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RESEARCH ARTICLE

NARROWING THE GAP BETWEEN EMPLOYERS' EXPECTATIONS AND ACCOUNTING GRADUATES' SKILLS IN SAUDI ARABIA

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ABSTRACT

Background: The dynamic business environment in Saudi Arabia and the world at significant increases the volatility of the labour market. The Kingdom of Saudi Arabia experiences high rates of unemployment among the youth. **Objective:** This study aims to explore ways of narrowing the gap between employers' expectations and accounting graduates' soft and technical skills. **Materials and Methods:** A survey was conducted among a group of 55 employers in the taxation, auditing, and accounting firms and 60 accounting graduates from higher learning institutions in Saudi Arabia. **Results:** This study showed that accounting graduates overrate their soft and technical skills. A significant gap is identified in employability with all soft skills, except for entrepreneurial skills. Besides, technical skills also have a considerable difference, except in auditing and taxation. **Discussion:** Accounting graduates' professional qualifications after garnishing their studies do not meet the expected standards of their employers. Higher learning institutions should revise their courses to equip students with soft and technical skills that need the expectation of the labour market. **Conclusions:** Higher learning institutions should have a responsibility for the achievement of Saudi Vision 2030. They need to increase the employability of accounting students to reduce the high rate of youth unemployment in Saudi Arabia.

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INTRODUCTION

The labour market is becoming highly volatile and unpredictable due to uncertainties in the global market. Organisations seeking to employ workers look out for employees with a range of skills, knowledge, and capabilities to manoeuvre through the dynamism of current workplaces. It is expected that accounting practitioners should be competitive enough; thus, the adoption of the IFRS. According to Hakim (2016), the labour market stakeholders have a general feeling that universities do not have robust academic training programmes to meet the requirements of the IFRS. However, Senan (2019) emphasises the existence of expectation-reality mismatch during the transition from higher learning institutions to the human capital market. Besides, the pace of globalisation, and the advances resulting from enhanced IT innovations pose unexpected challenges beyond the expectation-reality continuum (Alfahad, 2012). The IT platform opens up an extended business landscape that accountants should fill. Generic skills such as critical thinking, leadership, and communication skills also play a

pivotal role in bridging the gap between higher learning education and real work experience from graduates. Business employers have a new call for business school graduates to be critical thinkers as a strategic option when recruiting staff (Desai, Berger, & Higgs, 2016). Besides, Asyari, Al Muhdhar, and Susilo (2016) emphasise group implementation and problem-based learning to help students analyse problems in their working environment and offer a solution. As such, business organisations and learning institutions can collude to improve the competencies of accounting students. The KSA has a unique labour market emanating from the high level of youth unemployment and a rise in the number of job opportunities. Similar to global trends, there is doubt that the academic qualification of accounting students leaving higher learning institutions does not meet market requirements. Hence, the employability of the students is low (Senan, 2019). The Saudi SOCPA has the responsibility of enabling the transition of KSA accounting practitioners to meet the IFRS requirements. The role of enhancing the employability of accounting graduates in the KSA is not only the obligation of higher learning institutions but also calls on the understanding of the dynamics by the employers. Colleges and universities should incorporate generic skills in the current human resource market, such as

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IT, critical thinking, and leadership skills in their academic programmes. On the other hand, employers can set realistic expectations and come up with ways of assisting accounting graduates to become better practitioners. This research aims to come up with research-based evidence on modalities of bridging the existing gap between accounting graduates' skills and job market requirements in the KSA.

LITERATURE REVIEW

Most academic studies present evidence to support that employability of fresh graduates in the human resource market is a multi-professional issue. For example, Al Ghazzawi *et al.* (2017) established in a prospective survey that female pharmacy students learning at King Abdulaziz University anticipated job-related challenges in the pharmaceutical sector. Low employability of Saudi graduates is evident in other fields such as a mismatch in engineering (Al-Busaidi, 2020); nursing (Al-Dossary, 2018); accounting (Mishrif & Alabduljabbar, 2018), and tourism (Shabir & Sharma, 2019), among other disciplines. The Saudi Arabian administration aims at structural reforms of the labour market, where Saudi students are expected to replace expatriates. Nonetheless, the localisation of labour market requires adequate preparation of necessary skills and orientations for the uptake of jobs in the private sector following graduation (Kumar, Haque, & Venugopal, 2019).

The Accounting Partners in the KSA call for specific skills set to develop competency in the field. Years of experience, the right education, leadership skills, good command of the English language, marketing skills, and communication skills are essential (Waked & Yusof, 2017). As such, it is vital for the accounting profession in the KSA to identify the current issues confronting the country. Consequently, Khan (2018) investigated the competency levels of graduates and their employability and found employable skills play a partial mediating role in interpersonal competencies, delivery competencies, and work performance. The author documents that potential graduates have a responsibility to bridge the gap between university education and work-related personalities such as self-efficacy, self-learning, and self-evaluation. Saudi graduates do not have adequate competencies and are only considered for employment due to the Saudisation (hiring Saudi citizens with or without considering their skills) scheme initiated by the government (Khan, 2018).

The global digital revolution continues to transform societies and industries, and as such, the accounting profession cannot evade the effects of the changes in the future. The automation of practices due to technological developments will render related positions obsolete. Hence, Al-Htaybat, von Alberti-Alhtaybat, and Alhatabat (2018) indicate that accounting graduates need to learn about new and different tasks in the modern workplace. The significant changes expected in the accounting practice warrants the inclusion of supportive changes, such as the amendment of respective courses with much emphasis on problem-solving, classic skills, and the adoption of modern skills brought by new technologies. Bhimani and Willcocks (2014) reiterate changes in the manner in which big data analytic techniques present opportunities to business executives to utilise structured and unstructured information. The conventional presumption that data is linear and sequential no longer holds.

Instead, the digital transformation creates both opportunities and challenges for accounting information providers (Bhimani & Willcocks, 2014). In order to bridge the gap between the labour market needs and skills possessed by fresh graduates, there are many recommendations put forward by previous scholars about Saudi Arabia. According to Zureigat (2015), accounting students should have internet research skills, oral presentation skills, leadership skills, communication skills, negotiation skills, written communication skills, computer skills, and business ethics skills among other skill sets. Ranking highest in the range of skills is critical thinking and reasoning. Highlighting evidence in their study, Penkauskienė, Railienė, and Cruz (2019) denote why universities need to consider the social-active parameter of critical thinking is steering social and transformative development. Critical thinking skills enable students to develop a tolerance for emancipatory criticism instead of doing things the usual way. Evidence from the study also indicates the broader perspective of professionals' understanding of critical thinking. They consider critical thinking as an important tool for organisational and professional effectiveness, driving personal growth, and the collective extension (Penkauskienė *et al.*, 2019). Critical thinking skills development is not a short-term gain, but, nurtured from experience and a continuous learning process (Penkauskienė *et al.*, 2019).

From the synthesis of the literature above, it is evident that the Saudisation programme by the Saudi administration does not imply the accounting graduates have the necessary skills to meet the job market demands. The motive of the programme is neither lackadaisical nor justified. There is a gap between the knowledge possessed by the fresh accounting graduates and labour market demands. The Saudi government, through the Ministry of Education, should revise the higher education courses to meet the current labour market needs. To enhance their competitiveness, accounting graduates should blend their knowledge skills with soft and technical skills. The present research aims to find out the modalities of bridging the gap between the market needs and skillsets possessed by accounting graduates in the KSA. The achievement of this aim will depend on the critical assessment of the soft skills and technical skills required to supplement the knowledge skills graduates acquire in higher education institutions.

MATERIALS AND METHODS

To conduct the study and meet the aim of the research, study participants were sampled from a pull of employers and accounting graduates from Saudi universities. A total of 55 informants from accounting-related firms, taxation, auditing, and accounting were sampled. The inclusion criterion considered only those organisations employing accounting graduates in their workforce. Moreover, a further 60 participants were recruited from universities in the KSA. The inclusion criterion for recruiting the second group of participants was higher institutions offering accounting degrees: Prince Sattam bin Abdulaziz University, King Abdulaziz University, Alfaisal University, Jeddah International College, and Prince Mohammed bin Fahd University, and Prince Sultan University. Data was collected using a survey questionnaire with components to test for the soft skills and technical skills of the accounting graduates as developed in Nikitina and Furuoka's (2012) study

methodology. In the study, participants were queried about the seven soft skills and five technical skills. Table 1 outlines the skill sets necessary for bridging the gap between employment needs and knowledge possessed by Saudi graduates. In the survey questionnaire, graduates and employers were requested to give their feelings about the extent to which they agree or disagree with both soft skills and technical skills on a 5-point Likert scale (1 for strongly disagree and 5 for strongly agree). The responses were analysed using the method of constant sum allocation because it measures the relative importance of all the attributes. A tabular representation of means of all the attributes was done to determine the existing gaps between the market needs and skills gap for Saudi graduates.

RESULTS

Soft Skills: The soft skills attributes were reported by both groups of participants; the employers and graduates. On these sets of skills, results indicate that the Saudi students overrated themselves as indicated in Table 2. Considering the ethics and moral of the profession, and continuous learning and information management skills, both the employers and accounting graduates in Saudi Arabia indicated these are the essential skills. The study did not establish any significant differences between the skills. Being able to practice accounting ethically is the highly ranked attribute, social responsibility towards the community, and the ability to adjust to new ideas and capabilities for self-learning were the highest-ranked attributes.

A notable difference suffices in the prioritised attributes between the employers and graduates on the seven aspects of the ability to think critically and problem-solve. A significant gap was noted on the ability to continue with a task to the end while paying full attention to it, and the ability to adjust to different cultures and new workplace environment. Employers' ratings were higher than those of graduates on two attributes; the ability to think beyond the ordinary (0.233), and the ability to concentrate in a task to the end in a given task (0.094). Besides, the accounting graduates ranked the ability to conclude valid proofs as their highest priority while the employers ranked it fourth. The attributes for communication skills are most significant, the only exception being the ability to listen well and give the needed response, using non-oral skills, and the ability to engage with people from diverse cultural backgrounds. The graduates ranked their ability to negotiate and come to a consensus highest while employers thought the most significant attribute is being able to improve an individual's communication skills. On the teamwork skills, the existing gap between the two groups of participants is narrowest. The employers consider the ability to plan and the coordination of group activities as an essential attribute while the graduates ranked the same attribute third. Consequently, the graduates gave the highest ranking on the ability to show respect to other peoples' attitudes, behaviours, and beliefs, which was the second attribute for employers.

Technical Skills: When the technical skills of the graduates were tested, both the employers and the accounting graduates did not report any significant gap in all the attributes that were tested. It is evident from Table 3 that the graduates overrated themselves on the ability to perform taxation and auditing tasks.

Both employers and graduates rank the ability to apply internal control systems in context highest. In contrast, they all rank the ability to use statistical and non-statistical techniques in sampling the lowest. On taxation, the highly-rated attribute from both groups of participants is the ability to highlight central KSA taxation policies, more so, the taxation of employment incomes for business organisations and individuals. Employers differ with graduates on management accounting as a technical skill as they consider the ability to point out the contexts in which accounting management practices apply in the phases of planning, controlling, and making decisions as to the most critical attribute. On the other hand, graduates perceive the ability to adapt the use of various management accounting methods depending on business contexts and the environment to be the essential attribute. Hence, a significant gap between the two groups of informants is established on this skill.

The most significant technical knowledge gap between the employers and graduates was evidenced in financial accounting as a technical skill. In all the attributes, graduates gave a higher ranking than their employers. According to the employers, the highest-ranking attribute in financial accounting is graduates' ability to interpret and assess the performance of business organisations in monetary terms, which the graduates themselves ranked fourth. Another knowledge gap in accounting is depicted in the graduates' ability to use accounting principles and concepts necessary during the preparation and presentation of relevant accounting information. While the graduates gave their highest ranking on this attribute, the employers do not share a similar view; instead, they ranked it third. The information system as a technical skill also showed a disparity between the employers' and graduates' ranking on the two considered attributes. The graduates generally gave high rankings, and according to the results, their main attribute of information systems as a technical skill is the ability to exhaust main analytical issues, design, implement, and operate the information system adopted in an accounting organisation. However, employers opined that the graduates are better at utilising the theoretical framework for an integrated accounting system considering its design and operation.

DISCUSSION

The inability of accounting graduates to meet the job market demands is a problem for the KSA. When they enter the job market, Zureigat (2015) acknowledges the criticism that accounting education falls short of labour market and employer demands according to the finding on several studies. This study aimed at establishing the existence of a knowledge gap between employers' expectations of Saudi graduates' technical and soft skills. It is evident from the findings that accounting graduates overrated their abilities in all the attributes testing their soft and technical skills. Ibeaheem, Ragmoun, and Elawady (2017) emphasise the current lack of coordination and relations between the labour market and higher learning institutions. Both soft skills and technical skills contribute to holistic professionalism for graduates undertaking business-related courses. Hence, Abd-Elsalam (2020) recommends that the KSA works on ways of enhancing higher education standards to meet labour market needs. Soft skills are significant in the running of accounting-related tasks according to the views of the employers.

Table 1. The soft and technical skills for accounting students tested in the study

The Seven Soft Skills	The Five Technical Skills
1. Critical thinking and problem-solving	1. Management accounting
2. Communication	2. Financial accounting
3. Entrepreneurial	3. Auditing
4. Team work	4. Taxation
5. Continuous learning and information management	5. Information system
6. Leadership	
7. Ethics and moral of the profession	

Table 2. Mean scores of the perception of the relative importance of the soft skills among employers and graduates

Soft Skills	Employers	Rank	Graduates	Rank	Mean difference
Critical thinking& problem-solving					
1. Ability to point out and analyse a complex workplace situation and make justifiable recommendations**	2.961	5	3.000	5	-0.039
2. Ability to enhance critical thinking skills via explanation, analysis, evaluation, and discussion	3.105	3	3.323	3	-0.218
3. Ability to come up with ideas and alternative solutions	2.805	6	2.940	7	-0.135
4. Ability to think beyond the ordinary	3.238	2	3.005	4	0.233
5. Ability to use evidence to make a valid proof*	2.981	4	3.511	1	-0.530
6. Ability to concentrate on a task to the end in a given task*	3.250	1	3.156	6	0.094
7. Ability to adjust to different cultures and new workplace environment*	2.778	7	3.450	2	-0.672
Communication					
1. Ability to exhibit confidence when delivering both written and oral communication*	2.701	7	3.333	4	-0.632
2. Showing excellent listening skills and responding to questions	2.857	5	3.273	5	-0.416
3. Ability to present with confidence, and to the expectations of the audience*	2.805	6	2.988	7	-0.183
4. Ability to incorporate technology in presentations*	2.556	8	3.400	2	-0.844
5. Ability to negotiate and reach a consensus*	3.055	3	3.501	1	-0.445
6. Ability to communicate from people from a diverse cultural background	3.144	2	3.154	6	-0.011
7. Ability to enhance one's communication skills**	3.220	1	3.344	3	-0.124
8. Ability to incorporate non-oral skills during communication	3.112	4	2.939	8	0.173
Entrepreneurship					
1. Ability to point out opportunities for business development	2.833	1	2.825	4	0.008
2. Ability to do business plan estimation	2.75	3	2.800	3	-0.050
3. Ability to explore, come up with, and seek business opportunities	2.749	4	3.062	1	-0.313
4. Ability to self-employ	2.764	2	2.952	2	-0.153
Teamwork					
1. Ability to create a rapport for interacting well with others to achieve a common goal*	2.836	3	3.556	2	-0.720
2. Ability to comprehend a situation and switch roles between team membership and leadership*	2.720	4	3.150	4	-0.431
3. Ability to show respect to other peoples' attitudes, behaviours, and beliefs*	2.999	2	3.738	1	-0.739
4. Ability to take part in the planning and coordination of collective responsibilities*	3.099	1	3.105	3	-0.006
Continuous learning and information management					
1. Ability to collate relevant information from different sources and utilise them*	2.899	2	3.547	2	-0.648
2. Ability to open up to new ideas to enhance self-learning*	2.450	1	3.655	1	-1.205
3. Ability to develop an inquiring mind, and new knowledge-seeking*	2.801	3	3.473	3	-0.672
Leadership					
1. Ability to lead a project*	3.000	1	3.004	3	-0.004
2. Ability to switch roles between being a group member and group leader*	2.749	4	2.952	4	-0.203
3. Ability to teamwork and team building*	2.947	3	3.395	1	-0.448
4. Ability to supervise others*	2.996	2	3.331	2	-0.335
Ethics and moral of the profession					
1. Ability to comprehend the social, cultural, economic, and environmental issues affecting professional accounting*	2.892	2	3.405	3	-0.513
2. Ability to analyse and come up with solutions to ethics-related matters*	2.850	3	3.444	2	-0.594
3. Ability to practice ethical accounting and to develop a sense of social responsibility*	2.900	1	3.697	1	-0.797

* p -value ≤ 0.05 ** p -value ≤ 0.01

Table 3: Mean scores of the perception of the relative importance of the technical skills among employers and graduates

Technical Skill	Employers	Rank	Graduates	Rank	Mean difference
Management Accounting					
1. Ability to point out the contexts in which accounting management practices apply in the phases of planning, controlling, and making decisions*	2.900	1	3.351	2	-0.451
2. Ability to adapt the use of various management accounting methods depending on business contexts and environment*	2.734	2	3.400	1	-0.666
Financial Accounting					
1. Ability to use financial accounting knowledge to run the accounting functions of business entities*	2.782	4	3.100	4	-0.318
2. Ability to use accounting principles and concepts necessary during the preparation and presentation of relevant information on accounting*	2.889	3	3.562	1	-0.673
3. Ability to point out accounting treatments, reporting, and requirements for disclosures to ensure total compliance with the SOCPA accounting acts and standards in the KSA	3.049	2	3.455	2	-0.406
4. Ability to interpret and assess the performance of business organisations in financial terms	3.170	1	3.281	3	-0.111
Auditing					
1. Ability to apply internal control systems in context*	2.774	1	3.449	1	-0.675
2. Ability to use statistical and non-statistical techniques in sampling and auditing*	2.561	3	3.055	3	-0.494
3. Ability to do internal and group audits and the identification of its related issues when delivering services in public accounting firms*	2.684	2	3.200	2	-0.516
Taxation					
1. Ability to highlight the key KSA taxation policies, more so, the taxation of employment incomes for business organisations and individuals*	2.951	1	3.496	1	-0.545
2. Ability to apply the basic accounting principles and concepts in the Saudi taxation context*	2.932	2	3.001	2	-0.069
3. Ability to file tax returns for business entities, trust firms, and estate administrations*	2.722	3	2.899	3	-0.177
Information systems					
1. Ability to utilise the theoretical framework for an integrated accounting system considering its design and operation**	2.901	1	3.250	2	-0.349
2. Ability to exhaust main analytical issues, design, implement, and operate the information system adopted in an accounting organisation*	2.830	2	3.461	1	-0.631

* p -value ≤ 0.05 ** p -value ≤ 0.01

The results of this study showed that all seven soft skills are significant except entrepreneurial skills. In ranking the seven soft skills, both the graduates and employers gave differing opinions except for ethics and morals of the profession, and continuous learning and information management skills. Continuous learning is necessary as Ghani and Muhammad's (2019) study showed the need to reduce job redundancy as electronic devices replace manual human activities. In the view of accounting professionals, the changes are expected, and as such, accounting graduates should focus on continuous learning and knowledge-seeking in IT skills (Ghani & Muhammad, 2019). The expectations of the current and future employers are to offer ways through which universities and the academia can innovate methods to increasing the employability of accounting students.

Critical thinking, according to Snyder and Snyder (2008), is essential for all business students. To narrow the gap between employers' expectations and graduates' ability to think critically and be problem-solvers, business education courses should fuse the regular academics with project management and leadership roles (Sergeant & Camion, 2016). A study by Dwyer, Boswell, and Elliott (2015) unearthed critical thinking to have either domain-specific abilities or domain-general abilities. Domain-specific critical thinking should be incorporated into business courses to enhance business-related critical thinking. Moreover, when critical thinking skills are nurtured at the higher education level, it is possible to transfer the skills from their domain-general state to business-specific skills (Thonney & Montgomery, 2019). Given that critical thinking and problem-solving skills are generalisable, the objectives of learning are not restricted to a particular course (Dunne, 2015; Dwyer *et al.*, 2015, p. 268).

Hence, to bridge the knowledge gap for accounting graduates to fit into the human labour demands, the teaching of problem-solving and critical thinking skills should be a way of increasing the competency levels in business education institutions. From the results, accounting graduates consider themselves as team players, yet they do rank their ability to interact with people from a diverse cultural background sixth. Tan and Laswad (2018) buttress a team player should have a positive attitude, ability to collaborate, and excellent communication skills. Employers rate these skills highest when advertising for accounting jobs; hence, the relevance of shifting the mind from the conventional consideration of the accounting profession as a backroom role of handling numbers. Today, accountants crunch numbers and engage with other business practitioners (Tan & Laswad, 2018). Thus, to bridge the gap of employability of graduates, the Saudi education system should include the nurturing of communication skills for collaboration and cross-cultural interaction at the workplace.

On the technical skills, another gap in the employability of accounting graduates persists. Yet, Hossain *et al.* (2020) proved the existence of a positive correlation between employability and technical and soft skills. Differences in priorities between employers and graduates are evident from all the five technical skills except auditing and taxation. In financial accounting skills, employers consider the ability to interpret and assess the performance of business organisations in financial terms to be more crucial than the graduates' ability to use accounting principles and concepts necessary during the preparation and presentation of relevant accounting information. Dimitriou (2020) adds the adoption of standard rules in the process of preparing and presenting financial statements is beneficial.

Graduating accountants should be able to understand the implications of IFRS in the local Saudi context for stock recommendation and valuation. Cognisant of the impending need to enhance the employability of Saudi graduates, and in line with Saudi Vision 2030, Deloitte partnered with the UBT to come up with a professional programme to assist students. The programme not only improves the technical skills of students but also supports their personal development, employment prospects, and leadership development. The focus of the partnership is on sharpening students' accounting and auditing skills.

Conclusion

This research aimed to recommend research-based evidence on ways of narrowing the gap between the technical and soft skills of accounting students and the job market demands in the KSA. The results prove a gap in knowledge between the expectations of employers and what accounting graduates can deliver at the workplace, considering both soft and technical skills. Generally, the graduates overrated their abilities in most of the attributes of the inquiry. In both soft and technical expertise, there are employers' expectations that graduates do not consider as vital. The role of higher education in the realisation of Saudi Vision 2030 is tremendous. The institutions have the responsibility of increasing the employability by adopting practical learning courses such as project management. Also, a partnership between higher learning institutions with corporates will diffuse labour market needs to students and prepare them for their future careers.

Conflict of Interests statement

There is no reported conflict of interest in the research.

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