

EMPLOYABILITY IN THE ACCOUNTING PROFESSION DURING COVID-19 IN MALAYSIA: A COMPARATIVE STUDY

Dr Meenah a/p Ramasamy ¹
Dr Zam Zuriyati Mohamad ²
Dr Yamuna Rani a/p Palanimally ³
Puan Nur Diyana Binti Ismail ⁴
Cik Nur Hazrini binti Mohd Zahari ⁵

¹ Universiti Tunku Abdul Rahman, Faculty of Business and Finance Kampar, Perak
Email: meenah@utar.edu.my

² Universiti Tunku Abdul Rahman, Faculty of Business and Finance Kampar, Perak
Email: zuriyati@utar.edu.my

³ Universiti Tunku Abdul Rahman, Faculty of Business and Finance Kampar, Perak
Email: yamunarp@utar.edu.my

⁴ Universiti Tunku Abdul Rahman, Faculty of Business and Finance Kampar, Perak
Email: diyana@utar.edu.my

⁵ Universiti Tunku Abdul Rahman, Faculty of Business and Finance Kampar, Perak
Email: hazrini@utar.edu.my

Article history

Received date : 29-1-2024
Revised date : 30-1-2024
Accepted date : 8-3-2024
Published date : 15-4-2024

To cite this document:

Ramasamy, M., Mohamad, Z. Z., Palanimally, Y. R., Ismail, N. D., & Mohd Zahari, N. H. (2024). Employability in the accounting profession during Covid-19 in Malaysia: A comparative study. *Journal of Islamic, Social, Economics and Development (JISED)*, 9 (61), 559 – 569.

Abstract: *The COVID-19 pandemic has significantly impacted the global economy, leading to widespread unemployment and job insecurity in various industries. This research focuses on the employability of accounting professionals in Malaysia during the COVID-19 pandemic. The study aims to investigate the challenges faced by accounting professionals in finding employment, explore the strategies adopted to enhance employability, and analyze the impact of the pandemic on the accounting profession. The research adopts a comparative methodology, analyzing data from both primary and secondary sources. The findings will contribute to a better understanding of the employability scenario among accounting professionals in Malaysia during the COVID-19 crisis.*

Keywords: *Employability, Accounting Profession, COVID-19 and Malaysia*

Introduction

Background of The Study

COVID-19, a worldwide pandemic, is spreading over 190 countries, with a mounting death toll. This SARS-COV2 virus was discovered in Wuhan, China, in November 2019. On November 17, 2019, the first corona virus-infected patient was discovered in Wuhan (Davidson, 2020). The devastating effect of Covid-19, which originated from China, is now creating global pandemic and taking valuable lives across countries. Till April, this deadly virus has killed more than 160,000 people and 2,278,693 more infected. Since February 2020, as the number of corona virus-infected people along with the death numbers were rising, hence in March 2020, the World Health Organization (WHO) declared Covid-19 as a global pandemic. The ripple effect of the new coronavirus (Covid-19) from China produces rampant shock waves everywhere in the world, which affects approximately every walk of society that we know today. COVID-19 is affecting the global economy negatively (McKibbin & Fernando, 2020). Since the beginning of widespread COVID-19, almost all the countries implemented lockdown or movement control order (MCO) or Isolation and home quarantine to reduce the spread of these lives taking virus. Thus, all sorts of institutions were closed, including shopping malls, small retail shops, mills, warehouses, offices, courts, restaurants, hotels, schools, colleges, universities, and religious institutions. As a result, people have become prisoners in the house (Welt et al., 2020). However, the global economy has seen the worst effect of the Corona Virus, as all the businesses, markets, and import-export have been closed. Because of which many people become jobless, and few have seen salary cut situation. The worst affected sectors are retail, food, and readymade garments industry. Thousands of individuals across the world have lost their jobs; as a result, they are going through a very critical period, due to lack of income (Baker, Farrokhnia, Meyer, Pagel, & Yannelis, 2020).

In the case of Malaysia, unemployment issues were heightened when the government announced the Movement Control Order (MCO) where many companies experienced difficulty paying their employees' salaries. This situation led to layoffs to minimise operating costs and the freezing of new hires (Abd Rahman, Ismail, Ridzuan, & Abd Samad, 2020). Malaysian Ministry of Higher Education (MoHE) reported that Malaysia's graduate employability rate fell to 84.4% in 2020, down marginally from 86.2% year-on-year. Among the reasons that led to unemployment include excess graduates due to the increasing number of public and private universities (Azmi, Hashim, & Yusoff, 2018), lack of hard skills, particularly technical skills (Lim, Lee, Yap, & Ling, 2016) as well as lack of problem-solving and communication abilities (Halili, Fathima, & Razak, 2022). Moreover, skill mismatch also contributed to unemployment among Malaysian graduates.

Department of Statistics of Malaysia (DOSM) highlighted the concerning fact that the rate of graduates with skill-related underemployment is continuing to rise, reaching 33.9% in 2021 as compared to 31.2% in 2020. Previous studies found skill mismatch as the primary reasons for unemployment in Malaysia (Nasreen, Halili, & Razak, 2022). Graduates who experience skill-related underemployment are classified as having the wrong career or profession for them given their educational background. The rapid development of information and communication technology (ICT) may make occupation mismatch worse, and accounting graduates are not an exception. The accounting profession has been warned that it is also quite likely to become automated and digital in the near future (Abdullah, Nik Wan, Razak, San, Saidi, Hussin, & Tumiran, 2023).

The COVID-19 pandemic has disrupted global economies, including Malaysia, leading to significant challenges in various industries. The accounting profession, being an integral part of the business ecosystem, has also been strongly affected. The sudden shift to remote work, decreased business activities, and economic uncertainties have raised concerns regarding the employability of accounting professionals in Malaysia. Thus, to address this issue, the objective of this conceptual paper is to summarize the existing research studies regarding the appropriate knowledge, technical and other skills that should be equipped by accounting graduates to ensure they will be employed in accounting related fields. Outcome of this paper is hoped to assist universities and other academic institutions to further enhance students' skills to ensure that they are marketable in the near future.

Problem Statement

The research problem revolves around understanding the impact of the COVID-19 pandemic on the employability of accounting professionals in Malaysia. The study aims to identify the challenges faced by accounting professionals in securing employment, examine the strategies adopted to enhance employability, and analyze the overall impact of the pandemic on the accounting profession.

Research Objectives

The objectives of this research are as follows:

- a) To identify the challenges faced by accounting professionals in Malaysia during the COVID-19 pandemic.
- b) To explore the strategies adopted by accounting professionals to increase their employability during the pandemic.
- c) To analyze the overall impact of the COVID-19 pandemic on the accounting profession in terms of job availability, demands, and changes in required skill sets.

Research Questions

The research questions that will be addressed in this study include:

- a) What are the challenges faced by accounting professionals in Malaysia in finding employment during the COVID-19 pandemic?
- b) What strategies have accounting professionals adopted to enhance their employability during the pandemic?
- c) How has the COVID-19 pandemic impacted the accounting profession in terms of job availability, demands, and changes in required skill sets?

Significance of the Study

This research will contribute to the existing body of knowledge by providing empirical insights into the employability of accounting professionals during the COVID-19 pandemic in Malaysia. The findings will assist accounting professionals in understanding the current job market and help them develop strategies to navigate the challenges posed by the pandemic. Additionally, policy-makers, educational institutions, and industry practitioners will benefit from a deeper understanding of the impact of the pandemic on the accounting profession.

Scope and Limitations

This study will primarily focus on accounting professionals in Malaysia and their employability during the COVID-19 pandemic. The research will consider a range of accounting roles, including auditors, tax consultants, financial analysts, and management accountants. However,

the study acknowledges that the findings may not be applicable to every individual and may have limitations due to sample size and the rapidly evolving nature of the pandemic.

Literature Review

Employability in the Accounting Profession

Employability is an individual skill that makes someone employed (Islam, 2022). Likewise, the process of building students' self-awareness to improve their ability to achieve jobs and careers is also referred to as employability (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 and technical skills, recording and preparation of financial reports to business projects, as well as generic skills and the ability to use technology (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, Weil, Kern, & Hu, 2012). Accounting employability is a priority for educational institutions in order to generate qualified potential workers, especially in the face of work challenges in the twenty-first century.

Studies over several years have found a skills gap between accounting graduates and employer expectations (Jackling & De Lange, 2009). The risk of this gap is that students will be unemployed and skills difficult to transfer into the workplace (Jones, 2014). Specifically, the 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, Bowyer, & Ghalayini, 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 (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.

Challenges Faced by Accounting Professionals during COVID-19

According to Mustafa, & Betul (2022), during the Covid-19 pandemic, many sectors were exposed to serious changes and had to change their working practices. Certified public accountants, who constitute the analysis unit of the research, and their work were seriously affected by this wind of change and faced some difficulties in their way of doing business. As such, the main purpose of this research is to try to understand what these difficulties are and how they are perceived by accountants through their own perspectives. As a result of the interviews with the accountants, they stated that their workload has increased. Particularly, in the process of obtaining and processing the documents required for accounting transactions, the fact that taxpayer work offices were closed created serious difficulties. In addition, serious

problems were experienced in terms of communicating with public institutions, solving problems and fulfilling demands. Due to these difficulties, accountants stated that they had to work overtime under intense stress in order to complete their work on time and avoid penalties.

Our workload has increased due to short work and wages support brought by the government. Especially for these, we have an obligation to organize and send information to İşkur in tables every month. Not to mention that we constantly track them. Unfortunately, such rituals have difficulties and our workload has increased in terms of the constant problem of receiving such a document.

(Mrs. Yağmur)

Most of our taxpayers were closed and it was a problem for us to receive and process the invoices. Tax and insurance offices have switched to flexible working. We called and even went to the offices, but we could never get our transactions done... While we are trying to get our work done, they are also disrupting their work due to their own intensity. We said that we have a certain amount of time to complete our work, otherwise we may be fined.

(Mr Ali)

First of all, because our taxpayers were closed, big problems arose in the bill collection business. I mean, in terms of getting things done... How did the problems come out because of that? Our taxpayers are closed and this is a big problem in the upcoming holiday period. It's now the 18th of the month. The last day of the value added tax return is the 26th of the month and we have about 7-8 days. I have not received a single document from any taxpayer so far. Let me put it this way, all of these documents will be taken (from taxpayers) then all of them will be processed, they will all be in place, and there are 3-4 such declarations that need to be delivered by the 26th this month, and there is still no postponement at the moment.

(Mr. Güven)

According to Mustafa, & Betül (2022), in addition to the above-mentioned difficulties, accountants also experienced disruptions in their work, as they caught Covid-19 due to work requirements and put their health at risk. Again, in this period, keeping up with the constantly changing regulations and regulations with the new work system due to the pandemic created a series of ambiguities and confusion. Finally, the monotony created by working remote from home during the covid-19 period and not leaving the house because for emergency reasons has led to boredom.

...In other words, its return to us in terms of health was bad. We even caught Covid-19; here is the only one I think we had a problem with in this case.

(Mr. Ceyhan)

You know, not all people look at this issue objectively. Some are very careful. In fact, some people pay more attention than they should. Some just don't pay more attention than they should. On the other hand, some just don't pay any attention. So actually, as someone who had Covid-19, I think that I had Covid-19 for work reasons that were beyond my control. Because you can't interfere with people.

(Ms. Güneş)

Now, our first difficulty in our field of work was that we had a very difficult time following the new laws. In order not to be punished, I mean. Laws changed constantly, new things came out all the time. It was very difficult to follow them.
(Mr. Ali)

...So, we are bored a little bit. We work from home, we manage and for now we are patient. Like everyone else, there is no other solution to this. Right now, we are just waiting for the pandemic to end. We are waiting for everyone's job to open up.
(Ms. Duygu)

With the implementation of movement restrictions and social distancing measures, many accounting firms have shifted to remote work arrangements. This has introduced new challenges in coordinating teamwork, maintaining client confidentiality, and adapting to remote auditing practices. The pandemic-induced economic downturn has impacted several industries, resulting in decreased demand for accounting services. This has led to cost-cutting measures and layoffs in some firms, thereby reducing employment opportunities for accountants. Clients have also experienced significant challenges, forcing accounting firms to adapt to changing demands and expectations. Accountants need to develop new skills and strategies to meet these evolving requirements effectively.

Strategies to Enhance Employability

The COVID-19 pandemic has had a significant impact on the economy and the way businesses operate. As a result, the skills needed by accountants have shifted to adapt to the new normal. In the post-pandemic future, accountants will need to possess a strong set of soft skills to succeed (Alajmi, & Rodriqs, 2023). One important skill is the ability to adapt to change. The pandemic has accelerated the pace of digital transformation, and accountants will need to be able to adapt to recent technologies and processes quickly to stay relevant (Kroon, do Céu Alves, & Martins, 2021).

Another important skill is the ability to work remotely. With many companies shifting to remote work, accountants will need to be able to work effectively in a virtual environment and collaborate with team members remotely. Communication skills are also crucial for accountants in the post-pandemic future. As businesses navigate the economic uncertainty caused by the pandemic, accountants will need to be able to clearly and effectively communicate financial information to stakeholders, including management, shareholders, and customers (Alajmi, & Rodriqs, 2023).

Accountants will need to be able to think strategically to help their organizations navigate the challenges posed by the pandemic (Azzari, Mainardes, Beiruth, & da Costa, 2021). This will require strong analytical and problem-solving skills, as well as the ability to anticipate and plan for future risks and opportunities. Overall, the post-pandemic future will require accountants to possess a strong set of soft skills to adapt to the changes brought by the pandemic and continue to succeed in their roles (Alajmi, & Rodriqs, 2023).

Accountants should adapt to remote work practices by improving their skills in virtual collaboration, time management, and utilizing digital tools. Firms should provide training and resources to facilitate a smooth transition to remote work, ensuring their accountants can maximize productivity and maintain client satisfaction. Besides, accountants should take advantage of online learning platforms, webinars, and professional development programs to

upskill and reskill during the pandemic. Topics such as data analysis, cybersecurity, and digital transformation should be prioritized to enhance employability. Moreover, accountants need to embrace technology-driven solutions to optimize their efficiency and effectiveness. This includes leveraging cloud-based accounting software, automation tools, and data analytics solutions. Firms should invest in training and resources to equip their accountants with these digital competencies.

Impact of COVID-19 on the Accounting Profession

The COVID-19 issue has raised the complexity of the accounting and governance of organizations. Increasing demand for more material (or even novel) accounting procedures has been brought about by the evil character and time-consuming nature of problems facing society during the emerging disease (Rinaldi, Cho, Lodhia, Michelon, & Tilt, 2020).

One research adopts financial data of listed firms in China. It uses the synthetic index compilation approach to compile an accounting index that captures the time before and after the COVID-19 outbreak. This index is built on extensive data portrait research and tests the effect of the COVID-19 on various Chinese industries. The study showed that, except for the primary sector, which was less impacted by the epidemic, most sectors were significantly affected by the epidemic. Besides, the prices of different sectors have risen by differing degrees. The transportation, tourism, and other service sectors have been significantly affected (He, Niu, Sun & Li, 2020).

According to Kaka (2020), the practice of accounting has long helped to encourage and grow public and private corporations. The rapid acceleration of the outbreaking crisis of the COVID-19 situation poses significant challenges for the computer and the companies involved in using digital technology in the industry. Accountants must bring value and resolve existing and potential challenges using new technologies to solve risks and obstacles. The study concludes that digital technology is a must-have for professionals to succeed and remain in business throughout this pandemic era (Shen, Fu, Pan, Yu, & Chen, 2020). Ardiny (2020) has achieved several findings. In this pandemic, Accounting professionals are facing difficulty in disclosing some information about a company. They are information about non-financial and immaterial goodwill properties and challenges in cash flow, collateral losses, and divulgations associated with the imposition of continuity and the related information. Despite these obstacles, foreign accounting professionals have reached a consensus.

According to Wilson (2020), many people work remotely to have a crash course in the technological solutions of their businesses. Many formerly relied on technology helpers, supervisors, or IT experts must go home “alone”. Remote work leads everybody to use the other remote access, workflow, and data exchange tools. And many use video messaging platforms while we directly communicate with each other. Any of the older shut-ins learn to attach to mobile applications. Youth who have avoided laptop and tablet applications feel that some conventional sites provide applications.

According to Keats and Verhelst (2020), the COVID-19 pandemics led to a new work age. Many organizations are adapted rapidly to a remote work environment depending on the cloud, Zoom, and other technology (not as usual). For several months, accounting practitioners worldwide welcome the modern concept of “workplace” in this enormous home experiment.

Another study found that the physical and financial constraints of COVID-19 have hindered the productivity of accountants, their ability to execute their job, their ability to maintain relations with customers and co-employees, and their capacity to offer future services to potential customers. Auditors anticipate that the efficiency of internal controls of the clients will be reduced, and the efficacy of internal controls will become more difficult for auditors to identify. Auditors also feel that the position of their customers in COVID-19 will make it harder to determine (Heltzer & Mindak, 2021). According to Shallal Almutairi (2021), the burden for the accounting profession has increased due to COVID-19 since organizations do not have the total capacity to disclose information as per rules and because of decline and the failure to get clear and accurate data. The study has also proven that the accounting industry benefits from learning from this experience, which requires solutions and managerial innovation.

Research Methodology

Research Design

This study will adopt a mixed-methods research design, combining quantitative and qualitative approaches. Surveys will be used to collect quantitative data, while interviews will provide in-depth qualitative insights.

Data Collection Methods

The primary data will be collected through online surveys distributed to accounting professionals employed in various sectors across Malaysia. The survey questionnaire will consist of closed-ended questions related to employment challenges and strategies adopted during the pandemic. Interviews will be conducted with a subset of the survey respondents to gain a deeper understanding of their experiences and perspectives.

Participants and Sample Selection

The target population for this study will be accounting professionals in Malaysia who have been actively job-seeking or have experienced changes in their employment status during the COVID-19 pandemic. A combination of purposive and snowball sampling techniques will be used to select a representative sample for the survey and interviews.

Data Analysis Techniques

Quantitative data from the survey will be analyzed using statistical techniques, including descriptive statistics and inferential analysis. Qualitative data from the interviews will be transcribed, coded, and analyzed thematically to identify recurring patterns and themes related to the research objectives.

Conclusion

Covid-19 pandemic has affected the way workers do their jobs and the way many sectors operate has changed. One of the most obvious effects of the Covid-19 pandemic has been the transition of many workers to work-from-home arrangements across many industries. The certified public accountants and particularly their working style and relationships have also been affected by the remote working trend. Accountants share the difficulties with their chambers and based on their view chambers know all the problems and try to inform the decision-making institutions about such issues. Once again, from the accountant's point of view especially in peak times of Covid-19, communicating with public organizations and coordinating the jobs with taxpayers had been very difficult. In this sense development of a mutual understanding between the parties (taxpayers, accountants and public institutions) and

jointly addressing the problems encountered, may play a major role in the elimination of mutual disagreements and obstacles. Finally, in pandemic times it has been recommended to work from home to lessen the danger of Covid-19 transmission at various levels throughout the world. Even though a sizable portion of the global workforce was required to work from home during the COVID-19 pandemic, not everyone had the same experience. The COVID-19 epidemic has increased the trend of remote working, which is unlikely to end because employees found working remotely to be both rewarding and convenient.

References

- Abd Rahman, N. H., Ismail, S., Ridzuan, A. R., & Abd Samad, K. (2020). The Issue of Graduate Unemployment in Malaysia: Post Covid-19. *International Journal of Academic Research in Business & Social Sciences*, 10(10), 834–841. <https://doi.org/10.6007/IJARBS/v10-i10/7843>
- Abdullah, A., Nik Wan, N. Z., Razak, S., San, S., Saidi, N., Hussin, S. N. A., & Tumiran, S. D. (2023). The Employability Skills for Accounting Graduates in Digital Era. *International Journal of Modern Education*, 5 (17), 220-227.
- Alajmi, A., & Rodrighs, M. (2023). Soft skills needed by accountants in the post-pandemic future: Impact of emerging technologies in GCC countries. *Corporate Ownership & Control*, 20(4), 44–56. <https://doi.org/10.22495/cocv20i4art3>
- 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>
- Ardiny, T. (2020). The Challenges Facing the Accounting Profession under the Coronavirus Pandemic (COVID19). *TANMIYAT AL-RAFIDAIN*, 39(128), 196-219. <https://doi.org/10.33899/tanra.2020.167375>
- Azmi, I. A. G., Hashim, R. C., & Yusoff, Y. M. (2018). The employability skills of Malaysian university students. *International Journal of Modern Trends in Social Sciences*, 1(3), 1-14.
- Azzari, V., Mainardes, E. W., Beiruth, A. X., & da Costa, F. M. (2021). The dimensions of accounting service quality. *SN Business & Economics*, 1, Article 105. <https://doi.org/10.1007/s43546-021-00107-z>
- Baker, S. R., Farrokhnia, R. A., Meyer, S., Pagel, M., & Yannelis, C. (2020). How does household spending respond to an epidemic? consumption during the 2020 covid-19 pandemic (No. w26949). National Bureau of Economic Research.
- Davidson, H. (2020). First Covid-19 case happened in November, China government records show-report. *The Guardian*, London, England.
- Halili, S. H., Fathima, N., & Razak, R. (2022). Exploring Relevant Employability Skills 4.0 For University Students' Readiness in The Work-Based Learning Program. *Journal of Technical Education and Training*, 14(3), 68-78.
- Heltzer, W., & Mindak, M. (2021). COVID-19 and the Accounting Profession. *Journal of Accounting, Ethics and Public Policy*, 22(2), 151-205.
- He, P., Niu, H., Sun, Z., & Li, T. (2020). Accounting Index of COVID- 19 Impact on Chinese Industries: A Case Study Using Big Data Portrait Analysis. *Emerging Markets Finance and Trade*, 56(10), 2332-2349. <https://doi.org/10.1080/1540496x.2020.1785866>
- 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>

- 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>
- Kaka, E. (2020). The COVID- 19 crisis, risk compliance and its aftermath on professional accountants. *Indonesian Journal of Accounting and Governance*, 4(1), 65-81. <https://doi.org/10.36766/ijag.v4i1.61>
- Keats, K., & Verhelst, T. (2020). COVID-19 is driving a borderless accounting profession. *Accounting Today*, 7(1), 24- 28. Retrieved 20 June 2021, from <https://www.accountingtoday.com/opinion/covid-19-is-driving-a-borderless-accounting-profession>.
- Kroon, N., do Céu Alves, M., & Martins, I. (2021). The impacts of emerging technologies on accountants' role and skills: Connecting to open innovation — A systematic literature review. *Journal of Open Innovation: Technology, Market, and Complexity*, 7(3), Article 163. <https://doi.org/10.3390/joitmc7030163>
- Lim, Y.M., Lee, T.H., Yap, C.S., & Ling, C.C., (2016). Employability skills, personal qualities, and early employment problems of entry-level auditors: perspectives from employers, lecturers, auditors, and students. *J. Educ. Bus.* 91 (4), 185–192.
- 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>
- McKibbin, W. J., & Fernando, R. (2020). The global macroeconomic impacts of COVID-19: Seven scenarios. *SSRN Electronic Journal*, 0(2), 1–45. <https://doi.org/10.2139/ssrn.3547729>
- Mustafa, D. M., & Betul, A. (2022). Work Challenges Faced with The Covid-19 Pandemic: The Case of Accounting Profession. Conference: **Pearson 4th International Congress of Social Sciences and Humanities**. Retrieved from file:///C:/Users/meenah/Downloads/PearsonConferencePaper-4.pdf
- Nasreen, F., Halili, S. H., & Razak, R. A. (2022). Employability Skills of Malaysian University Students for IR 4.0: A Systematic Literature Review. *MOJEM: Malaysian Online Journal of Educational Management*, 15-28.
- 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.
- Rinaldi, L., Cho, C., Lodhia, S., Michelon, G., & Tilt, C. (2020). Accounting in times of the COVID-19 pandemic: a forum for academic research. *Accounting Forum*, 44(3), 180-183. <https://doi.org/10.1080/01559982.2020.1778873>
- 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>
- Shallal Almutairi, D. (2021). Impact of COVID19 on accounting profession from the perspective of a sample of head of accounting departments within Kuwaiti manufacturing sector. *Psychology and Education Journal*, 58(2), 4758-4768. <https://doi.org/10.17762/pae.v58i2.2867>
- Shen, H., Fu, M., Pan, H., Yu, Z., & Chen, Y. (2020). The Impact of the COVID- 19 Pandemic on Firm Performance. *Emerging Markets Finance and Trade*, 56(10), 2213-2230. <https://doi.org/10.1080/1540496x.2020.1785863>
- 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>

- 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>
- Welt, F. G. P., Shah, P. B., Aronow, H. D., Bortnick, A. E., Henry, T. D., Sherwood, M. W., ... Kirtane, A. J. (2020). Catheterization laboratory considerations during the Coronavirus (COVID-19) pandemic: From the ACC's Interventional Council and SCAI. *Journal of the American College of Cardiology*, 75(18), 2372–2375. <https://doi.org/10.1016/j.jacc.2020.03.021>
- Wilson, J. (2020). How the COVID-19 crisis is leading to lasting change. *Journal of Accountancy*, 8 (2), 87-89. Retrieved 20 June 2021, from <https://www.journalofaccountancy.com/news/2020/apr/how-coronavirus-crisis-is-leading-to-lasting-change.html>