

## EMPLOYERS' LEVEL OF SATISFACTION TOWARDS ACCOUNTING GRADUATES

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### ABSTRACT

*This study presents employers' level of satisfaction towards Universiti Tenaga Nasional (UNITEN) accounting graduates. It also provides a revelation on the relationship between employability skills of UNITEN accounting graduates and employers' level of satisfaction towards graduates. Employability skills in this paper refer to technical and functional skills, communication skills and Organizational and management skills. Questionnaires are distributed through email to 230 employers. However, only 45 are returned, with a percentage of 19.6%. Based on the statistical test results, the key findings of the study reveal that there are positive correlations between three categories of employability skills with the employers' level of satisfaction towards UNITEN accounting graduates. In conclusion, the findings support the hypotheses of this study. This study contributes to the enrichment of the literature in the level of satisfaction of employers and also to the betterment of the alignment of the needs of employers and skills possessed by UNITEN accounting graduates.*

Keywords: Accounting graduates, Malaysia, UNITEN, Employer satisfaction

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### Introduction

Nowadays, accounting graduates need to have high competitiveness in placing themselves in order to succeed in their profession. Recently, most fresh accounting graduates have been facing toughest challenges and competitions in getting employed. While Malaysia envisions becoming a high-income nation by year 2020, it would need at least 60,000 qualified accountants by then (The Economic Transformation Programme, 2014). With just five years away to 2020, Malaysia has only about 31,000 qualified accountants registered with the Malaysian Institute of Accountants (MIA), the governing accounting body in Malaysia (Johan, 2015). Furthermore, Datuk Johan Idris (MIA president) said that the accounting profession plays a key role in delivering public value and accountants must deliver their best as there is high expectation in the market place. While it is important to meet the numbers, the future accountants must also possess the required skills and competencies that that meet employers' satisfaction.

Graduates today also face great challenge in meeting the market demand based on skills, quality and also qualifications. Discourse on employability issues took on board issue relating to the "quality" or rather the lack of quality of local graduates. While many graduates are being churned out from overseas as well as local higher education institutions on a yearly basis, there is a limited supply of those considered by employers to be of "quality" (Morshidi, Koo, Norzaini and Sarjit, 2009). From the viewpoints of employers or organizations, they would want to employ graduates for several underlying reasons such as the knowledge and ideas they bring to an organization, their willingness to learn and speed of learning, their flexibility, adaptability and ability to deal with change, their logical, analytic, critical, problem-solving and synthetic skills and the impact they have on innovations (Harvey & Mason, 1996). It had become a critical challenge for employers to attain best talent and good employment and at the same time sustain economic growth in the global era. Therefore, only the graduates with better competencies will be able to meet these challenges and fit in the job market.

According to Minister of Higher Education then, Datuk Seri Mohamed Khaled Nordin, graduates and unemployment issue always become government's priority to ensure employability problem among Malaysian graduates can be overcome and consequently increase the country's economy (Wan Chik, 2009). The unemployment issues are closely related to lack of relevant capabilities, skills, abilities, and personal qualities. Generally, the current educational system and practices in Malaysia are more exposed to theory concept rather than practical learning. As a result, graduates lack creative thinking skills, lacking in analyzing data, weak written and oral English proficiency and lacking in interaction with society. Usually, job opportunities will be waiting

for those who are competent. This means, relevant capabilities, skills, abilities, and personal qualities are taken into serious consideration to enable those graduates to be accepted to work. To show how concerned the government is on this issue, the government has made employability as one of Key Performance Indicators (KPI) for universities through the 10th Malaysia Plan. Thus, the aim of this study is to measure the level of employers' satisfaction towards employability skills possessed by Universiti Tenaga Nasional (UNITEN) accounting graduates at the workplace.

The next section reviews the literatures of the study and subsequently the research methodology adopted is discussed. Results from the study are deliberated in the following sections. Finally, conclusion together with recommendations and limitations are discussed.

## **Literature Review**

This section presents a brief analysis of related literature reviews. These reviews provide a clear and concise explanation in order to deliver a better understanding on the purpose of undertaking this study.

### **Employment and Employability Skill**

According to Oxford Dictionary, employment is fact of someone being paid to work for a company or organization or to have a job. It is an understanding between an employer and an employee that the employee will give certain services on the job, and in the employer's designated working environment, to facilitate the accomplishment of the employer organization's objectives and mission, in exchange for remuneration. The agreement can be implied, verbal or an official employment contract. The degree of input, self-rule and self-directedness that encounters at work is an entailment of an employer's philosophy of employment and management.

According to Knight and Yorke (2006), employees should possess certain employability skills in order to get employed and retained by the employers. This shows that employability skills influence the employability of an employee, thus, indirectly influence the satisfaction of the employers. The term employability skills is utilized to mean a set of accomplishments that involve abilities, comprehension and individual characteristics that make an individual more inclined to secure and be successful in his/her picked occupation to the benefit of him/herself, the workforce, the group and the economy (Knight & Yorke, 2006).

Meanwhile, the skills needed in an accounting profession have been reviewed by the Accounting Education Change Commission. (AECC, 1990) stated that, the skills are such as intellectual skills, communication skills, and interpersonal skills. The accounting professions esteemed those skills and they emphasize the need of the fresh graduates and students to learn accounting skills. Furthermore, the accounting skills that required by an accounting fresh graduate have been recognized by the Quality Assurance Agency (QAA, 2006). They are included management skills, communication skills, technical skills, critical thinking skills and group commitment skills. Moreover, the International Federation of Accountants (IFAC, 2003) narrows down the skills into three, intellectual skills, interpersonal skills and communication skills. A strong set of accounting skills infers highly demand-oriented individual.

### **Technical and Functional Skills**

Most of accounting jobs involve the technical skills of processing accounting transactions. The skills to perform these duties are known as technical accounting skills which are likely similar among many organizations. Accountants with strong technical skills have an equally strong understanding of generally accepted accounting principles (GAAP). It is stated in International Education Standard (2005) that technical and functional skills consist of general skills as well as skills specific to accountancy. They include numeracy and information technology proficiency, decision modeling and risk analysis, measurement, reporting, and also compliance with legislative and regulatory requirements. These skills are needed which enables accountants to actively work with others for the benefit of the organization. This can also improve personality and individual learning of accountants in their career, (Chaker & Abdullah, 2012).

In this research, the perception of accounting graduates and the level of satisfaction of employer towards UNITEN accounting graduates in terms of technical and functional skill will be evaluated. Levy, Richardson, Lounsbury, Stewart, Gibbon and Dorst (2011) stated that the current situation of accounting professionals may lack the traits conducive to success and satisfaction in this field. This is because, the profession of accounting is quite stressful (Sanders, Fulks & Knoblett, 1995) and work stress has been found to be the main reason accountants leave their jobs or the profession altogether.

### **Communication Skills**

Communication is an activity in delivering information between two or more persons. Information can be communicated in verbal or non-verbal forms of communication. Verbal communication usually delivered in either written or spoken. While non-verbal communication is delivering information in the form of non-word messages using gesture, body language, posture, or visual aid.

Virtually, everyone communicates at work. Good communication skills are important in an organization. In fact, accounting practitioner is emphasized that accounting graduates should have good communication skills. Communication skill includes

effective reading, listening, writing and speaking (Pan & Perera, 2011). It is required to facilitate understanding and the ability to accomplish their responsibilities effectively (Smith, 2005). According to Pan and Perera (2011), when accounting graduates become accountants, they are responsible to deliver messages to business executives, investors and financiers, they should be able to explain financial performance and theory used clearly and discusses the impact of the financial decisions.

The employers have high perceptions of graduates to perform in their organization as soon as they are hired. Accounting employability skills are therefore necessary for Malaysia to remain competitive in the global market (Zaharim et al., 2008). In Malaysia, accounting graduates have good accounting knowledge and not lack of technical competencies.

However, according to Evans and Cable (2010), there is a growing trend in the accounting graduates to the problems of language and communication difficulties which have been complained by employers. The prior studies have explored the desired skills to prospective graduates should possess. The objective of this study is to determine the perceptions and level of employer satisfaction towards UNITEN accounting graduates' communication skills.

### **Organizational and Business Management Skills**

According to Chaker and Abdullah (2012), organizational and business management skills are the expertise that will help an accountant to administer the business organization because accountant is a key person in management team. The business and organizational management skills include professional judgement, leadership skills, project management and decision making. It is very essential for an accountant to comprehend the organization in all aspect including its behaviour. Besides that, the graduates are expected to possess are ethics, teamwork, and honesty (Uyar & Gungormus, 2011). Nowadays, there are more ethical issue occurs in accounting field. Firms like Xerox, Enron, WorldCom and many others involve in scandal and ethical issue. These issues are brought up that the accountants are the main culprit behind the scenario. So the ethical awareness in accounting profession is rise. In addition, because of this matter, numerous research and investigation been directed as of recently to uncover the best approach to expand the ethical awareness of accounting fresh graduates (Adkins & Radtke, 2004). According to Cole and Thompson (2002), the employers are well satisfied with employees who possessed excellent leadership skills and work ethic.

### **Satisfaction Theory**

According to Kotler (2003), satisfaction is a person feelings of pleasure or disappointment resulting from comparing a perceive performance in relation to his or her expectations. Satisfaction weaves through many situations as a desirable attitude indicates success to the extent that it leads to sought-after intentions and behaviors (Fishbein & Ajzen, 2010). Satisfaction is generally considered the difference between what is expected or desired compared to what is actually experienced across a number of disciplines (Festinger, 1942, 1954).

### **Employer Satisfaction towards Accounting Graduates**

The literature in customer satisfaction provides a general framework for the examination of how perceptions and expectations can affect the user satisfaction (Churchill & Surprenant, 1982; Szymanski & Henard, 2001). Customer satisfaction is usually categorized as a post-choice evaluation which varies along a hedonic continuum from unfavorable to favorable, in terms of whether or not the experience of a specific purchase is at least as good as it is supposed to be. Expectations reflect anticipated performance. They can be recognized in various ways, including expected elements or comparison to different referents (Szymanski & Henard 2001). The performance in customer satisfaction studies the ability of the product or offering to add value guaranteed by the provider. Its primary concern in the customer satisfaction literature has been as a standard of comparison by which to assess disconfirmation (Churchill & Surprenant, 1982).

Employer satisfaction can be achieved when employees meet their expectations. Usually, employers expect that accounting graduates to have excellent accounting skills and other related skills. The graduates also must understand and have the ability to accomplish their responsibilities perfectly in order to contribute to the organizational success. In general, satisfaction with the skills of the graduates that are successfully recruited appears to be high. However, virtually it is only reflects to the large organization rather than small organization. Dissatisfaction of the employers towards the graduates are because lack of communication skills, teamwork skills, computer skills and other important skills. This study is conducted to investigate the employer perceptions and expectations toward UNITEN accounting graduates which also shows the employer satisfaction.

### **Research Methods**

This paper chooses descriptive design to investigate the relationship between employability skills owned by UNITEN accounting graduates and the level of satisfaction of employers towards UNITEN accounting graduates. This study investigates the level of employers' satisfaction towards UNITEN accounting graduates. The population for this study consists of 230 employers of UNITEN accounting graduates that graduate in the year 2012. This study selects UNITEN as the area of sample study because UNITEN itself has the resources needed and it is the most convenient sample for this study. An employer of the graduates can be defined as a person who works in the same organization and is superior to the graduates. They can be managers, supervisors, directors and others. The sampling method used in this study is simple random sampling. According to Kumar, Talib and Ramayah (2012), in simple random sampling, each and every member of the population has an equal and known chance of being the subject of the sample. Out of 230 questionnaires being distributed through email, only 45 responded and completed the questionnaire.

### Data Collection Procedure

A set of survey questionnaire is used to collect data for the analysis of this study. The questionnaire elements are outputs from a mixture of an adaptation of the elements of survey questionnaires of Kavanagh and Drennan (2008), Zaharim, et al. (2009) and TVET (2012). The questionnaire elements are tailored to the specific objective of this study to establish the construct for independent variables as well as dependant variable. The survey questionnaires are distributed to the entire population of 230 employers by email. An email is sent to the UNITEN accounting graduates that graduate on the year 2012 to invite their employers to participate in this research. Once the graduates provide their responses, a hyperlink for the survey questionnaires is emailed to the employers of graduates who are willing to participate in this research. A period of one month is given to the targeted sample to return the completed survey questionnaires. Data collection through email is chosen because all graduates work in various different areas, states and region within Malaysia. The graduates could easily be reached through emails.

### Measurement of Variables

To measure the demographic backgrounds of the respondents, this study uses nominal scale. The independent variable in this study is employability skills, which are divided into three parts namely technical and functional skills, communication skills and organizational and business management skills. The scale used to measure these independent variables is interval. The dependent variable, which is level of employer’s satisfaction towards UNITEN accounting graduates, is also measured through interval scale. The interval scale implies rating on a particular scale. The interval data collected can be used to calculate mean, standard deviation, correlation coefficient, regression, analysis of variance, factor analysis, and a whole range of advanced multivariate and modelling techniques. The researchers use this scale because the questionnaires to be used measures on a rating scale from strongly disagree to strongly agree.

### Statistical Analysis

There are three methods of analyzing the data in this study which are descriptive analysis, reliability analysis and correlation analysis. Initially, descriptive analysis is used to describe the data of entire population. As both independent and dependent variables are measured using interval scale (Likert scale), it is analyzed using measures of central tendency which are mean, mode, median, and standard deviation which will be determined by using SPSS.

Meanwhile, statistical reliability is needed in order to ensure the validity of the statistical analysis (Sekaran & Bougie, 2010). It refers to the ability to reproduce the results again and again as required. It is measured using Cronbach’s Alpha test where its significant level should be more than 0.60 in order to be acceptable (Coakes, Steed & Ong, 2009). In addition, correlation analysis is the technique to measure the relationship between two variables. It involves measuring the strength of the relationships between two variables (Kumar, Talib & Ramayah, 2013). This study used Pearson correlation coefficient since the data is normally distributed.

### Findings and Discussion

In this study, there are seven demographic profiles of the respondents being analyzed. The demographic information that had been included is gender, race, age, employment position, income level employment sector and years of experience with UNITEN graduates. Results from the descriptive analysis of the demographic profile of the respondents, majority of the respondents are female employers or managers; the sample is representative of Malaysian population as the 44% of the respondents are Malays. Almost half of the respondents’ age ranges from 21 to 30 years old and a majority of the respondents are in the account executive and senior manager levels, which represents 22.6% each. Meanwhile, 51.4% of the respondents have the income level ranging from RM 2,000 to RM 5,000. Most of the respondents are working in private companies which represent 76% of the sample. Besides that, 87% of the respondents have more than one year experience with UNITEN graduates, where the population that have been chosen for this research is based on UNITEN accounting graduates who graduate in year 2012.

### Descriptive Analysis

Descriptive analysis is done on each independent variable as well as dependent variable which analyzes each item in the variables in terms of maximum and minimum value, mean score and standard deviation.

### Technical and Functional Skills

Based on the Table 1, graduates’ overall technical functional skills are well perceived by the employers especially ability of using information for work purposes and financial accounting skills of UNITEN graduates. However, some of employers are either not sure or disagree with the UNITEN graduates’ ability to retrieve the right information for work purposes with a mean score of below than 4.00.

Table 1: Descriptive Statistics of Technical and Functional Skills

Item	Technical And Functional Skills (N=45)	Minimum	Maximum	Mean	Std. Deviation
1	UNITEN graduates are able to use information for work purposes.	3.00	5.00	4.1333	.45726

2	UNITEN graduates are able to retrieve the right information for work purposes.	2.00	5.00	3.8444	.82450
3	UNITEN graduates have time management skills.	3.00	5.00	4.0889	.66818
4	UNITEN graduates have financial accounting skills.	3.00	5.00	4.1333	.62523
5	UNITEN graduates have management accounting skills.	3.00	5.00	4.0000	.60302
6	UNITEN graduates have auditing skills.	3.00	5.00	4.0444	.63802

**Communication Skills**

Table 2 shows the descriptive statistics of each item in communication skills. Most employers are well perceived about UNITEN accounting graduates' level of interpersonal skills as well as participation in discussions. However, there is some room for improvement for communication skills of graduates in terms of commands in English as some of the employers are either not sure or disagree with UNITEN accounting graduates' proficiency in both written and spoken English where the mean score for both items are 3 and item 4 are below than 4.00.

Table 2: Descriptive Statistics of Communication Skills

Item	Communication Skills (N=45)	Minimum	Maximum	Mean	Std. Deviation
1	UNITEN graduates are able to communicate with others.	3.00	5.00	4.1778	.57560
2	UNITEN graduates actively participate in discussions.	3.00	5.00	4.0667	.68755
3	UNITEN graduates have proficiency in written English.	2.00	5.00	3.6889	.82082
4	UNITEN graduates have proficiency in spoken English.	2.00	5.00	3.7556	.82999
5	UNITEN graduates are able to listen attentively.	2.00	5.00	4.0667	.78044

**Organizational and Business Management Skills**

Table 3 shows the descriptive statistics of each item in organizational and business management skills. It shows that employers well perceived about UNITEN accounting graduates' overall organizational and business management skills as mean score of all items under this construct are more than 4.00. Besides that, UNITEN accounting graduates are said to have good leadership skills and ethical behavior in the view of employers.

Table 3: Descriptive Statistics of Organizational and Business Management Skills

Item	Organizational And Business Management Skills (N=45)	Minimum	Maximum	Mean	Std. Deviation
1	UNITEN graduates are able to communicate with others.	3.00	5.00	4.1778	.57560
2	UNITEN graduates actively participate in discussions.	3.00	5.00	4.0667	.68755
3	UNITEN graduates have proficiency in written English.	2.00	5.00	3.6889	.82082
4	UNITEN graduates have proficiency in spoken English.	2.00	5.00	3.7556	.82999
5	UNITEN graduates are able to listen attentively.	2.00	5.00	4.0667	.78044

**Employer's Level of Satisfaction**

Table 4 shows the descriptive statistics of each item as well as the overall dependent variable. Employers are satisfied with UNITEN accounting graduates' skills except for communication skills. This can be explained by referring to Table 2, where some of employers are either not sure or disagree with graduates' proficiency in both written and spoken English. Thus, it affects the employers' level of satisfaction on communication skills possessed by the graduates. The mean score for the overall employer's level of satisfaction is 4.0778 with the minimum value 3 (neutral) and maximum value 5 (strongly agree). It shows that most of the employers are satisfied with UNITEN accounting graduates in terms of employability skills possessed by the graduates.

Table 4: Descriptive Statistics of Employer's Level of Satisfaction

Item	Employer's Level of Satisfaction (N=45)	Minimum	Maximum	Mean	Std. Deviation	Overall Mean
1	UNITEN graduates have good technical skills.	3.00	5.00	4.0444	.56228	4.0778
2	UNITEN graduates have good functional skills	3.00	5.00	4.2222	.59882	
3	UNITEN graduates have good communication skills.	2.00	5.00	3.9111	.73718	
4	UNITEN graduates have good organizational skills.	3.00	5.00	4.0889	.84805	
5	UNITEN graduates have good business management skills.	3.00	5.00	4.1556	.79264	
6	Level of satisfaction of employers on overall performance of UNITEN graduates.	3.00	5.00	4.0444	.63802	

**Reliability Analysis**

Table 5 presents the coefficient alpha value for all variables. The Cronbach’s Alpha coefficient is used to test internal consistency of each item in the construct. According to Coakes et al. (2009), the acceptable Cronbach’s Alpha reliability coefficient is 0.6 and reliability over 0.8 is considered good. As the Cronbach’s Alpha coefficients for all variables are more than 0.8, all the variables are adequately reliable and there is no items deleted for both independent and dependant variables. It shows that all of items in each construct are measuring its construct as intended.

Table 5: Reliability Test

Construct	Number of Items	Cronbach's Alpha
Technical and Functional Skills	6	.899
Communication Skills	5	.846
Organizational and Business Management Skills	5	.817
Employer’s Level of Satisfaction	6	.879

**Correlation Analysis**

Table 6 shows correlation between three independent variables and a dependant variable. A Pearson Correlation test is run to determine the relationship between these variables. According to Cohen (1988), the strength of the correlation can divide into three namely: small when  $r= 0.10$  to  $0.29$ ; medium when  $r= 0.30$  to  $0.49$ ; large when  $r= 0.50$  to  $1.00$ .

Table 6: Correlation between Independent Variable and Dependent Variable

Correlations		
		Employers’ Level of Satisfaction
Technical and Functional Skills	Pearson Correlation	.799**
	Sig. (1-tailed)	.000
	N	45
Communication Skills	Pearson Correlation	.698**
	Sig. (1-tailed)	.000
	N	45
Organizational and Business Management Skills	Pearson Correlation	.858**
	Sig. (1-tailed)	.000
	N	45

\*\**. Correlation is significant at the 0.01 level (1-tailed).*

Based on Table 6, there is a strong, positive correlation between three independent variables (Technical and Functional Skills, Communication Skills and Organizational and Business Management Skills) and a dependant variable (Employers’ Level of Satisfaction) as  $r=$  more than  $0.50$ . These relationships are statistically significant ( $P<0.01$ ).

**Discussions of the Findings**

**Technical and Functional Skills**

Based on the research findings, technical and functional skills possessed by UNITEN accounting graduates is positively related to the employers’ level of satisfaction towards them at significant level as the correlation results between these variables is  $0.799$  and is strong in strength based on Table 6. This finding is consistent with a research done in Australia by Kavanagh and Drennan (2008). Kavanagh and Drennan stated that graduates with good basic accounting skills gives higher satisfaction to employers. Based on the research, information retrieval is one of the important attributes that employers emphasize on. This is consistent with Selvadurai, Choy and Maros (2012) who highlighted on the importance of graduates to possess skill in information retrieval which increase the level of employer’s satisfaction. Other researchers show that technical skill is perceived to be an important characteristic, especially when working in a team (Grant, Turner, Legendre, Hume & Bell, 1997).

The research findings indicate that employers will satisfy with accounting graduates who possess good technical and functional skills. Uyar & Gungormus (2011) stated that among the important skills required for accountants to satisfy employers are good technical skills which include analytical and critical thinking skills, stress and time management, as well as continuous learning in the profession.

**Communication Skills**

It appears from this research findings that the communication skills possesses by accounting graduates is positively related to the employers' level satisfaction towards them at significant level as the correlation results between these variables is 0.698 and is strong in strength based on Table 6.

The result of these findings is consistent with Zaharim et al. (2009) who stated that, the communication skills is has a significant influence towards employers' satisfaction as well as the employability of the graduates. The findings of their study show that communication skills are considered as one of the necessary skills by employers. However, the correlation between the communication skills and employers' satisfaction towards UNITEN graduates is lowest compared to other independent variable. The possible reason for the discrepancies between this research and the other past research done is may occur due to the communication skills possessed by the UNITEN graduates. Based on Table 7, English proficiency of UNITEN accounting graduates is not up to level that meets the employer's satisfaction. Therefore, it affects the satisfaction of the employers towards the graduates in terms of communication skills.

Andrews and Higson (2008) found out that employers in UK, Austria, Slovenia and Romania, are well satisfied with business graduates who possess high levels of discipline specific skills synthesised with more generic interpersonal and communication competencies. This finding is further supported by Kavanagh and Drennan (2008) which stated graduates with good communication skills will fulfil the expectation of the employers.

### **Organizational and Business Management Skills**

Based on the findings, the correlation between the two variables, suggesting quite a strong relationship between organizational and business management skill and employer's level of satisfaction with  $r = .858$  as stated in Table 6. The test is significant at the 0.01 level. Thus, the researchers conclude that there is a positive relationship between organizational and business management skills possessed by accounting graduates and the level of satisfaction of employers.

Lowden, Hall, Elliot, and Lewin (2011), stated that employers are more satisfied with graduates that possess wider skills and attributes such as teamwork, leadership, critical thinking and problem solving skills. Besides that, it is also supported by Zaharim, et al., (2009) which stated that employers in Asia require graduates with high and good organizational and business management skills.

Organizational and business management skills attributes that obtained highest level of satisfaction of employers is the leadership skills possessed by UNITEN graduates. In prior study by Basri, Zaharim, Omar and Yuzainee (2012), level of employers' satisfaction towards leadership skills possessed by graduates obtained the highest satisfactory performance in 2006, which conclude the graduates are able to function efficiently.

### **Conclusion**

There are three research objectives which have been answered throughout the research. The first research objective is to determine the perception of employers on employability skills possessed by the UNITEN accounting graduates where employability skills have been categorised into three groups namely (1) Technical and Functional Skills, (2) Communication Skills and (3) Organizational and Business Management Skills. The result shows that most employers are well perceived about the employability skills possessed by UNITEN accounting graduates'. However, there should be an improvement on the skills possessed by the graduates especially on the information retrieval skills as well as proficiency of English language. This is because the skill of the graduates does not meet the employers' satisfaction as the mean score of these skills are less than 4.00.

The second research objective is to determine the level of employers' satisfaction towards UNITEN accounting graduates. The results indicated that most of the employers are satisfied with the UNITEN accounting graduates in relation to the employability skills possessed by the graduate. Finally, the third research objective is to determine the relationship between the perception of employers on employability skills and the level of employers' satisfaction towards UNTEN accounting graduates.

There are three hypotheses that have been tested to determine the relationship. The three hypotheses are to determine whether there is a significant positive relationship between technical and functional skills, communication skills and organizational and business management skills with the employers' level of satisfaction. Based on the results from this study, there are significant positive relationships in the three of the hypothesis tested for the entire correlation test conducted.

### **Limitations and Recommendations**

This study has its own limitations that need to be carefully considered. The first limitation of this study is the low response rate. Most of the targeted respondents refuse to participate in this study which has limited our data resources. Out of 230 targeted respondents, only 45 of them respond to the questionnaire. Besides that, the targeted respondents are limited only to UNITEN accounting graduates in year 2012. However, the data collected is sufficient enough for the researchers to complete the study. The respondents took a long time to give responses to the questionnaires which has prolonged the time taken for the researchers to collect the data.

Secondly, the unit of population is the UNITEN accounting graduates of the year 2012. This targeted population may not be representative of the overall population of UNITEN graduates from year 1997 till present. Therefore, the findings of this study are specifically applicable for the scope of this study. Even though the findings are not conclusive but they may be indicative of similar outcome for a greater population. The third limitation is the issues in using the survey questionnaire as data collection technique. Survey questionnaires are bound to have different interpretations from the respondents. Two different respondents may interpret similar item of the survey questionnaire differently and it may cause huge variance in the data. Some targeted sample may get confused with the wordings used in the survey questionnaire and it may cause them not to respond to it. Having said that, survey questionnaire is one of the techniques which are widely and mostly used as it may provide faster, cheaper and more precise data as compared to other techniques.

Based on this study, there are some improvements that can be done in order to enhance the performance of the graduates as well as increasing employer's satisfaction towards UNITEN accounting graduates.

From this study, it is suggested that UNITEN should emphasize on the students communication skills other than focusing on the existing syllabus. This is because the research has found that the employer is less satisfied with the graduates communication skills especially proficiency in both written and oral English. The university may conduct more courses and workshops to improve English proficiency among the graduates to ensure they possess good interpersonal skills in English. Therefore, this will meet the expectation of the employers as well as increasing the employers' level of satisfaction towards UNITEN accounting graduates.

Besides that, UNITEN may also provide more assignments and field work that can develop their information retrieval skills in the future. This is because the research found that UNITEN accounting graduates are less competent in this skill. The researchers also suggest the employers to provide training and additional courses to the graduates in order to meet their organization's needs. This may related to any dress code courses, report writing skills, and other courses related to graduates preparation for job interviews as well as for working environment.

Future research should empirically conduct on employers' level of satisfaction towards accounting graduates in Malaysia as well as measuring more skills in order to get comprehensive results. Additionally, due to limited sample size of this study, future research is needed to broad the size of respondent so that the research will be more representative.

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