

Research Article

Combining Syntactic Analysis and Autoethnography in Developing Accounting Graduates Employability Skills

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Abstract: Findings suggest that there needed to be a better match between labour expectations and graduates produced by Higher Learning Institutions (HLIs), which resulted in excess numbers of highly trained graduates in the labour force. As such, this study focuses on collecting and understanding the necessary employability skills that enable graduates to be hired by businesses using Syntactic Analysis. To be more precise, the study looks at accounting graduates as the need for the profession evolved. Changes in accounting education are considered critical to ensure the development of appropriate skills, knowledge, and attitudes among accounting graduates. In developing the appropriate skills, the study adopted autoethnography by considering three prominent actors – the employer, faculty, and graduates. The actors' viewpoints were compared to spot any needs to enhance or change the current curriculum. The findings of the study are hoped to provide insight into employability skills deemed significant and will provide guidance to HLIs to come up with a broad skill base for fresh accounting graduates to prepare them for the volatile business environment and encourage life-long learning to remain relevant and valuable to the industry..

Keywords: employability skills; accounting graduate; education.

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1. INTRODUCTION

Employability skills are general skills set pose by an individual that make him attractive to employers. Some references were made to employability skills as transferrable skills and foundational skills. The skill set includes hard and soft skills and is generally regarded as skills, knowledge, and attitudes (SKAs). Recruiters look for these skills because they are considered a reasonable indicator of a successful, employable candidate. While they are rarely included in job descriptions, pointing out or displaying specific employability skills can convince managers and employers to hire individuals who are viewed as having a good fit for the job.

Observations showed scholars regard that employability encompasses competencies and skills that define the ability not only to gain employment by navigating the labour market but also to progress in one's career (Howell et al., 2018). The increasing number of studies reveal that the expected value of technical or professional skills is often overstated due to the overloading of the labour market with highly trained graduates (Uddin, 2021). This fact is also true for an accounting graduate.

The function played by accountants and the profession is transforming. Over the last decade, growing pressure was seen coming from industry, government, and accrediting bodies for changes in accounting education to ensure the development of appropriate skills and knowledge. For some time now, commissioned reports into higher education (e.g., AC Nielsen Research Services 2000) have highlighted that more than discipline-specific knowledge is required for graduate employability. One way in which universities have sought to articulate their role and purpose is through a description of the graduates' qualities (Okoye et al., 2020). However, academics constantly contend to understand the concept of graduate attributes in the context of different discipline backgrounds. As noted by some researchers, graduate attributes are variously referred to across education and training internationally as critical skills, generic attributes, key competencies, transferable skills, employability, and soft skills (Chan et al., 2017).

This study considered the steps to develop an Accounting Graduate's Employability Skills by combining syntactic analysis and auto-ethnography. Collecting and assessing information from journals is a typical research process. The challenging part is interpreting the meaning of specific phrases or portions of sentences to understand what denotes employability skills. Knowing the unwritten skill set preferred by employers may enhance chances for employability. The autoethnography is used to reflect the three main actors' views in the process of selecting and hiring fresh graduates to join the company.

2. METHOD & MATERIAL

The methodology for collecting and understanding the essential skills towards employability involved the usage of syntactic analysis. Syntactic analysis studies the logical meaning of specific phrases or portions of sentences. It has been widely used in understanding and analysing responses in both written and spoken languages. Sentence structures play a vital role in spoken and written forms to conclude one's proficiency to express sustained expressions or complete thoughts in any context of communication (Krishnan & Maniam, 2021)

In developing the employability skills that are best for accounting graduates, acquiring crucial competencies from several actors or stakeholders' points of view was considered. The experience and viewpoint of the employer (the first actor), together with the faculty (second actor) and graduates (third actor) is further discussed. The autoethnography unique feature allows a critical reflection of the actors and is depicted in the employability skills set for the accounting graduate entering the working life (Azizah et al., 2017).

3. FINDINGS

The paper discusses the process of developing employability skills specifically for accounting graduates, combining syntactic analysis and autoethnography. The suggested steps are depicted in Figure 1 below.

The pandemic and endemic era have caused the education system worldwide to reform. Using online learning platforms and upscaling the students' skills and competencies are vital. Future accountants need to have the new technology and set of competencies skills to enter the market and become a valuable asset successfully (Jackson et al., 2023).

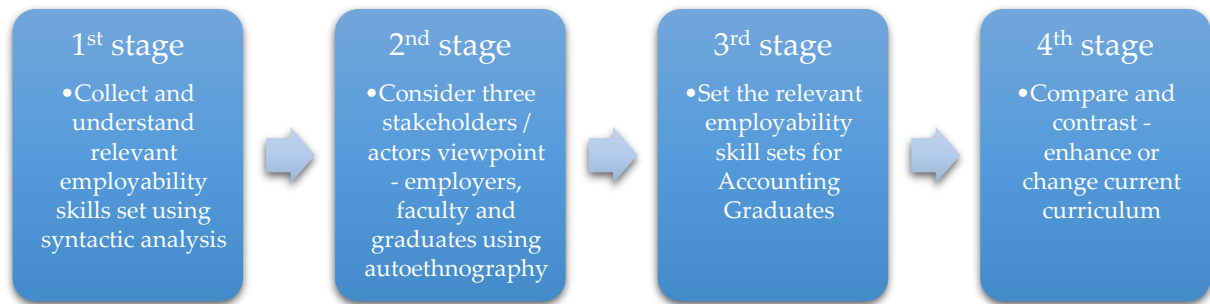


Figure 1. The process of developing employability skills for accounting graduates.

4. DISCUSSION AND CONCLUSION

The process of developing employability skills has been around for a while. The idea of the study is to understand and collect the correct information on skill items considered necessary in ensuring employability. To date, most HLI have included in their curriculum life cycle some part of the skills, knowledge and maybe attitudes deemed necessary. However, knowing what matters to the industry in recruiting fresh graduates is the most important.

The whole idea of the study is to close some of the expectation gap between the market and graduates seeking a job. Although the gap will always exist, some efforts to minimise the gap are highly appreciated. The novelty of the process lies in the usage of syntactic analysis in interpreting the phrase meaning from journals collected and understanding the main actors involved in recruiting accounting graduates via autoethnography. The combination of the proper analysis and method may result in instilling a better and correct skill set needed to meet the market and professional accounting bodies' requirements.

Understanding and including the suitable skill set among the graduates may or may not involve the review of the curriculum. Any amendment or enhancement to the current curriculum will depend on the frequency of HLI in reviewing its curriculum and its relationship with the industry players. Given the 4 stages process is being adopted, the curriculum will provide accounting graduates with early exposure to real working life, preparing and equipping the students with the right skill set – technical and non-technical skills and knowledge (Jackson et al., 2023; Yusuf & Jamjoom, 2022). It may also help set the right mindset and attitude towards becoming a globally marketable graduate.

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