduate for employability.*

Problem solving skills are the ability to solve a problem with a decent solution by applying sound judgement. These skills are crucial in various industries, including business and education, as they help to identify underlying causes and develop a workable solution (Choudhar et al., 2022). Problem solving skills determined individuals' behaviors in advertisements and the level of accomplishments in the future. Problem solving skills are positively associated with employer engagement (Ng et al., 2021). Problem solving skills and critical thinking skills are also deemed quite important according to 46 employers from 100 employers of non-governmental organizations (Khatun et al., 2022). Problem solving skills are considered as construct for this study.

H3: *There is no significant difference in the mean ratings of Professional Accountants and Accounting Alumni on the problem-solving skills required for the accounting graduate for employability.*

Professionalism is the skill to achieve prescribed goals and outcomes in a timely manner and resourceful manner. Manage one's own time effectively to accomplish goals. It also includes set, maintain and consistently act upon achievable goals, prioritized tasks, plans and schedules. Relationship building and working in a self-directed manner is another attribute of professional skills (Jackson, et al., 2023). University wide undergraduate program should include professional integrity and lifelong learning (Ng et al., 2021).

H4: *There is no significant difference in the mean ratings of Professional Accountants and Accounting Alumni on the professional skills required for the accounting graduate for employability.*

Leadership is the ability to lead the team. These attributes help to enhance teamwork and collective effort. This skill is preferred in many literatures by employers. Leadership is an influential power relationship in which one party can control or promote the movement and thinking of the other party. Leadership skills are highly preferred by the employers. It includes ability to guide and direct work methods and role, ability to train others, ability to delegate authority and responsibility, and ability to influence others to achieve the goal (Brions et al., 2021).

H5: *There is no significant difference in the mean ratings of Professional Accountants and Accounting Alumni on the leadership skills required for the accounting graduate for employability.*

Interpersonal skills are skills that are used for day-to-day communication and interacting with others. Employers look for interpersonal skills from the graduates because strong interpersonal skills lead to effective group work (Ismail et al., 2020). Interpersonal skills are regarded as increasingly important in the era of advanced information and communication technology including artificial intelligence (Sato et al., 2019).

H6: *There is no significant difference in the mean ratings of Professional Accountants and Accounting Alumni on the interpersonal skills required for the accounting graduate for employability.*

The accounting profession has experienced significant changes in its adoption and use of new technology (Qasim and Kharbat, 2020) driven by trends in for example, cognitive automation, blockchain, big data and cloud-based software (Bhimani and Willcocks, 2014). Data and technology are the most important skills that are preferred by employers and early accounting graduates.

H7: *There is no significant difference in the mean ratings of Professional Accountants and Accounting Alumni on the Information Technology and Accounting Automation Skills required for the accounting graduate for employability.*

The ability to analyses the financial statements and explain the results are valued as the most enviable quality of accounting graduates in job market. Predicting the future on the basis of the financial performance has a significance on the firm performance. Employers often value the financial statement analysis skills as the most crucial for the accounting graduates.

H8: *There is no significant difference in the mean ratings of Professional Accountants and Accounting Alumni on the financial statement analysis skills required for the accounting graduate for employability.*

Traditional accounting knowledge is the key skill to a successful career in the contemporary job market. Preparation of financial statements, budget preparation, application of accounting standards and principles, basic auditing and assurance services are very important the accounting graduates in securing job.

H9: *There is no significant difference in the mean ratings of Professional Accountants and Accounting Alumni on the formal accounting qualifications and skills required for the accounting graduate for employability.*

Self-management means being confident in dealing with the challenges that employment and life present. It also includes perseverance and retaining effectiveness under pressure when things go wrong. Self-management skills also drive the behavior in a manner that employee can balance between work and personal life (Jackson et al.,2013). Self-management skills are essential in the workplace; the importance of self-management skills has been well emphasized in Western and non-Western context (Lee et al., 2017).

H10: *There is no significant difference in the mean ratings of Professional Accountants and Accounting Alumni on the self-management skills required for the accounting graduate for employability.*

III. RESEARCH METHODOLOGY

3.1 Research Design

This research is descriptive and quantitative in nature. It demonstrated the most important employability skills, as perceived by accounting alumni and accounting professionals that are essential for accounting graduates to succeed in the job market. Most similar studies used this approach (Madhumali & Ajward, 2018).

3.2 Participants of the Study

The respondents of this research are alumni of accounting and accounting professionals. The alums of accounting are selected randomly. The people who work in any organization (private or public) and who are searching for a job after completing their graduation in accounting are considered alums. On the other hand, those who have completed CA/CMA/or ACCA are considered accounting professionals. A total of 200 questionnaires has been distributed to accounting alums through email, social media, and manual methods, and 120 responses (60%) have been retrieved. Similarly, 80 questionnaires have been sent to accounting professionals, among them 21 (26.25%) responses have been captured.

3.3. Instrumentation and data gathering process

The main instrument of this study is self-constructed questionnaire in which the related skills are adopted from the previous literatures, the guidelines from National Skills Development Authority (NSDA), the skills suggested by Pitchard (2013), the skills mentioned in circular of the largest web based job portal BD Job.Com, and the benchmark suggested in subject benchmark statement by UK Quality Assurance Agency report in 2025. The questionnaire is divided into two parts. The first part comprises demographic data, and the second part consists of questions designed to measure the perceptions of alums and accounting professionals. The perception of the respondents was measured on a five-point Likert scale, indicating 1 for strongly disagree, 2 for disagree, 3 for moderately agree, 4 for agree, and 5 for strongly agree.

3.4. Data analysis

Initially, the study used descriptive statistics to explain the characteristics of the respondents. Mean Ranking is used to determine the most critical skill perceived by accounting alumni and accounting professionals. The study

used the t-test to test the hypothesis. The decision rule for the hypothesis is that the hypothesis with a t-calculated value less than the t-critical table value of 1.67 is accepted, whereas if it is greater than the critical table value, it is rejected

3.5. Reliability of the data

The reliability coefficient or alphas for the different constructs have been computed through the procedure specified in SPSS. The overall reliability for the constructs of the questionnaire is 0.938 which is above of the standard set by Nunnally (1978).

IV. FINDINGS AND DISCUSSION

4.1. Descriptive Statistics of Demographics

Table 1 below summarizes the demographic statistics of the respondents. The total number of respondents is 141 (120 alumni of accounting and 21 accounting professionals). The respondents are selected randomly. The respondents consisted of 83.68% male and 16.32% female. 82.97% of the respondents have MBA degree, 11.35% of the respondents have CA degree, 4.25% of the respondents have FCA degree and 1.43% of the respondents have PhD degree.

Table 1. Respondents Profile

	Professional Accountants	Accounting Alumni	Total
Gender			
Male	16 (76.2%)	102 (85%)	118 (83.68%)
Female	5 (23.8%)	18 (15%)	23 (16.32%)
Total	**21 (100%)**	**120 (100%)**	**141 (100%)**
Educational Qualification			
Chartered Accountants (CA)	16 (76.2%)		16 (11.35%)
Fellow of Chartered Accountants (FCA)	5 (23.8%)	1(0.83%)	6 (4.25%)
Master of Business Administration (MBA)		117 (97.5%)	117 (82.97%)
PhD		2 (0.1.67%)	2 (1.43%)
Total	**21 (100%)**	**120 (100%)**	**141 (100%)**

Source: Field Survey, 2024

4.2. Ranking of skills based on their importance

Table 2. Mean Ranking of Communication Skills by Professional Accountants and Accounting Alumni

Communication Skills (CS)									
Professional Accountants (n = 21)					**Accounting Alumni (n = 120)**				
Rank	Skills		Mean	SD	Rank	Skills		Mean	SD
1	Reporting skill	CS6	4.76	0.436	1	Reporting skill	CS6	4.65	0.545
2	Listening skill	CS1	4.71	0.463	2	Documents understanding skill	CS7	4.48	0.648
3	Documents understanding skill	CS7	4.67	0.483	3	Feedback skill	CS10	4.44	0.562
4	Face to face skill	CS3	4.62	0.498	4	Writing skill	CS4	4.39	0.665
5	Writing skill	CS4	4.48	0.602	5	Listening skill	CS1	4.36	0.742
6	Information conveying skill	CS8	4.43	0.507	6	Information conveying skill	CS8	4.35	0.752
7	Feedback skill	CS10	4.38	0.498	7	Speaking skill	CS2	4.34	0.667
8	Speaking skill	CS2	4.33	0.913	8	Face to face skill	CS3	4.31	0.765
9	Presentation skill	CS9	4.29	0.561	9	Presentation skill	CS9	4.27	0.632
10	Public addressing skill	CS5	4.29	0.784	10	Public addressing skill	CS5	4.22	0.712
	Total Mean/SD		**44.96**	**5.745**		**Total Mean/SD**		**43.81**	**6.69**
	Grand Mean/SD		**4.496**	**0.5745**		**Grand Mean/SD**		**4.381**	**0.669**

Source: Field Survey, 2024

The table 2 shows that both professional accountants and accounting alumni rated communication skills as very important, with high overall grand means (4.496 for professionals and 4.381 for alumni), indicating strong agreement on their importance. For both groups, reporting skill (CS6) ranked first, with professionals giving it a higher mean score (4.76) than alumni (4.65). Professional accountants ranked listening skill (4.71) and documents understanding skill (4.67) as second and third most important, while alumni placed documents understanding skill (4.48) and feedback skill (4.44) in those positions. Public addressing skill (CS5) is the least important skill (rank-10).

Table 3. Mean Ranking of Teamwork skills by Professional Accountants and Accounting Alumni

Teamwork Skills (TS)									
Professional Accountants (n = 21)					**Accounting Alumni (n = 120)**				
Rank	Skills		Mean	SD	Rank	Skills		Mean	SD
1	Groupwork Skill	TS1	4.71	0.463	1	Groupwork Skill	TS1	4.42	0.729
2	Team Sprit	TS2	4.62	0.498	2	Goal Sharing Skill	TS3	4.37	0.723
3	Cooperation Skill	TS5	4.48	0.512	3	Team Sprit	TS2	4.23	0.775
4	Goal Sharing Skill	TS3	4.43	0.507	4	Open-mindedness	TS4	4.22	0.676
5	Open-mindedness	TS4	4.19	0.512	5	Cooperation Skill	TS5	4.20	0.717
	Total Mean/SD		**22.43**	**2.492**		**Total Mean/SD**		**21.44**	**3.62**
	Grand Mean/SD		**4.486**	**0.4984**		**Grand Mean/SD**		**4.288**	**0.724**

Source: Field Survey, 2024

According to mean value from table 3 professional accountants and accounting professional ranked groupwork skill (TS1) as the most important teamwork skill. Professionals ranked team spirit (TS2) (rank-2), cooperation skill (TS5) (rank-3), goal sharing skill (TS3) (rank-4), and open mindedness (TS4) (rank-5) respectively. Accounting alumni prioritized goal sharing skill (TS3) (rank-3), team spirit (TS2) (rank-3), open mindedness (TS4) (rank-4), and cooperation skill (TS5) respectively. The data in table 4 show that alumni and professional accountants prioritize basic problem solving skills (PS1) as the top most desired skills for employability. Accounting alumni think the ability to selecting best alternative (PS5) from many alternatives is the second important skill for graduates, conversely professional accountants think as the least important skill. Both of the groups emphasizes on immediate responding skill (PS3).

Table 4. Mean Ranking of Problem-Solving Skills by Professional Accountants and Accounting Alumni

Problem Solving Skills (PS)									
Professional Accountants (n = 21)					**Accounting Alumni (n = 120)**				
Rank	Skills		Mean	SD	Rank	Skills		Mean	SD
1	Basic problem-solving skill	PS1	4.62	0.498	1	Basic problem-solving skill	PS1	4.39	0.612
1	Ability to think out of box	PS2	4.62	0.498	2	Selecting best alternative	PS5	4.33	0.724
2	Immediate responding skill	PS3	4.29	0.845	3	Immediate responding skill	PS3	4.15	0.669
3	Ability to solve precisely	PS4	4.19	0.750	4	Ability to solve precisely	PS4	4.14	0.690
4	Selecting best alternative	PS5	4.10	0.625	5	Ability to think out of box	PS2	4.13	0.740
	Total Mean/SD		**21.82**	**3.216**		**Total Mean/SD**		**21.14**	**3.435**
	Grand Mean/SD		**4.364**	**0.6432**		**Grand Mean/SD**		**4.228**	**0.687**

Source: Field Survey, 2024

Table 5. Mean Ranking of Professional Skills by Professional Accountants and Accounting Alumni

Professional Skills (PRS)									
Professional Accountants (n = 21)					**Accounting Alumni (n = 120)**				
Rank	Skills		Mean	SD	Rank	Skills		Mean	SD
1	Time management skills	PRS1	4.62	0.590	1	Time management skills	PRS1	4.50	0.674
2	Ability to prioritize task	PRS2	4.48	0.512	2	Ability to prioritize task	PRS2	4.34	0.704
3	Goal achievement ability	PRS4	4.43	0.483	2	Goal achievement ability	PRS4	4.34	0.716
4	Relationship management skill	PRS3	4.24	0.539	4	Relationship management skill	PRS3	4.18	0.706

Total Mean/SD	**17.77**	**2.124**	**Total Mean/SD**	**17.36**	**2.8**
Grand Mean/SD	**4.4425**	**0.531**	**Grand Mean/SD**	**4.34**	**0.70**

Source: Field Survey, 2024

From table 5 it is evident that both groups are unanimously ranked as time management skill (PRS-1) as the most important professional skill. Professional accountants and accounting alumni ranked ability to prioritize work (PRS2) (rank-2), goal achievement ability (PRS-4) (rank-3) and relationship management ability (PRS3) (rank-4) respectively.

Table 6. Mean Ranking of Leadership Skills by Professional Accountants and Accounting Alumni

Leadership Skills (PS)									
Professional Accountants (n = 21)					**Accounting Alumni (n = 120)**				
Rank	Skills		Mean	SD	Rank	Skills		Mean	SD
1	Ability to work within group	LS1	4.48	0.602	1	Delegation of authority	LS3	4.23	0.667
1	Delegation of authority	LS3	4.48	0.602	2	Encouraging goal achievement	LS4	4.18	0.686
2	Ability to direct	LS2	4.33	0.483	3	Ability to work within group	LS1	4.14	0.748
3	Encouraging goal achievement	LS4	4.19	0.512	4	Ability to direct	LS2	4.06	0.770
	Total Mean/SD		**17.48**	**2.199**		**Total Mean/SD**		**16.61**	**2.871**
	Grand Mean/SD		**4.37**	**0.5497**		**Grand Mean/SD**		**4.45**	**0.7177**

Source: Field Survey, 2024

Table 6 shows that Professional accountants prefer ability to work within group (LS1) as the top leadership skill and delegation of authority (LS3) as second important skill. Ability to direct the team members (LS2) is ranked as third important skill from the perception of professional accountants. The ability to encourage teammates to achieve goals is the least important skill. On the other hand, accounting alumni think that most important leadership skill is delegation of authority among team members and ability to direct is the last important skill.

Table 7. Mean Ranking of Interpersonal Skills by Professional Accountants and Accounting Alumni

Interpersonal Skills (IS)									
Professional Accountants (n = 21)					**Accounting Alumni (n = 120)**				
Rank	Skills		Mean	SD	Rank	Skills		Mean	SD
1	Value to other's contribution	IS2	4.29	0.463	1	Value to other's contribution	IS2	4.15	0.741
2	Willing to help	IS3	4.19	0.602	2	Creativity	IS1	4.12	0.791
3	Creativity	IS1	3.86	0.727	3	Willing to help	IS3	4.06	0.823
4	Compromising ability	IS4	3.52	1.167	4	Compromising ability	IS4	3.91	0.926
	Total Mean/SD		**15.86**	**2.959**		**Total Mean/SD**		**16.24**	**3.281**
	Grand Mean/SD		**3.965**	**0.7398**		**Grand Mean/SD**		**4.06**	**0.82**

Source: Field Survey, 2024

In table 7, the comparison of Interpersonal Skills (IS) between Professional Accountants and Accounting Alumni shows that both groups place the highest value on respecting others' contributions (IS2), with mean scores of 4.29 and 4.15, respectively. For Professional Accountants, willingness to help (4.19) ranks second, followed by creativity (3.86) and compromising ability (3.52). Among Accounting Alumni, creativity (4.12) ranks second, slightly above willingness to help (4.06), while compromising ability (3.91) ranks fourth but shows a higher mean than that of Professional Accountants. Overall, Alumni demonstrate a marginally higher total mean (16.24) and grand mean (4.06) compared to Professional Accountants (total mean 15.86; grand mean 3.97), indicating slightly stronger interpersonal skill ratings among the Alumni group.

Table 8. Mean Ranking of Information Technology and Accounting Automation Skills by Professional Accountants and Accounting Alumni

Information Technology and Accounting Automation Skills (ITAA)									
Professional Accountants (n = 21)					**Accounting Alumni (n = 120)**				
Rank	Skills		Mean	SD	Rank	Skills		Mean	SD
1	Proficiency in accounting software	ITAA1	4.76	0.539	1	Proficiency in MS Excel	ITAA4	4.62	0.537
2	Proficiency in MS Excel	ITAA4	4.71	0.561	2	Proficiency in accounting software	ITAA1	4.52	0.686

3	Proficiency in using internet	ITAA 6	4.62	0.498	3	Knowledge of Artificial Intelligence	ITAA 7	4.47	0.647
4	Proficiency in MS Word	ITAA 3	4.57	0.598	4	Proficiency in using internet	ITAA 6	4.46	0.685
5	Use ICT in organization	ITAA 2	4.52	0.602	5	Proficiency in MS Word	ITAA 3	4.41	0.667
5	Knowledge of Artificial Intelligence	ITAA 7	4.52	0.602	6	Proficiency in operating hardware	ITAA 5	4.33	0.678
6	Proficiency in operating hardware	ITAA 5	4.38	0.740	7	Use ICT in organization	ITAA 2	4.32	0.790
	Total Mean/SD		**32.08**	**4.14**		**Total Mean/SD**		**31.13**	**4.69**
	Grand Mean/SD		**4.58**	**0.59**		**Grand Mean/SD**		**4.45**	**0.67**

Source: Field Survey, 2024

The comparison of Information Technology and Accounting Automation Skills (ITAA) between Professional Accountants and Accounting Alumni in table 8 shows that both groups demonstrate strong competence across all IT-related skills, though Professional Accountants consistently score slightly higher. Professional Accountants rank Proficiency in accounting software (Mean 4.76) as their top skill, followed by MS Excel proficiency (4.71) and internet use (4.62). In contrast, Accounting Alumni rate MS Excel proficiency (4.62) highest, with accounting software (4.52) and knowledge of Artificial Intelligence (4.47) following. Both groups show relatively lower scores in hardware operation and use of ICT in organizations. Overall, Professional Accountants have a higher total mean score (32.08) compared to Alumni (31.13), and their grand mean (4.58) also exceeds that of the Alumni (4.45), indicating that Professional Accountants possess slightly stronger IT and automation capabilities.

Table 9. Mean Ranking of Financial Statement Analysis Skills by Professional Accountants and Accounting Alumni

Financial Statement Analysis Skills (FSAS)									
Professional Accountants (n = 21)					**Accounting Alumni (n = 120)**				
Rank	Skills		Mean	SD	Rank	Skills		Mean	SD
1	Analysis skill	FSAS1	4.81	0.402	1	Analysis skill	FSAS 1	4.69	0.515
2	Ratio Analysis skill	FSAS2	4.76	0.436	2	Ratio Analysis skill	FSAS 2	4.59	0.601
2	Financial Performance Analysis	FSAS4	4.76	0.436	3	Financial Performance Prediction	FSAS 3	4.51	0.710
3	Financial Performance Prediction	FSAS3	4.62	0.498	4	Financial Performance Analysis	FSAS 4	4.48	0.621
	Total Mean/SD		**18.95**	**1.772**		**Total Mean/SD**		**18.27**	**2.447**
	Grand Mean/SD		**4.7375**	**0.443**		**Grand Mean/SD**		**4.57**	**0.61**

Source: Field Survey, 2024

The comparison of Financial Statement Analysis Skills (FSAS) between Professional Accountants (n = 21) and Accounting Alumni (n = 120) in table 9 shows that both groups rate Analysis Skill (FSAS1) as the most important and most highly performed skill, with mean scores of 4.81 and 4.69, respectively. For Professional Accountants, Ratio Analysis Skill (FSAS2) and Financial Performance Analysis (FSAS4) share the second rank with mean scores of 4.76, followed by Financial Performance Prediction (FSAS3) at 4.62. In contrast, Accounting Alumni rank Ratio Analysis Skill second (mean 4.59), Financial Performance Prediction third (mean 4.51), and Financial Performance Analysis fourth (mean 4.48). The total mean and SD indicate slightly higher overall FSAS performance among Professional Accountants (Mean = 18.95, SD = 1.772) compared to Accounting Alumni (Mean = 18.27, SD = 2.447). The grand mean further confirms this pattern, with Professional Accountants scoring 4.74 and Alumni 4.57, suggesting stronger financial analysis competency among Professional Accountants.

Table 10. Mean Ranking of Formal Accounting Qualifications and Skills by Professional Accountants and Accounting Alumni

Formal Accounting Qualifications and Skills (FAQ)									
Professional Accountants (n = 21)					**Accounting Alumni (n = 120)**				
Rank	Skills		Mean	SD	Rank	Skills		Mean	SD
1	Understanding accounting standards and polices	FAQ2	4.67	0.436	1	Understanding accounting standards and polices	FAQ2	4.53	0.579
2	Inventory management skill	FAQ7	4.67	0.483	2	Budgeting skills	FAQ8	4.48	0.635

2	Budgeting skills	FAQ8	4.67	0.483	3	Preparation of financial statement	FAQ1	4.46	0.685
2	Preparation of financial statement	FAQ1	4.67	0.577	4	Capital Budgeting skill	FAQ10	4.40	0.715
3	Knowledge about auditing	FAQ6	4.62	0.590	5	Knowledge about auditing	FAQ6	4.39	0.759
4	Explaining accounting concepts	FAQ3	4.52	0.512	6	Inventory management skill	FAQ7	4.32	0.756
4	Management of accounting books	FAQ4	4.52	0.512	7	Explaining accounting concepts	FAQ3	4.30	0.693
4	Knowledge of tax laws	FAQ5	4.52	0.602	8	Knowledge of tax laws	FAQ5	4.29	0.749
4	Capital Budgeting skill	FAQ10	4.52	0.680	9	Project Management skill	FAQ9	4.18	0.799
5	Project Management skill	FAQ9	4.05	0.805	10	Management of accounting books	FAQ4	4.17	0.803
	Total Mean/SD		**45.43**	**5.68**		**Total Mean/SD**		**43.52**	**7.173**
	Grand Mean/SD		**4.453**	**0.57**		**Grand Mean/SD**		**4.35**	**0.72**

Source: Field Survey, 2024

Table 10 shows that both professional accountants and accounting alumni ranked understanding accounting standards and policies (FAQ2) as the highest, most important accounting skill. Accounting professionals ranked Inventory management skill (FAQ7), Budgeting Skill (FAQ8), and financial statement preparation skills (FAQ1) as the second important skill. Therefore, financial statement preparation skill (FAQ1) is ranked as third important formal accounting skill by accounting alumni. Professional accountants ranked auditing skill (FAQ-6) as the third important skill and skill of explaining accounting concepts (FAQ3), skill of managing accounting books (FAQ4), knowledge on tax laws (FAQ5), and capital budgeting skills (FAQ10) as the fourth important accounting skill. Accounting alumni ranked budgeting skill (FAQ8) as the second important skill and financial statement preparation skills (FAQ1) (rank-3), capital budgeting skill (FAQ10) (rank-4), auditing skill (FAQ-6) (rank-5), Inventory management skill (FAQ7) (rank-6), explaining accounting concepts (FAQ3) (rank-7), knowledge on tax laws (FAQ5) (rank-8), project management skill (FAQ9) (rank-9) respectively. Accounting alumni rated accounting books management ability (FAQ4) as least important skill on the other hand professionals think project management skill (FAQ9) as the least important skill.

Table 11. Mean Ranking of Self-management Skills by Professional Accountants and Accounting Alumni

Self-management Skills (SMS)									
Professional Accountants (n = 21)					**Accounting Alumni (n = 120)**				
Rank	Skills		Mean	SD	Rank	Skills		Mean	SD
1	Ability to balance work and personal life	SMS2	4.52	0.512	1	Ability to balance work and personal life	SMS2	4.43	0.657
2	Self confidence	SMS3	4.43	0.507	2	Self confidence	SMS3	4.37	0.621
3	Pressure Management Ability	SMS1	4.29	0.644	3	Manage the stress of work	SMS5	4.35	0.729
4	Manage the stress of work	SMS5	4.19	0.750	4	Pressure Management Ability	SMS1	4.31	0.719
5	Manage time constraints	SMS4	3.90	0.995	5	Manage time constraints	SMS4	4.10	0.782
	Total Mean/SD		**21.33**	**3.408**		**Total Mean/SD**		**21.56**	**3.508**
	Grand Mean/SD		**4.266**	**0.68**		**Grand Mean/SD**		**4.312**	**0.70**

Source: Field Survey, 2024

Table 11 above indicates that the professional accountants and accounting alumni are unanimous in the mean ranking of skills. Both stakeholders agree that ability to balance work and personal life (SMS2) is the most important self-management skill (rank-1). Self-confidence (SMS3) has been ranked as second self-management skill from the judgement of professional accountants and accounting alumni. Pressure management ability (SMS1) has been ranked as third important skill by professionals and fourth important skill by alumni. Work stress management skill has been got priority as ranked fourth important skill by professional accountants. Moreover, Alumni ranked the work stress management skill as third important skill. Both groups agree to rank the management of time constraints (SMS4) as least important self-management skill.

4.3. Testing of Hypothesis

There are ten hypotheses to measure the difference between mean ranking by the alumni of accounting and accounting professionals. Based on the value of t-test the hypotheses are tested.

Hypothesis-1: There is no significant difference in the mean ratings of Professional Accountants and Accounting Alumni on the communication skills required for the accounting graduate for employability.

Table 12. t-test result on the perception of Professional Accountants and Accounting Alumni on the communication skills required for the accounting graduate for employability.

Respondents	n	Mean	Std. Dev	Df	t-Calculated Value	t-Critical Value	Level of significance	Decision
Accounting Alumni	120	4.381	0.669	139	0.82	1.67	0.05	Accepted
Professional Accountants	21	4.496	0.5745					

Source: Field Survey, 2024

Table 12 above revealed a t-calculated value of 0.82, which is less than the standard t-critical value of 1.67; thus, the null hypothesis is accepted. Hence, there is no significant difference between the mean ratings of Professional Accountants and Accounting Alumni on the communication skills required for the employability of accounting graduates.

Hypothesis-2: There is no significant difference in the mean ratings of Professional Accountants and Accounting Alumni on the teamwork skills required for the accounting graduate for employability.

Table 13. t-test result on the perception of Professional Accountants and Accounting Alumni on the teamwork skills required for the accounting graduate for employability.

Respondents	n	Mean	Std. Dev	Df	t-Calculated Value	t-Critical Value	Level of significance	Decision
Accounting Alumni	120	4.288	0.724	139	1.56	1.67	0.05	Accepted
Professional Accountants	21	4.486	0.4984					

Source: Field Survey, 2024

Table 13 above revealed a t-calculated value of 1.56 which is less than the standard t-critical value of 1.67; thus, the null hypothesis is accepted. Hence, there is no significant difference between the mean ratings of Professional Accountants and Accounting Alumni on the teamwork skills required for the accounting graduate for employability.

Hypothesis-3: There is no significant difference in the mean ratings of Professional Accountants and Accounting Alumni on the Problem-Solving Skills required for the accounting graduate for employability.

Table 14. t-test result on the perception of Professional Accountants and Accounting Alumni on the teamwork skills required for the accounting graduate for employability.

Respondents	n	Mean	Std. Dev	Df	t-Calculated Value	t-Critical Value	Level of significance	Decision
Accounting Alumni	120	4.228	0.687	139	0.88	1.67	0.05	Accepted
Professional Accountants	21	4.364	0.6432					

Source: Field Survey, 2024

Table 14 above revealed a t-calculated value of 0.88 which is less than the standard t-critical value of 1.67; thus, the null hypothesis is accepted. Hence, there is no significant difference between the mean ratings of Professional Accountants and Accounting Alumni on the Problem-Solving Skills required for the accounting graduate for employability.

Hypothesis-4: There is no significant difference in the mean ratings of Professional Accountants and Accounting Alumni on the Professional Skills required for the accounting graduate for employability.

Table 15. t-test result on the perception of Professional Accountants and Accounting Alumni on the Professional skills required for the accounting graduate for employability.

Respondents	n	Mean	Std. Dev	Df	t-Calculated Value	t-Critical Value	Level of significance	Decision
Accounting Alumni	120	4.34	0.70	139	0.77	1.67	0.05	Accepted
Professional Accountants	21	4.4425	0.531					

Source: Field Survey, 2024

Table 15 above revealed a t-calculated value of 0.88 which is less than the standard t-critical value of 1.67; thus, the null hypothesis is accepted. Hence, there is no significant difference between the mean ratings of Professional Accountants and Accounting Alumni on the Professional Skills required for the accounting graduate for employability.

Hypothesis-5: There is no significant difference in the mean ratings of Professional Accountants and Accounting Alumni on the Leadership Skills required for the accounting graduate for employability.

Table 16. t-test result on the perception of Professional Accountants and Accounting Alumni on the Leadership Skills required for the accounting graduate for employability.

Respondents	n	Mean	Std. Dev	Df	t-Calculated Value	t-Critical Value	Level of significance	Decision
Accounting Alumni	120	4.45	0.7177	139	0.59	1.67	0.05	Accepted
Professional Accountants	21	4.37	0.5497					

Source: Field Survey, 2024

Table 16 above revealed a t-calculated value of 0.59 which is less than the standard t-critical value of 1.67; thus, the null hypothesis is accepted. Hence, there is no significant difference between the mean ratings of Professional Accountants and Accounting Alumni on the Leadership Skills required for the accounting graduate for employability.

Hypothesis-6: There is no significant difference in the mean ratings of Professional Accountants and Accounting Alumni on the Interpersonal Skills required for the accounting graduate for employability.

Table 17. t-test result on the perception of Professional Accountants and Accounting Alumni on the Interpersonal Skills required for the accounting graduate for employability.

Respondents	N	Mean	Std. Dev	Df	t-Calculated Value	t-Critical Value	Level of significance	Decision
Accounting Alumni	120	4.06	0.82	139	0.53	1.67	0.05	Accepted
Professional Accountants	21	3.965	0.7398					

Source: Field Survey, 2024

Table 17 above revealed a t-calculated value of 0.53 which is less than the standard t-critical value of 1.67; thus, the null hypothesis is accepted. Hence, there is no significant difference between the mean ratings of Professional Accountants and Accounting Alumni on the Interpersonal Skills required for the accounting graduate for employability.

Hypothesis-7: There is no significant difference in the mean ratings of Professional Accountants and Accounting Alumni on the Information Technology and Accounting Automation Skills required for the accounting graduate for employability.

Table 18. t-test result on the perception of Professional Accountants and Accounting Alumni on the Information Technology and Accounting Automation Skills required for the accounting graduate for employability.

Respondents	N	Mean	Std. Dev	Df	t-Calculated Value	t-Critical Value	Level of significance	Decision
Accounting Alumni	120	4.45	0.67	139	0.91	1.67	0.05	Accepted
Professional Accountants	21	4.58	0.59					

Source: Field Survey, 2024

Table 18 above revealed a t-calculated value of 0.91 which is less than the standard t-critical value of 1.67; thus, the null hypothesis is accepted. Hence, there is no significant difference between the mean ratings of Professional Accountants and Accounting Alumni on the Information Technology and Accounting Automation Skills required for the accounting graduate for employability.

Hypothesis-8: There is no significant difference in the mean ratings of Professional Accountants and Accounting Alumni on the Financial Statement Analysis Skills required for the accounting graduate for employability.

Table 19. t-test result on the perception of Professional Accountants and Accounting Alumni on the Financial Statement Analysis Skills required for the accounting graduate for employability.

Respondents	N	Mean	Std. Dev	Df	t-Calculated Value	t-Critical Value	Level of significance	Decision
Accounting Alumni	120	4.57	0.61	139	1.50	1.67	0.05	Accepted
Professional Accountants	21	4.7375	0.443					

Source: Field Survey, 2024

Table 19 above revealed a t-calculated value of 1.50 which is less than the standard t-critical value of 1.67; thus, the null hypothesis is accepted. Hence, there is no significant difference between the mean ratings of Professional Accountants and Accounting Alumni on the Financial Statement Analysis Skills required for the accounting graduate for employability.

Hypothesis-9: There is no significant difference in the mean ratings of Professional Accountants and Accounting Alumni on the Formal Accounting Qualifications and Skills required for the accounting graduate for employability.

Table 20. t-test result on the perception of Professional Accountants and Accounting Alumni on the Formal Accounting Qualifications and Skills required for the accounting graduate for employability.

Respondents	N	Mean	Std. Dev	Df	t-Calculated Value	t-Critical Value	Level of significance	Decision
Accounting Alumni	120	4.35	0.72	139	0.73	1.67	0.05	Accepted
Professional Accountants	21	4.453	0.57					

Source: Field Survey, 2024

Table 20 above revealed a t-calculated value of 0.73 which is less than the standard t-critical value of 1.67; thus, the null hypothesis is accepted. Hence, there is no significant difference between the mean ratings of Professional Accountants and Accounting Alumni on the Formal Accounting Qualifications and Skills required for the accounting graduate for employability.

Hypothesis-10: There is no significant difference in the mean ratings of Professional Accountants and Accounting Alumni on the Self-management Skills required for the accounting graduate for employability.

Table 21. t-test result on the perception of Professional Accountants and Accounting Alumni on the Self-management Skills required for the accounting graduate for employability.

Respondents	N	Mean	Std. Dev	Df	t-Calculated Value	t-Critical Value	Level of significance	Decision
Accounting Alumni	120	4.312	0.70	139	0.28	1.67	0.05	Accepted
Professional Accountants	21	4.266	0.68					

Source: Field Survey, 2024

Table 21 above showed a t-calculated value of 0.28 which is less than the standard t-critical value of 1.67; thus, the null hypothesis is accepted. Hence, there is no significant difference between the mean ratings of Professional Accountants and Accounting Alumni on the Self-Management Skills required for the accounting graduate for employability.

V. CONCLUSION

This study aimed to determine the essential employability skills for accounting graduates in Bangladesh, utilizing the perspectives of two primary stakeholders: accounting alumni and professional accountants. Based on Human Capital Theory, this study contributes to the literature on employability and accounting education by showing that both stakeholder groups place a strong, largely consistent emphasis on technical and non-technical (soft) skills. This study addresses a significant gap in the literature, as previous investigations have primarily focused on the perspectives of employers and students, largely neglecting alumni and professional accountants who possess both academic qualifications and practical experience.

5.1 Theoretical Implications

This study contributes to the literature on employability in three significant ways. Initially, it enhances Human Capital Theory by demonstrating that employment in accounting relies not solely on formal qualifications but also on a comprehensive array of skills, including reporting, interpreting financial statements, time and stress management, collaboration, and technological proficiency. The study corroborates several conclusions from prior international research, underscoring the importance of communication, collaboration, and analytical skills. It also presents novel evidence from Bangladesh that is specific to that country. The continually elevated results in reporting skills, financial statement analysis, and comprehension of accounting rules demonstrate that fundamental accounting competencies continue to be essential, even in an age of growing technological prevalence. The growing significance of self- and stress-management skills underscores the level of strain that accounting professionals encounter in dynamic, compliance-oriented environments. The absence of statistically significant variations in perceptions between accounting graduates and professional accountants across all skill levels indicates a robust consensus among stakeholders regarding the criteria for employability in the accounting sector. This consensus enhances the findings and provides a compelling rationale for curriculum modifications and policy reforms.

5.2 Practical Implications

Universities and accounting teachers should revise the way they teach accounting to ensure that employability skills are integrated into lessons alongside technical content. Rather than treating soft skills as an add-on, programs should use case-based learning, group projects, simulations, internships, and industry-relevant assessments to teach reporting, teamwork, problem-solving, time management, and digital accounting tools. Greater emphasis on the use of financial statement analysis, accounting software, and spreadsheets to inform decision-making can help graduates meet the expectations of their roles.

However, these results can inform educational policymakers in developing national curriculum guidelines and competency frameworks that align with employer needs. To enhance graduates' employability and reduce skill mismatches, universities and businesses should collaborate more, require internships, and support ongoing professional development programs. Bangladesh relies on foreign professionals for senior accounting positions; therefore, policies that focus on skill development may also help retain and promote local talent. Additionally, these findings can help accounting firms and employers establish hiring criteria, training programs, and performance evaluation systems. Companies can also work with universities to create training modules that are based on real-world accounting problems. This will help employees do better at their jobs and make their careers last longer.

5.3 Limitations and Future Research Directions

There are several limitations with this study that need to be pointed out, even though it makes some valid points. First, the study included only a few professional accountants in the sample, which may limit the generalizability of the results to other contexts. Secondly, it concentrates solely on alumni and professional accountants, omitting direct insights from employers or recruiters. Finally, since the study is cross-sectional, it does not show how skill requirements might change over time as a result of changes in technology or the law.

Future studies may include employers and human resources managers to cross-check results across different stakeholder groups. Longitudinal studies might look at how employability skills affect job performance and career growth over time. Additionally, comparative studies conducted across countries or regions may yield insights into the influence of contextual factors on accounting employability. In addition, future research may use qualitative methods, like interviews or focus groups, to learn more about how certain skills are learned and used in the field of professional accounting.

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