The 2nd International Conference on Education Innovation and Social Science, July 2023
ISSN (Online): 2961-9602

RESEARCH TREND OF ACCOUNTING EMPLOYABILITY THROUGH BIBLIOMETRIC ANALYSIS

Fadhilah Mahanani Saputri [1], Siswandari[2], Feri Setyowibowo[3]
[1,2,3] Faculty of Teacher Training and Education, Universitas Sebelas Maret
fadhilah.mahananis@student.uns.ac.id

Keyword

Accounting Employability, Bibliometric Analysis, Scopus Database

Abstract

The purpose of this research is to analyze the scientific trend of accounting employability through bibliometric studies in the Scopus database from 1981 to mid-2023. During the study period, 1,815 documents were found in the Scopus database. Geographically, United Kingdom is a productive country with 335 articles. The results of the bibliometric analysis show that the writers of accounting employability who are productive and often collaborate are Baruch, Asonitou, Alnoor. The institutions that most frequently publish accounting employability are Edith Cowen University, Universiti Sains Malaysia, and KU Leuven. Bibliometric analysis also found that there were 134 items that were correlated with accounting employability which were divided into 7 clusters. Keywords that often appear in student accounting employability relate to knowledge, skills, personal attributes, values and ethics, career development, career adaptation, technology, work integrated learning and internships, learning approaches, curriculum, accounting education, entrepreneurship education, assessment, company organization and education, barriers, and challenges. Research from 1981 to 2023 is growing where the education domain is increasingly connected with various crisis conditions, economic conditions, education management which results in the possibility of future research based on the gaps found and the development of accounting employability in various research methods.

INTRODUCTION

Employability is an individual skill that makes someone employed (Islam, 2022; Singh & Singh, 2017). Likewise, the process of building students' self-awareness to improve their ability to achieve jobs and careers is also referred to as employability (Divan et al., 2019; M. Smith, 2018). The concept of employability according to The Confederation of British Industry is "to be able to do the job" (Andrews & Russell, 2012). Accounting employability is the accounting field-specific job skills that make students employable. Accounting skills include accounting knowledge and practice, analytical technical skills, recording and preparation of financial reports to business projects, as well as generic skills and the ability to use technology (Atanasovski et al., 2018; Salome, 2012). The role of the accountant in the world of work has transformed from being in charge of bookkeeping to being a professional who is knowledgeable and capable as a provider of automated reports. Therefore, employers increasingly need skilled accountants because the accounting profession is increasingly complex (McGuigan et al., 2012). Accounting employability is a priority for educational institutions in order to produce qualified prospective workers, especially in facing work challenges in the 21st century.

Studies over several years have found a skills gap between accounting graduates and employer expectations (Jackling & De Lange, 2009; Jackling & Natoli, 2015; R. Jones, 2014; Mistry, 2021; O'shea et al., 2022; Taylor et al., 2001). The risk of this gap is that students will be unemployed and skills difficult to transfer into the workplace (R. Jones, 2014). Specifically, the

ISSN (Online): 2961-9602

skills gap according to employers includes technical skills and general skills. Some literature also reveals that general skills have a higher priority for employers of accounting workers (Twyford & Dean, 2023). The transformation of an accountant's work to be automated requires individuals to have good soft skills (O'shea et al., 2022). Employers also think that the general skills developed in career advancement will further form good technical skills (Jackling & De Lange, 2009). This gap has been discussed by several literatures that need to be addressed by considering the development of generic skills in the accounting curriculum (Twyford & Dean, 2023). Accounting students need to improve general skills before working, so that these general skills support their technical skills. However, accounting technical skills also face gaps. Employers want accountants who know principles, concepts, basic understanding of business, while graduates are educated with intellectual abilities, critical thinking skills which are then expected to have strong accounting technical skills (R. Jones, 2014). Accounting employability studies from 1981 to 2023 map out a number of gaps that occur from the output of accounting graduates with employer expectations.

Accounting employability studies from year to year are carried out to provide information about causal factors to solutions in increasing accounting employability and its linkages with other fields. Based on the accounting employability study registered in the Scopus database, this study will create a visualization. This study aims to present research trends in accounting employability registered in the Scopus database. This research needs to be done considering the increasing demands of the industry on the qualifications of accountants. The increase in accounting unemployment from year to year is due to the increasingly automated work of accountants. Discussions about the gap between accounting graduates and employer expectations have also been discussed since the last decade, making research mapping of this topic even more important. Research data is taken from Scopus as a source of high quality publications. The contribution that is expected from writing this research is so that it can be useful for individuals and stakeholders to reflect on the trends that underlie accounting employability by year, author's bibliography, and research topic. The results of the bibliometric analysis are expected to provide future recommendations regarding gaps that can be raised in further research. Bibliometric analysis is used to answer research questions: a) research trends in accounting employability from year to year?; b) how is the bibliometric analysis of the profiles of authors, countries, and institutions in accounting for employability?; and how about thematic maps and future research on bibliometric analysis?.

METHOD

This study uses the bibliometric literature review method or quantitative statistical methods to analyze bibliographic data of published studies. Bibliometric studies in this study are used to study research trends based on published databases. The source data used comes from the Scopus database. The main topic of this research is a research study whose abstract and title have the keyword "Accounting Employability". The tool used to conduct a bilbliometric study is VOSviewer. Data was collected on 5 June 2023 with the year of publication 1981 - 2023. A total of 1,815 research documents were collected and analyzed. The following is the data search procedure in the Accounting Employability bibliometric study.

ISSN (Online): 2961-9602

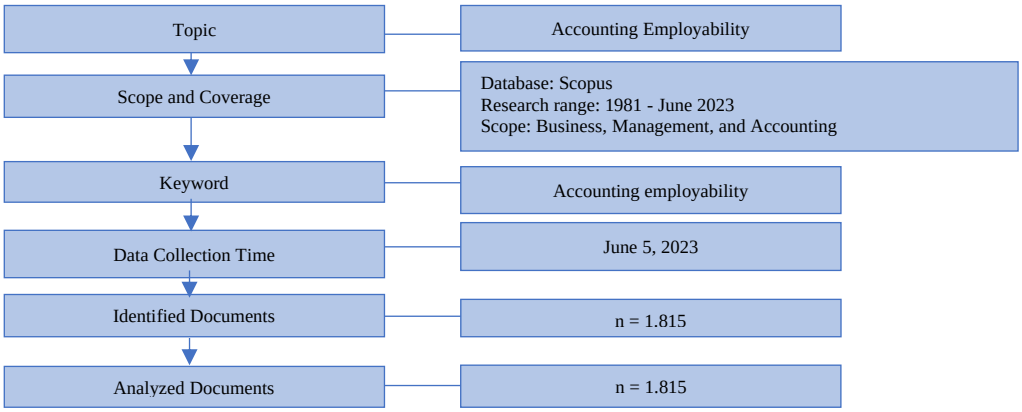


Figure 1. data search with the topic of accounting employee in bibliometric analysis

The number of employability accounting articles has different discussions and tends to increase every year. Publication growth from 1981 to mid-2023 with an average of 43.21 (2.38%). The increase in the discussion of accounting employability is accompanied by an increase in the tightness of the professional competence of accountants in the modern business world. The number of accounting employability publications will increase, especially since the Covid-19 pandemic which has affected the availability of jobs. Figure 1 shows that 1981 to 2000 was a period when researchers still did not really discuss accidental employability. Discussion trends are increasing in the Scopus database.

RESULTS

Research trends in accounting employability from year to year

For 42 years it has been there. 1,815 published studies with themes and keywords in the form of accounting employability. The first research by Bartol (1981) which discusses the careers of vocational students and vocational behavior itself. Furthermore, there was no publication again until 1986. Research on the employability of accounting graduates was first conducted in 2001 by Taylor et al (2001) entitled "Teaching and Learning Gaps in Accounting Education: Implications for the Employability of Accounting Graduates". This research was conducted to investigate the employability of accounting graduates which is influenced by the gap in student learning approaches and teachers' abilities in teaching (Taylor et al., 2001). The discussion of accounting employability is related to knowledge and skills (Al Mallak et al., 2020; Al Shayeb, 2013; Arquero et al., 2017, 2023; Asonitou & Hassall, 2019; Banasik & Jubb, 2021; Coady et al., 2018; de Bruyn, 2023; de Sousa & Miranda, 2020; Dolce et al., 2020; Elo et al., 2023; Hayes et al., 2018; Howcroft, 2017; Jackling & De Lange, 2009; R. Jones, 2014; Kavanagh & Drennan, 2008; Lansdell et al., 2020; Mistry, 2021; O'shea et al., 2022; Osmani et al., 2017; Papageorgiou & Callaghan, 2020; B. Smith et al., 2018; Tan & Laswad, 2018; Webb, 2016; Willcoxson et al., 2010), work or internship experience (Bayerlein, 2015; Cheng et al., 2009; de Sousa & Miranda, 2020; Gracia, 2010; Jackling & Natoli, 2015; Njoku et al., 2010; Surridge, 2009; Tsoutsa et al., 2022; Twyford & Dean, 2023), *work integrated learning* (Crawford & Wang, 2019; Jackson & Meek, 2020; Lewis et al., 2021; Nehme et al., 2022), gender (Bennett et al., 2022; Lodh & Nandy, 2017), personal attribute (de Bruyn, 2023; A. Jones, 2010; Williams & Adams, 2013), learning (Arquero et al., 2017; Dickfos et al., 2014; Stoner & Milner, 2010), entrepreneurship business education (Ainsworth, 2021; Kotb et al., 2013; Kotb & Roberts, 2011), curriculum (Alshbili & Elamer, 2020; Banasik & Jubb, 2021; Bayerlein, 2015; Herbert et al., 2021; Howcroft, 2017; Mandilas et al., 2014; Mardawi et al., 2021; McGuigan et al., 2021; Mistry, 2021; Yap et al., 2014), education quality (Bayerlein & Timpson, 2017), digital technology (Al-Htaybat et al., 2018; Asonitou, 2020; Jackson

ISSN (Online): 2961-9602

et al., 2022; Musleh Al-Sartawi, 2020; Suarta et al., 2023), and school programs (Kotze & Miller, 2023).

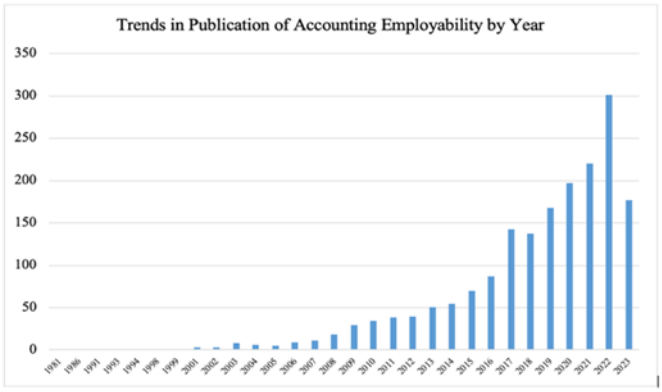


Figure 2. Trend of accounting employability publications by year

Bibliometric analysis of author, country, and institutional profiles in accounting employability

1) Profile Authors of Accounting Employability

Figure 3 shows the 10 most productive writers in accounting employability research. Jackson, Denise has 16 publications with the first article published in 2012 and has been cited 244 times. Jackson is affiliated at Edith Cowan University Australia. Baruch, Yehuda became the second affiliated prolific researcher at the University of Southampton, United Kingdom. The employability research by Baruch, Yehuda was first conducted in 2001 with 422 citations. Apart from these two researchers, the average number of accounting employability publications for each author is below 10 articles. Bibliometric mapping of authors using VOSviewer with a maximum number of authors per document of 25 and a minimum number of documents an author of 4. The result of 4,170 authors, there are 48 who meet the criteria. See figure 4. Based on figure 4 it is found that Jackson has the biggest point with the most publication output. However, more author collaborations are carried out by Baruch, Asonitou, Alnoor.

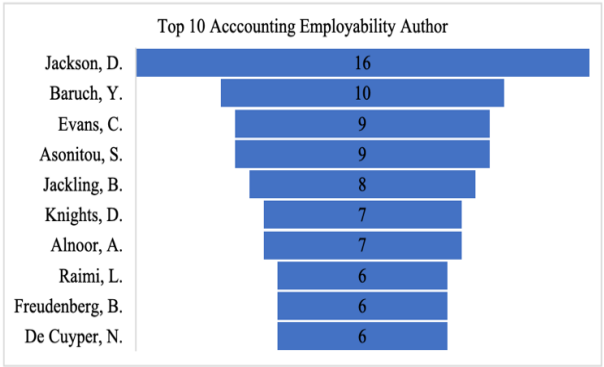
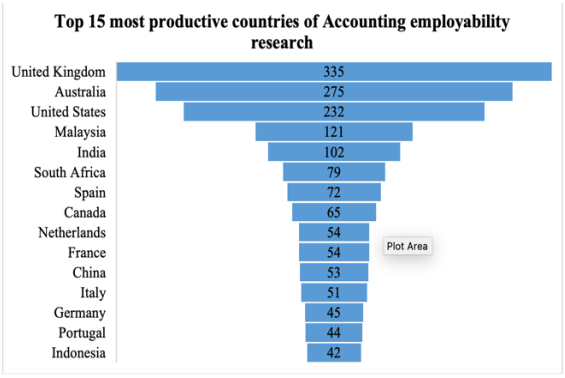


Figure 3. The most productive employability accounting researcher

Figure 4. Bibliometric co-author

Countries and Institutions of Accounting Employability

ISSN (Online): 2961-9602



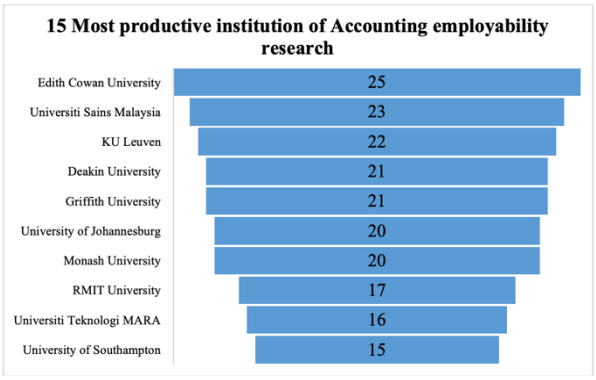


Figure 5. Productive Countries of Accounting Employability Research

Figure 6. Most Productive Institution of AE Research

Figures 5 and 6 show the most productive countries and institutions in accounting employability research. United Kingdom, Australia, United States, Malaysia, and India were successively the most productive countries in this study with a total of over 100 research publications from 1981 to June 2023. United Kingdom contributed 335 publications. Edith Cowen University in Australia is the most productive institution researching accounting employability with 25 publications, followed by University Sians Malaysia, KU Leuven Belgium, Deakin University Australia, and Griffith University Australia. Based on the data it is known that Australian educational institutions contribute the highest Accounting Employability research, there are 5 universities in the top 15. Monash University is ranked 57th from the QS World University Rankings with 20 publication outputs, while Edith Cowen University is the institution with the highest publication output is ranked 601-650. Figure 7 displays a bibliometric map based on co-authorship with a network visualization model that the United Kingdom, Australia, and the United States are the top 3 most productive countries in collaborating with different countries (multiple country publications/MCP), while other countries such as Indonesia, Bahrain, Chile, Japan is a country with a majority of Single Country Publications (SCP) or authors from the same country.

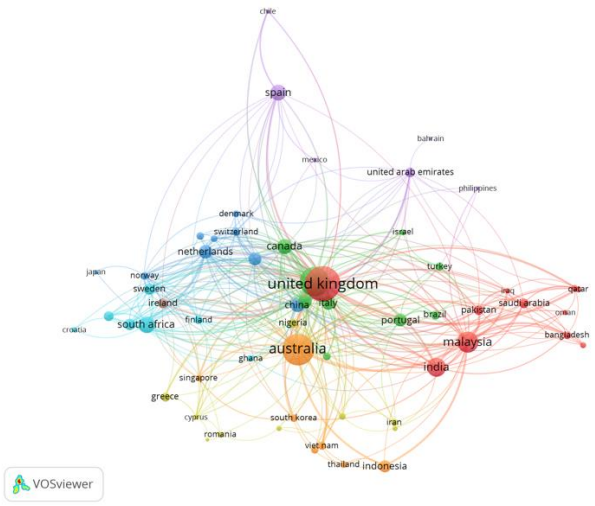


Figure 7. Most Productive Countries

Thematic maps and future research on bibliometric analysis

ISSN (Online): 2961-9602

1) Thematic Maps

The bibliometric study of accounting employability in 1,815 publications registered on Scopus is visualized in Figure 8. In the range 1981 - mid 2023 the theme of accounting employability is still frequently researched. This shows that employment issues are still urgent in the 21st century. Bibliometric analysis on accounting employability studies based on Co-occurrence using author keywords produces 134 items divided into 7 clusters. The main keyword that is often used by the author in this publication range is "employability".

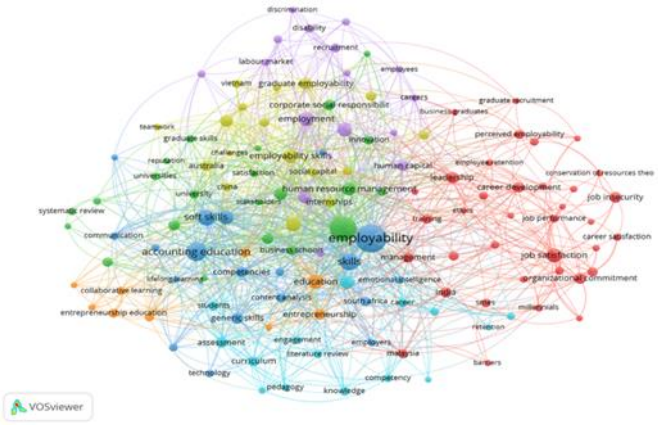


Figure 8. Thematic maps - Co-occurrence based on author keywords

The thematic maps image above, will be described in the cluster analysis as follows:

Table 1. List of clusters based on thematic maps

Cluster 1	affective commitment, barriers, business graduates, career adaptability, career development, career management, career satisfaction, conservation of resources, employee retention, ethics, graduate recruitment, hrm, information technology, job insecurity, job performance, job satisfaction, leadership, management, millennials, organization commitment, organization performance, perceived employability, psychological contract, public sector, social exchange theory, talent management, training, transformational leader, turnover intention, workplace learning
Cluster 2	artificial intelligence, business education, business schools, case study, corporate social responsibility, creativity, graduate skills, higher education, human resource management, innovation, learning outcomes, management education, pervasive skills, reputation, satisfaction, stakeholders, sustainability, sustainable development, systematic literature review, university
Cluster 3	accounting, accounting education, accounting graduates, communication, competencies, content analysis, emotional intelligence, employability, employers, generic skills, graduate attributes, higher education institution, lifelong learning, professional skills, skills, soft skills, technology, tourism.
Cluster 4	academic performance, challenges, communication skills employability skills, graduate employability, hospitality education, international student, internship, self efficacy, social capital, teamwork, work integrated learning.
Cluster 5	accounting profession, careers, competences, curricula, disability, discrimination, employees, employment, gender, graduates, human capital, labor market, older workers, recruitment, unemployment.

ISSN (Online): 2961-9602

Cluster 6	assessment, business, career, competency, covid-19, curriculum, engagement, knowledge, literature review, motivation, pedagogy, performance, retention, social media, students.
Cluster 7	collaborative learning, critical thinking, curriculum development, diversity, education, entrepreneurship, entrepreneurship education, learning, teaching.

Based on Figure 4, this bibliometric analysis finds that employability is a keyword that appears more frequently. These topic keywords are often related to several keywords either in the same cluster or in different clusters. Employability is related to the first cluster keywords, namely business graduates, perceived employability, graduate recruitment, leadership, public sector, career development, ethics, job performance, management, employee commitment, organization commitment, and barriers. Employability is related to the three cluster keywords, namely accounting graduate, communication, accounting education, soft skills, competences, skills, generic skills, technology, and employers. Employability is related to cluster four, namely teamwork, work integrated learning, self-efficacy, and social capital. Employability is related to the five cluster keywords, namely human capital, older workers, careers, gender, and competences. Employability is related to the sixth cluster keywords, namely assessment, Covid-19, curriculum, engagement, business, knowledge, competency, performance, motivation, and social media. Meanwhile, employability is also related to the seventh cluster, namely curriculum development, critical thinking, entrepreneurship, and education.

The conclusions from the biblimetric review show that the discussion of accounting employability tends to be associated with knowledge and skills, human capital, social capital, personal attributes, values and ethics, career development, career adaptation, technology, work integrated learning and internship, curriculum, accounting education, entrepreneurship education , learning, assessment, corporate organizations, educational organizations, barriers, challenges. This statistical finding is consistent with the opinion of McQuaid & Lindsay (2005) who conceptualize that employability is influenced by individual factors, external factors, and personal circumstances. Individual factors related to demographic characteristics, health and welfare, job seeking, and adaptability. External factors are related to demand factors and enabling support factors, for example policies, job vacancies, to worker recruitment factors. Meanwhile, personal circumstances relate to all individual conditions related to home conditions and responsibilities, work culture, and access to resources. So, accounting employability research needs to pay attention to research trends according to thematic maps in Figure 4 and details of cluster items in Table 1.

Future Research

Based on bibliometric analysis with overlay visualization, several keywords that are relevant to Accounting Employability in recent years have been found, including career adaptability related to self-efficacy, ethics, skills, internship, conservation of resources. In addition, accounting employability during Covid-19 also attracted the attention of researchers by linking it to keyword challenges, soft skills, assessment, accounting education, unemployment, graduate employability, competency, human resource management, internships, motivation. Future research can also adopt digital technology and changes in work patterns due to efficiency after the Covid-19 (O'shea et al., 2022). In addition, accounting education needs to measure the extent to which the curriculum matches the needs of employers so that the skills gap between graduates and employers does not result in more unemployment. Researchers need to describe directly about industry and student responses in reflecting on accounting employability (Twyford & Dean, 2023). So it is concluded that the topic of accounting employability still needs to be studied further based on this bibliometric analysis by considering factors of 21st century needs and post-pandemic recovery of Covid-19.

ISSN (Online): 2961-9602

CONCLUSION

This bibliometric study analyzes worldwide trends in accounting employability publications from 1981 to mid-2023. The 1981 to 2000 range was the slowest trend in accounting employability publications, from 2001 to 2015 there was a significant increase, and this trend continued until 2003. Bibliometric analysis shows that Jackson, Baruch, Evans are the most productive writers in Accounting employability, but Jackson lacks collaboration with other authors. The most productive countries in accounting employability publications are the United Kingdom, Australia, and the United States, besides that these countries also frequently carry out cross-country collaborations. The most productive institutions issuing employability accounting are Edith Cowen University, Universiti Sains Malaysia, and KU Leuven. The results of the bibliometric analysis show that based on the Co-Occurrence thematic maps there are 134 items related to accounting employability and are divided into 7 clusters. Future research can pay attention to previous research gaps by adjusting to post-Covid-19 conditions.

ACKNOWLEDGEMENT

I and my co-authors would like to thank everyone who has collaborated on the project to write this article. Appreciation for my two thesis advisors Prof. Dr. Siswandari, M.Stats and Feri Setyowibowo, S.E, M.M, PhD who have directed this research. In addition, I would like to thank the LPDP Indonesia scholarship which has provided material and moral support for the success of writing this research.

REFERENCES

Ainsworth, J. (2021). Team-Based Learning in professional writing courses for accounting graduates: positive impacts on student engagement, accountability and satisfaction. *Accounting Education*, *30*(3), 234–257. https://doi.org/10.1080/09639284.2021.1906720

Al-Htaybat, K., von Alberti-Alhtaybat, L., & Alhatabat, Z. (2018). Educating digital natives for the future: accounting educators' evaluation of the accounting curriculum. *Accounting Education*, *27*(4), 333–357. https://doi.org/10.1080/09639284.2018.1437758

Al Mallak, M. A., Tan, L. M., & Laswad, F. (2020). Generic skills in accounting education in Saudi Arabia: students' perceptions. *Asian Review of Accounting*, *28*(3), 395–421. https://doi.org/10.1108/ARA-02-2019-0044

Al Shayeb, A. M. (2013). Finance Graduates' Knowledge and Skills Development: Graduate and Employer Perceptions in United Arab Emirates. *Journal of Education for Business*, *88*(6), 307–313. https://doi.org/10.1080/08832323.2012.715096

Alshbili, I., & Elamer, A. A. (2020). The vocational skills gap in accounting education curricula: Empirical evidence from the UK. *International Journal of Management in Education*, *14*(3), 271–292. https://doi.org/10.1504/IJMIE.2020.107052

Andrews, G., & Russell, M. (2012). Employability skills development: Strategy, evaluation and impact. *Higher Education, Skills and Work-Based Learning*, *2*(1), 33–44. https://doi.org/10.1108/20423891211197721

Arquero, J. L., Fernandez-Polvillo, C., Hassall, T., & Joyce, J. (2023). Developing teamwork skills in accounting students: is communication apprehension a potential barrier? *Revista de Contabilidad-Spanish Accounting Review*, *26*(1), 97–110. https://doi.org/10.6018/rcsar.451151

Arquero, J. L., Fernández-Polvillo, C., Hassall, T., & Joyce, J. (2017). Relationships between communication apprehension, ambiguity tolerance and learning styles in accounting students. *Revista de Contabilidad-Spanish Accounting Review*, *20*(1), 13–24. https://doi.org/10.1016/j.rcsar.2015.10.002

Asonitou, S. (2020). Technologies to Communicate Accounting Information in the Digital Era: Is Accounting Education Following the Evolutions? In K. A., K. E., & T. P. (Eds.), *Springer Proceedings in Business and Economics* (pp. 187–194). Springer Science and Business Media B.V. https://doi.org/10.1007/978-3-030-36126-6_21

Asonitou, S., & Hassall, T. (2019). Which skills and competences to develop in accountants in a country in crisis? *International Journal of Management Education*, *17*(3), 100308. https://doi.org/10.1016/j.ijme.2019.100308

Atanasovski, A., Trpeska, M., & Bozinovska Lazarevska, Z. (2018). Accounting students' and employers' perceptions on employability skills in the SEE Country. *European Financial and Accounting Journal*, *13*(3), 55–71. https://doi.org/10.18267/j.efaj.214

Banasik, E., & Jubb, C. (2021). Are Accounting Programs Future-ready? Employability Skills. *Australian Accounting Review*, *31*(3), 256–267. https://doi.org/10.1111/auar.12337

Bartol, K. M. (1981). Vocational behavior and career development, 1980: A review. *Journal of Vocational Behavior*, *19*(2), 123–162. https://doi.org/10.1016/0001-8791(81)90055-5

Bayerlein, L. (2015). Curriculum innovation in undergraduate accounting degree programmes through "virtual internships." *Education and Training*, *57*(6), 673–684. https://doi.org/10.1108/ET-09-2014-0110

Bayerlein, L., & Timpson, M. (2017). Do accredited undergraduate accounting programmes in Australia meet the needs and expectations of the accounting profession? *Education and Training*, *59*(3), 305–322. https://doi.org/10.1108/ET-04-2016-0074

Bennett, D., Bawa, S., Ananthram, S., & Pitman, T. (2022). Is there a gender difference in STEM students' perceived employability? *Education and Training*, *64*(6), 754–773. https://doi.org/10.1108/ET-01-2021-0029

Cheng, M., Kang, H., Roebuck, P., & Simnett, R. (2009). The employment landscape for accounting graduates and work experience relevance. *Australian Accounting Review*, *19*(4), 342–351. https://doi.org/10.1111/j.1835-2561.2009.00071.x

Coady, P., Byrne, S., & Casey, J. (2018). Positioning of emotional intelligence skills within the overall skillset of practice-based accountants: employer and graduate requirements. *Accounting Education*, *27*(1), 94–120. https://doi.org/10.1080/09639284.2017.1384741

Crawford, I., & Wang, Z. (2019). Social mobility via elite placements: working class graduates in elite accounting and banking firms. *Accounting Education*, *28*(5), 508–531. https://doi.org/10.1080/09639284.2019.1661857

de Bruyn, M. (2023). Emotional intelligence capabilities that can improve the non-technical skills of accounting students. *Accounting Education*, *32*(1), 61–89. https://doi.org/10.1080/09639284.2022.2032221

de Sousa, M. A. B., & Miranda, G. J. (2020). Accountant skills: A study on the supervised internship of the courses of accounting sciences in light of the international education standards – ies 3. *Custos e Agronegocio*, *16*(3), 440–460. https://www.scopus.com/inward/record.uri?eid=2-s2.0-85097286340&partnerID=40&md5=5926d4dd573502b26ce679a2d1242fc3

Dickfos, J., Cameron, C., & Hodgson, C. (2014). Blended learning: Making an impact on assessment and self-reflection in accounting education. *Education and Training*, *56*(2), 190–207. https://doi.org/10.1108/ET-09-2012-0087

Divan, A., Knight, E., Bennett, D., & Bell, K. (2019). Marketing graduate employability: understanding the tensions between institutional practice and external messaging. *Journal of Higher Education Policy and Management*, *41*(5), 485–499. https://doi.org/10.1080/1360080X.2019.1652427

Dolce, V., Emanuel, F., Cisi, M., & Ghislieri, C. (2020). The soft skills of accounting graduates: perceptions versus expectations. *Accounting Education*, *29*(1), 57–76. https://doi.org/10.1080/09639284.2019.1697937

Elo, T., Pätäri, S., Sjögrén, H., & Mättö, M. (2023). Transformation of skills in the accounting field: the expectation–performance gap perceived by accounting students. *Accounting Education*. https://doi.org/10.1080/09639284.2023.2191289

Gracia, L. (2010). Accounting students' expectations and transition experiences of supervised work experience. *Accounting Education*, *19*(1–2), 51–64. https://doi.org/10.1080/09639280902886033

Hayes, S., Freudenberg, B., & Delaney, D. (2018). Role of tax knowledge and skills: What are the graduate skills required by small to medium accounting firms. *Journal of the Australasian Tax Teachers Association*, *13*(1), 152–186. https://www.scopus.com/inward/record.uri?eid=2-s2.0-85058172031&partnerID=40&md5=2fc672a6b3227c5bb7e10c542890813c

Herbert, I. P., Rothwell, A. T., Glover, J. L., & Lambert, S. A. (2021). Does the changing world of professional work need a new approach to accounting education? *Accounting Education*, *30*(2), 188–212. https://doi.org/10.1080/09639284.2020.1827446

Howcroft, D. (2017). Graduates' vocational skills for the management accountancy profession: exploring the accounting education expectation-performance gap. *Accounting Education*, *26*(5–6), 459–481. https://doi.org/10.1080/09639284.2017.1361846

Islam, M. A. (2022). Industry 4.0: Skill set for employability. *Social Sciences & Humanities Open*, *6*(1), 100280. https://doi.org/10.1016/j.ssaho.2022.100280

Jackling, B., & De Lange, P. (2009). Do accounting graduates' skills meet the expectations of employers? a matter of convergence or divergence. *Accounting Education*, *18*(4–5), 369–385. https://doi.org/10.1080/09639280902719341

Jackling, B., & Natoli, R. (2015). Employability skills of international accounting graduates: Internship providers' perspectives. *Education and Training*, *57*(7), 757–773. https://doi.org/10.1108/ET-08-2014-0093

Jackson, D., & Meek, S. (2020). Embedding work-integrated learning into accounting education: the state of play and pathways to future implementation. *Accounting Education*, 1–23. https://doi.org/10.1080/09639284.2020.1794917

Jackson, D., Michelson, G., & Munir, R. (2022). New technology and desired skills of early career accountants. *Pacific Accounting Review*, *34*(4), 548–568. https://doi.org/10.1108/PAR-04-2021-0045

Jones, A. (2010). Generic attributes in accounting: The significance of the disciplinary context. *Accounting Education*, *19*(1–2), 5–21. https://doi.org/10.1080/09639280902875523

Jones, R. (2014). Bridging the Gap: Engaging in Scholarship with Accountancy Employers to Enhance Understanding of Skills Development and Employability. *Accounting Education*, *23*(6), 527–541. https://doi.org/10.1080/09639284.2014.965959

Kavanagh, M. H., & Drennan, L. (2008). What skills and attributes does an accounting graduate need? Evidence from student perceptions and employer expectations. *Accounting and Finance*, *48*(2), 279–300. https://doi.org/10.1111/j.1467-629X.2007.00245.x

Kotb, A., & Roberts, C. (2011). E-business in accounting education: A review of undergraduate accounting degrees in the UK and Ireland. *Accounting Education*, *20*(1), 63–78. https://doi.org/10.1080/09537325.2010.547318

Kotb, A., Roberts, C., & Stoner, G. (2013). E-business in accounting education in the UK and Ireland: Influences on inclusion in the curriculum. *International Journal of Management Education*, *11*(3), 150–162. https://doi.org/10.1016/j.ijme.2013.05.002

Kotze, R., & Miller, T. (2023). Relational and decision-making skills development in South African accounting students. *Industry and Higher Education*. https://doi.org/10.1177/09504222231162062

Lansdell, P., Marx, B., & Mohammadali-Haji, A. (2020). Professional skills development during a period of practical experience: Perceptions of accounting trainees. *South African Journal of Accounting Research*, *34*(2), 115–139. https://doi.org/10.1080/10291954.2019.1662575

Lewis, G. K., Williams, B., Allen, S., Goldfarb, B., Lyall, K., Kling, R., & Statham, P. (2021). Developing an evaluation tool to provide a 360-degree reflection on work-integrated learning in accounting education. *Accounting Education*, *30*(6), 601–620. https://doi.org/10.1080/09639284.2021.1963994

Lodh, S., & Nandy, M. (2017). Gender inequality and disabled inclusivity in accounting higher education and the accounting profession during financial crises. *Industry and Higher Education*, *31*(5), 335–347. https://doi.org/10.1177/0950422217725227

Mandilas, A., Kourtidis, D., & Petasakis, Y. (2014). Accounting curriculum and market needs. *Education and Training*, *56*, 776–794. https://doi.org/10.1108/ET-12-2013-0138

Mardawi, Z., Seguí-Mas, E., & Tormo-Carbó, G. (2021). Rethinking the accounting ethics education research in the post- COVID-19 context. *Cogent Business and Management*, *8*(1). https://doi.org/10.1080/23311975.2021.1984627

McGuigan, N., Ghio, A., & Kern, T. (2021). Designing Accounting Futures: Exploring Ambiguity in Accounting Classrooms through Design Futuring. *Issues in Accounting Education*, *36*(4), 325–351. https://doi.org/10.2308/ISSUES-2019-508

McGuigan, N., Weil, S. H., Kern, T., & Hu, B. (2012). Industry perspective workshop program: An instructional case used to integrate transferable skills in introductory accounting. *Issues in Accounting Education*, *27*(1), 157–186. https://doi.org/10.2308/iace-50110

McQuaid, R. W., & Lindsay, C. (2005). The concept of employability. *Urban Studies*, *42*(2), 197–219. https://doi.org/10.1080/0042098042000316100

Mistry, U. (2021). Enhancing students' employability skills awareness through the accounting professional body on an undergraduate accounting degree. *Accounting Education*, *30*(6), 578–600. https://doi.org/10.1080/09639284.2021.1950016

Musleh Al-Sartawi, A. M. A. (2020). E-Learning Improves Accounting Education: Case of the Higher Education Sector of Bahrain. In T. M., P. M., & K. M.M. (Eds.), *Lecture Notes in Business Information Processing* (Vol. 402, pp. 301–315). Springer Science and Business Media Deutschland GmbH. https://doi.org/10.1007/978-3-030-63396-7_20

Nehme, R., AlKhoury, C., & Alharbi, A. (2022). Stimulants of behavioural change: accounting education schism and gender. *Accounting Research Journal*, *35*(5), 698–720. https://doi.org/10.1108/ARJ-05-2021-0145

Njoku, J. C., van der Heijden, B. I. J. M., & Inanga, E. L. (2010). Fusion of expertise among accounting faculty: towards an expertise model for academia in accounting. *Critical Perspectives on Accounting*, *21*(1), 51–62. https://doi.org/10.1016/j.cpa.2008.03.001

O'shea, M. A., Bowyer, D., & Ghalayini, G. (2022). Future Proofing Tomorrow's Accounting Graduates: Skills, Knowledge and Employability. *Australasian Accounting, Business and Finance Journal*, *16*(3), 55–72.

https://doi.org/10.14453/aabfj.v16i3.05
Osmani, M. W., Hindi, N., Al-Esmail, R., & Weerakkody, V. (2017). Examining graduate skills in accounting and finance: the perception of Middle Eastern students. *Industry and Higher Education*, *31*(5), 318–327. https://doi.org/10.1177/0950422217721759
Papageorgiou, E., & Callaghan, C. W. (2020). Accountancy learning skills and student performance in accounting education: evidence from the South African context. *Accounting Education*, *29*(2), 205–228. https://doi.org/10.1080/09639284.2020.1719426
Salome, E. N. (2012). The teacher and skills acquisition at business education : From the perspective of accounting skills. *Oman Chapter of Arabian Journal of Business and Management Review*, *2*(4), 25–36. https://doi.org/10.12816/0002256
Singh, A., & Singh, L. B. (2017). E-Learning for Employability Skills: Students Perspective. *Procedia Computer Science*, *122*, 400–406. https://doi.org/10.1016/j.procs.2017.11.386
Smith, B., Maguire, W., & Han, H. H. (2018). Generic skills in accounting: perspectives of Chinese postgraduate students. *Accounting and Finance*, *58*(2), 535–559. https://doi.org/10.1111/acfi.12219
Smith, M. (2018). *Employability in a Global Context : Evolving policy and practice in employability, work integrated learning, and career development learning* (Issue July). Graduate Careers Australia. https://doi.org/10.6084/m9.figshare.6372506
Stoner, G., & Milner, M. (2010). Embedding generic employability skills in an accounting degree: Development and impediments. In *Accounting Education* (Vol. 19, Issues 1–2). search.proquest.com. https://doi.org/10.1080/09639280902888229
Suarta, I. M., Suwintana, I. K., Sudiadnyani, I. G. A. O., & Sintadevi, N. P. R. (2023). Employability and digital technology: what skills employers want from accounting workers? *Accounting Education*. https://doi.org/10.1080/09639284.2023.2196665
Surridge, I. (2009). Accounting and finance degrees: Is the academic performance of placement students better? *Accounting Education*, *18*(4–5), 471–485. https://doi.org/10.1080/09639280802008498
Tan, L. M., & Laswad, F. (2018). Professional skills required of accountants: what do job advertisements tell us? *Accounting Education*, *27*(4), 403–432. https://doi.org/10.1080/09639284.2018.1490189
Taylor, D. W., Fisher, J., & Sulaiman, M. (2001). Teaching and Learning Gaps in Accounting Education: Implications for the Employability of Accounting Graduates. *Asian Review of Accounting*, *9*(2), 3–22. https://doi.org/10.1108/eb060740
Tsoutsa, P., Damasiotis, V., & Tsifora, E. (2022). Accounting student perceptions from internship that trigger adaptations in training after the pandemic. In *Handbook of Research on Global Networking Post COVID-19* (pp. 23–37). IGI Global. https://doi.org/10.4018/978-1-7998-8856-7.ch002
Twyford, E., & Dean, B. A. (2023). Inviting students to talk the talk: developing employability skills in accounting education through industry-led experiences. *Accounting Education*. https://doi.org/10.1080/09639284.2023.2191288
Webb, J. (2016). The expectation performance gap in accounting education: a review of generic skills development in UK accounting degrees. *Accounting Education*, *25*(4), 349–367. https://doi.org/10.1080/09639284.2016.1191274
Willcoxson, L., Wynder, M., & Laing, G. K. (2010). A whole-of-program approach to the development of generic and professional skills in a university accounting program. *Accounting Education*, *19*(1–2), 65–91. https://doi.org/10.1080/09639280902886082
Williams, S. J., & Adams, C. A. (2013). Moral accounting? Employee disclosures from a stakeholder accountability perspective. *Accounting, Auditing and Accountability Journal*, *26*(3), 449–495. https://doi.org/10.1108/09513571311311892
Yap, C., Ryan, S., & Yong, J. (2014). Challenges Facing Professional Accounting Education in a Commercialised Education Sector. *Accounting Education*, *23*(6), 562–581. https://doi.org/10.1080/09639284.2014.974196