

## Accounting Graduates Skills and Employers' Needs: The Saudi Case

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### ABSTRACT

The current study aims to explore the skills needed for accounting graduates as expected by employers in Kingdom of Saudi Arabia (KSA), and to rank those skills based on their level of importance. A questionnaire was developed and distributed to the heads of accounting and internal audit departments in Saudi listed companies as they are responsible for hiring new employees. The results of the statistical analysis showed that Saudi employers considered most of the skills that were mentioned in the questionnaire as important skills and ranked them based on their importance level as follows (beginning with the most important): Critical Reasoning and Thinking, Problem and Decision Analysis, Oral Presentation and Communication, Team Working, Business Ethics, Time Management, Negotiation, Written Communication, Computer, Planning, Leadership, and finally, Internet Research Skills, respectively. Also, the results indicate that employers consider Leadership, Written Communication, Negotiation, and Ethics as more important for auditing jobs than pure accounting jobs.

**Keywords:** Accounting Education, Skills, Graduates, Employer's Needs, KSA.

### INTRODUCTION

Business environment has become highly demanding for business graduates as they are required to deal with current business needs and changing scenarios. Dynamic business conditions, global competition, changing markets, advances in technology, dynamics of global business environment and increasing complexity have resulted in increased demand for business graduates with latest business knowledge, good interpersonal skills and the ability to work in a collaborative environment (Kennedy and Dull, 2008, Jackling and DeLange, 2009). The Association to Advance Collegiate Schools of Business (AACSB) mentions that the learning goals of a business program should include goals that address some or part of the general knowledge and skills areas (e.g., communication skills, problem-solving abilities, ethical

reasoning, language skills, technology skills, etc.) as well as management-specific knowledge and skill areas. These learning goals have to be articulated as mission driven learning goals and they should be in line with stakeholders' expectations (AACSB, 2013). This approach for building program learning goals leads business colleges to address stakeholders' changing needs in order to prepare the graduates for the current complex business environment, which is not easy for many business colleges and results in a gap between business graduates' skills and market expectations.

On the other hand, prior research has raised major issues about the quality of accounting education worldwide. Awayiga, et al., (2010) mentioned that accounting education worldwide has come under criticism for failing to address the skills requirements in today's dynamic business environment and the educational model has failed in developing skills that enable the graduate to pursue successful careers in the profession. Muda, et al., (2009) argues that it's not surprising to see accounting graduates that are academically proficient but they are lacking in soft (generic) skills. The dissatisfaction with

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the quality of accounting graduates and their skills has been widely evidenced (Gabbin, 2002; Lin, et.al., 2005; De Lange, et.al., 2006; Albrecht and Sack, 2000; Henderson, 2001). This indicates that accounting education needs more research and investigation to explore the improvement opportunities and overcome its challenges in this area by determining the skills expected by the employers and by identifying the importance of those skills which will present a guide for accounting educators to facilitate setting programs goals.

Awayiga, et. al., (2010) distinguishes between investigating accounting education in developed and developing countries due to the differences in business environment and educational systems. Lovell and Dixon (2004) argue that it's necessary to research accounting education programs in specific developing countries. In the case of Saudi Arabia as a developed country, there is a high boom in the higher educational sector. Saudi public universities provide free education, and work to serve the government mission in providing a wide range of quality educational services for all Saudi people MOHE, (2013). Saudi universities offer 27 accounting programs that aim to prepare practitioner accountants who meet an employer's needs (Khalifa, and Aboamara, (2012). This study contributes to the existing literature by investigating the employer's perceptions about the needed skills for accounting graduates and the importance level for those skills in a developed country such as Saudi Arabia. Considering the need for aligning university's efforts with the market's needs and expectations to achieve the quality of accounting programs, and the need for identifying key success skills for accounting graduates, this study aims to identify key accounting skills that are required by employers, and to rank these skills based on the importance level from the viewpoint of employers. The results of this study will provide a guide for accounting educators in Saudi Arabia to facilitate aligning of their goals to the market needs and produce well qualified accountants that

can engaged with the accounting profession.

#### **Literature Review and Hypotheses:**

Accounting graduates need to have the desired skills to enable them as suppliers of financial information in the accounting profession. These skills have changed significantly in the today's business environment. The role of accountants has expanded beyond keeping numbers to the level of serving as a business consultant Dandago and Shaari, (2013). The nature of accounting profession requires both technical and generic skills that allow them to effectively participate in their extended roles in the organizations. Jones and Abraham (2009) clearly mentioned that accounting practitioners have a new role that moves away book keeping and information provision, and includes information facilitation and strategic analysis, which place greater emphases on interpersonal skills. These changes in the skills requirements for accounting graduates have increased business educators responsibility for preparing graduates that satisfy business and employer's needs.

Over the past two decades, business and accounting education has been criticized by practitioners and accounting professionals for the deficiencies in graduate's skills Jackson and Chapman (2012). Stakeholders of accounting education have agreed about the need of change in the current traditional approach of accounting education (Montano et al., 2001; Russell and Smith, 2003; Graves, 2004). Parham, et.al. (2012) mentioned that employers in USA believed that graduates skills have a significant impact on their ability to compete in the job market, and should be incorporated in the accounting curricula. Some researchers attempted to determine the gaps between market and employers needs and what students are taught, Jackling and DeLange, (2009) investigated skills developed during undergraduate accounting courses in Australia using data obtained from 174 graduates and a sample of employers and found that both groups acknowledged the importance of technical accounting skills, while employers require more generic skills to be included in accounting

courses. The same result is provided by Muda, et.al. (2009) when the results showed a gap between employer's perception on the determinants of quality of the graduates and the university curriculum in University Technology Mara in Malaysia, and this gap has to be filled by ensuring that accounting graduates have the correct skills.

The literature focuses on the need for determining the needed skills for accounting graduates in order to help accounting educators to prepare accounting students based on the market and employer's needs (Jackling and DeLange, 2009; Ting, et.al. 2011; Lin, 2008; Crawford, et.al. 2011). Ting, et.al. (2011) mentioned that written skills, leadership skills, and innovation skills are critical ones that accounting educators have to focus on. Communication skills, critical thinking, teamwork skills, and strategic thinking were addressed as some important skills that accounting graduates need as employability skills (Gammie, et.al. 2002; Dacko, 2006). Hassall, et.al. (1996) ranked Communication skills, reasoning, and problem solving as important skills. Willits (2010) focused on critical thinking, cultural understanding, problem solving, and communication skills as key skill for accounting graduates. In UK, Crawford, et.al. (2011) find that academics rated analytical and communication skills as important skills for students where professionals rated presentation skills as more important. Milliron (2012) presents the CPAs perceptions in California who mentioned the need for more focus on communication and analytical thinking as important skills for accounting graduates. Awayiga, et.al. (2010) rated Communication, critical thinking, and technology as the important skills for accounting graduates to enter the profession.

The results presented by accounting education literature clearly show differences in what are the required skills for accounting graduates. Lin (2008) asserts that there is a lack of consistent or structured view on what should be the required knowledge and skills for accounting students. So,

the current study will investigate the following hypothesis:

H1: There are no specific required skills for accounting graduates as viewed by Saudi employers?

Crawford, et.al. (2011) mention that it is not clear what skills are seen as being important by both students and employers. Accounting educators need to know the importance level of those skills in order to help them improving their courses and curriculum and prepare the accounting students to compete in the market. So, the current study will investigate the following hypothesis:

H2: There are no differences in the importance level between the required skills for accounting graduates as viewed by Saudi employers.

### **Methodology:**

The current study aims to identify the skills required for accounting graduates, based on employer's viewpoint in Saudi Arabia. Also, a ranking of the importance of those skills is conducted. To achieve these goals, the researcher explored a wide range of current papers that work to identify key skills for accounting graduates and identify a group of the most cited skills in the literature. A questionnaire was developed based on the defined skills in prior research and distributed to all Saudi listed companies, with a request that they are to be filled by the heads of accounting and internal auditing departments as they are considered as the main employers for accounting graduates in Saudi. The questionnaire consists of two parts; the first part was developed to collect the demographic data about the respondents, while the second part were structured to identify the skills required for accounting graduates and the importance level of those skills respectively. The questionnaire was prepared to address most important skills based on prior research. Table (1) presents the skills that were included in the questionnaire.

**Table 1. Skills included in the study questionnaire**

Skill	Reference/s
Oral Presentation and Communication	Awayiga, et.al. 2010; Jackling and DeLange, 2009; Crawford, et.al. 2011; Lin 2008; Parham, et.al. 2012; Senik and Broad, 2011; Zahid, et.al., 2013
Leadership	Awayiga, et.al. 2010; Lin 2008; Parham, et.al. 2012; Senik and Broad, 2011; Zahid, et.al., 2013
Written Communication	Awayiga, et.al. 2010; Jackling and DeLange, 2009; Crawford, et.al. 2011; Lin 2008; Parham, et.al. 2012; Senik and Broad, 2011; Zahid, et.al., 2013
Recognition of Social Responsibility	Awayiga, et.al. 2010; Jackling and DeLange, 2009;
Negotiation skills	Awayiga, et.al. 2010; Crawford, et.al. 2011; Lin 2008; Zahid, et.al., 2013
Internet Research	Awayiga, et.al. 2010; Crawford, et.al. 2011; Zahid, et.al., 2013
Problem & Decision Analysis	Awayiga, et.al. 2010; Jackling and DeLange, 2009; Crawford, et.al. 2011; Lin 2008; Parham, et.al. 2012
Business Ethics	Awayiga, et.al. 2010; Jackling and DeLange, 2009; Zahid, et.al., 2013
Computer Skills	Awayiga, et.al. 2010; Jackling and DeLange, 2009; Crawford, et.al. 2011; Lin 2008; Senik and Broad, 2011; Zahid, et.al., 2013
Team Working Skills	Jackling and DeLange, 2009; Crawford, et.al. 2011; Lin 2008; Parham, et.al. 2012; Zahid, et.al., 2013
Critical Reasoning and Thinking	Crawford, et.al. 2011; Lin 2008; Parham, et.al. 2012; Zahid, et.al., 2013
Time Management	Crawford, et.al. 2011; Lin 2008; Zahid, et.al., 2013
Planning Skills	Crawford, et.al. 2011; Lin 2008; Zahid, et.al., 2013
Listening Skills	Crawford, et.al. 2011; Senik and Broad, 2011

### Data Analysis

The questionnaire was distributed to all Saudi listed companies, in which two questionnaires were delivered for each company, one for the head of internal audit department, and the second for the head of the accounting department. A total of 62 responses were received out of the total of 339 questionnaires distributed, which is a reasonably acceptable proportion. The answers of the questionnaire were coded giving 5 to 'highly needed skill', 4 to 'needed skill', 3 to 'not sure', 2 to 'not needed skill', and 1 to 'not needed at all'.

The characteristics of the sample indicate a good

diversity of responders, especially in the respondents' sectors. Table 2 presents comprehensive descriptive statistics of the study sample. The table shows that most of the respondents are from banks and services sectors, while other sectors have a low response rate due to the limited number of companies in those sectors as compared to the service sector. The statistics of frequencies of the respondents based on the position that they hold as head of internal auditing department or head of accounting department is also presented. It is clearly observed that around 75% of the respondents are heads of accounting departments, which is a rational result because not all Saudi

companies have an internal auditing department. The same table presents the experience data which indicates that more than 80% of the respondents have experience more than five years. This indicates that they could be in a good position to

answer such questionnaire. The same conclusion can also be made considering that around 50% of the respondents have professional certificates as mentioned in table (2).

**Table 2. Descriptive Statistics**

<b>Sector</b>	<b>Frequency</b>	<b>Percent</b>	<b>Valid Percent</b>	<b>Cumulative Percent</b>
Banking and insurance	16	25.8	25.8	25.8
Services	20	32.3	32.3	58.1
Manufacturing	14	22.6	22.6	80.6
Agri. and food	6	9.7	9.7	90.3
Real Estate	6	9.7	9.7	100.0
Total	62	100.0	100.0	
<b>Position</b>	<b>Frequency</b>	<b>Percent</b>	<b>Valid Percent</b>	<b>Cumulative Percent</b>
Head of Accounting	46	74.2	74.2	74.2
Head of Internal Auditing	16	25.8	25.8	100.0
Total	62	100.0	100.0	
<b>Experience</b>	<b>Frequency</b>	<b>Percent</b>	<b>Valid Percent</b>	<b>Cumulative Percent</b>
less than 5	12	19.4	19.4	19.4
5 to 9 years	22	35.5	35.5	54.8
10 to 15 years	24	38.7	38.7	93.5
more than 15 years	4	6.5	6.5	100.0
Total	62	100.0	100.0	
<b>Professional Statuse</b>	<b>Frequency</b>	<b>Percent</b>	<b>Valid Percent</b>	<b>Cumulative Percent</b>
Has professional certificate	30	48.4	48.4	48.4
Doesn't have certificate	32	51.6	51.6	100.0
Total	62	100.0	100.0	

A reliability analysis was conducted to investigate whether the study's questionnaire is reliable and can be used to capture the needed data or not. The result of Cronbach's Alpha test which equals to 0.798 indicates that the questionnaire is reliable and suitable for the study.

Table 3 presents descriptive statistics of the responses from the study's sample about the importance of the

skills needed for accounting graduates. The table shows that all of the listed skills have a mean above 3 (the test value) except the listening skill which recorded a mean equals to 2.71, which indicates that the respondents considered all the skills mentioned in table 2 as important skills except the listening skills.

**Table 3. Descriptive Statistics for Questioner Answers**

	<b>N</b>	<b>Mean</b>	<b>Std. Deviation</b>
Critical Reasoning and Thinking	62	4.677	0.475
Problem & Decision Analysis	62	4.484	0.677
Oral Presentation and Communication	62	4.355	0.486
Team Working Skills	62	4.29	0.739
Business Ethics	62	4.032	0.912
Time Management	62	3.935	0.772
Negotiation skills	62	3.839	0.779
Written Communication	62	3.677	0.979
Computer Skills	62	3.677	0.791
Planning Skills	62	3.645	0.839
Leadership	62	3.452	0.888
Internet Research	62	3.29	0.783
Social Responsibility recognition	62	3.129	0.806
Listening Skills	62	2.71	0.693

In order to confirm the results, a one sample t Test was conducted using 3 as a test value. The results presented in table 4 give an evidence about the needed skills for accounting graduates as listed by Saudi employers. It

indicates that all of the listed skills are important and needed except the Listening skills where T. value was negative, and the Corporate Social Responsibility skills where the significance value is above 0.05.

**Table 4. One-Sample t Test**

	<b>Test Value = 3</b>	
	<b>t</b>	<b>Sig.</b>
Oral Presentation and Communication	15.51	0
Leadership	2.83	0.008
Written Communication	3.851	0.001
Social Responsibility recognition	0.891	0.38
Negotiation skills	5.996	0
Internet Research	2.065	0.048
Problem & Decision Analysis	12.207	0
Business Ethics	6.3	0

	Test Value = 3	
	t	Sig.
Computer Skills	4.768	0
Team Working Skills	9.721	0
Critical Reasoning and Thinking	19.654	0
Time Management	6.748	0
Planning Skills	4.284	0
Listening Skills	-2.334	0.026

Based on the results of tables 2 and 3, the researcher concluded the results of hypotheses one that the skills needed for accounting graduates are: oral presentation communication skills, Leadership skills, Written Communication, Negotiation skills, Internet Research skills, Problem & Decision Analysis skills, Business Ethics skills, Computer Skills, Team Working Skills, Critical Reasoning and Thinking skills, and Time Management skills. This result matches the results of previous studies like (Gammie, et.al. 2002; Dacko, 2006; Hassall, et.al. 1996; Willits 2010; Milliron 2012; Awayiga, et.al. 2010).

The importance of the skills needed can be determined from the mean of the respondents's answers. Table 3 presents the means for answers that are related to all of the listed skills in the questionnaire, which have been identified as important skills by Saudi employers as mentioned in table 4. So, the important skills can be arranged based on their importance level as follows: Critical Reasoning and Thinking, Problem & Decision Analysis, Oral Presentation and Communication, Team Working Skills, Business Ethics, Time Management, Negotiation skills, Written Communication, Computer Skills, Planning Skills, Leadership, and finally Internet Research skills. This is the result of hypotheses two.

To have better understanding of the differences between the importance levels of the skills, additional statistical tests were conducted to examine what skills are needed based on

the differences between respondents. The results of Levene's test in table 5 show that equality of variances are assumed for only problem and decision analysis skills, while it is not assumed for other skills. t test for equality of means also was conducted to identify if differences exist between the heads of accounting departments (46 respondents) and the heads of internal auditing departments (16 respondents) for each skill. This analysis was conducted to determine the differences between the importance of the skills based on the differences between prospective positions of accounting graduates as accountants or auditors. The results indicate that there are significant differences between them regarding leadership skills, written communication skills, negotiation skills, and ethics skills, where the significant values for t test were less than 0.05, while there were no differences regarding the rest of the skills. For each of the four mentioned skills, table 5 presents the mean of the responses for both heads of accounting departments and heads of internal auditing departments. It's clearly observed that the heads of internal auditing departments consider leadership skills, writing communication skills, negotiation skills, and ethics skills as more important than the heads of accounting departments. Such results can be explained by the nature of internal audit function that needs more contact with people which in turn requires more leadership and negotiation skills, as well the need for writing more reports which requires more writing

skills. Also, as an internal auditor, the need for business ethics is a must in the internal auditing code of conduct, as compared to accountants.

**Table 5. Differences Between Heads of Accounting and Internal Auditing Departments**

Group Statistics				Levene's Test for Equality of Variances		t-test for Equality of Means	
				F	Sig.	t	Sig.
Skills	Position	N	Mean				
Oral Presentation and Communication	Head of Accounting	46	4.261	1.051	.314	-1.902	.067
	Head of Internal Auditing	16	4.625			-1.772	.104
Leadership	Head of Accounting	46	3.174	.261	.614	-3.444	.002
	Head of Internal Auditing	16	4.250			-3.611	.003
Written Communication	Head of Accounting	46	3.304	4.081	.053	-4.688	.000
	Head of Internal Auditing	16	4.750			-6.100	.000
Negotiation skills	Head of Accounting	46	3.652	1.691	.204	-2.441	.021
	Head of Internal Auditing	16	4.375			-2.961	.008
Internet Research skills	Head of Accounting	46	3.174	.936	.341	-1.428	.164
	Head of Internal Auditing	16	3.625			-1.787	.089
Problem & Decision Analysis	Head of Accounting	46	4.391	4.525	.042	-1.306	.202
	Head of Internal Auditing	16	4.750			-1.613	.123
Business Ethics	Head of Accounting	46	3.783	3.161	.086	-2.881	.007
	Head of Internal Auditing	16	4.750			-3.879	.001
Computer Skills	Head of Accounting	46	3.522	2.045	.163	-1.942	.062
	Head of Internal Auditing	16	4.125			-2.153	.048
Team Working Skills	Head of Accounting	46	4.348	2.601	.118	.729	.472
	Head of Internal Auditing	16	4.125			.801	.436

Group Statistics				Levene's Test for Equality of Variances		t-test for Equality of Means	
				F	Sig.	t	Sig.
Skills	Position	N	Mean				
Critical Reasoning and Thinking	Head of Accounting	46	4.652	1.242	.274	-.495	.624
	Head of Internal Auditing	16	4.750			-.508	.620
Time Management	Head of Accounting	46	4.000	.057	.813	.784	.439
	Head of Internal Auditing	16	3.750			.833	.419
Planning Skills	Head of Accounting	46	3.696	.109	.744	.562	.579
	Head of Internal Auditing	16	3.500			.530	.607

**Conclusion**

Accounting graduates like any other business graduates need to have the required skills that enable them engage with the accounting and auditing profession and deal with daily accounting and auditing issues. Recent literature widely criticizes accounting graduates based on the argument that accounting education does not meet the requirement of the labor market and the needs of employers. Such arguments have been widely evidenced through many studies. This study aims to identify key skills that are needed and ranked as importance skills for accounting graduates by Saudi employers. The study contributes to the literature by identifying the important skills for accounting graduates based on the employers view point in one of the biggest emerging market namely KSA. After conducting the statistical test for the responses, the study found that employers rank the following skills as important skills that accounting education programs should consider and accounting graduates should have: Oral Presentation Communication skills, Leadership skills, Written Communication, Negotiation skills, Internet Research

skills, Problem & Decision Analysis skills, Business Ethics skills, Computer Skills, Team Working Skills, Critical Reasoning and Thinking skills, and Time Management skills. Moreover, the results indicate that differences between the importance of these skills exist, and the skills can be arranged based on their importance beginning with the most important skills as follows: Critical Reasoning and Thinking, Problem & Decision Analysis, Oral Presentation and Communication, Team Working Skills, Business Ethics, Time Management, Negotiation skills, Written Communication, Computer Skills, Planning Skills, Leadership, and finally Internet Research skills. Further analysis showed that employers do not consider different skills at the same level of importance, it has been evidenced that the needed skills for accounting graduates differs based on the nature of the job that they want to engage with (accounting or auditing). Employers rated leadership skills, writing communication skills, negotiation skills, and ethics skills as more important for auditing jobs than accounting jobs. The results of the current study are important for employers, educators, and accounting graduates because of

the clear identification of the important skills and the level of importance for each skill. Accounting education programs should consider the results of this study in restructuring their

programs in order to equip accounting graduates with the skills needed for the labor market.

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## المهارات التي يتطلبها سوق العمل في المملكة العربية السعودية من خريجي تخصص المحاسبة

قاسم محمد زريقات\*

### ملخص

تهدف هذه الدراسة الى استكشاف واقع المهارات التي يطلبها سوق العمل في المملكة العربية السعودية من خريجي تخصص المحاسبة ومن ثم ترتيب هذه المهارات وفقا لأهميتها، وقد تم تصميم استبانة وتوزيعها على رؤساء اقسام المحاسبة واقسام التدقيق الداخلي في الشركات المساهمة العامة باعتبارهم المسؤولين عن توظيف المحاسبين الجدد. اظهرت نتائج التحليل الاحصائي بأن ارباب العمل في المملكة العربية السعودية يرون بأن غالبية المهارات التي تضمنها الاستبيان هي ذات اهمية مع ترتيب اهميتها بالنسبة لهم ابتداء من الاكثر اهمية كما يأتي: التفكير الناقد، تحليل المشكلات والقرارات، العرض والاتصال الشفهي، العمل الجماعي، اخلاقيات الاعمال، ادارة الوقت، التفاوض، الاتصال الكتابي، مهارات الحاسوب، التخطيط، القيادة، واخيرا مهارة البحث في الانترنت. هذا وقد بينت نتائج التحليل الاحصائي بأن كلا من مهارة القيادة ومهارة الاتصال الكتابي واخلاقيات الاعمال هي ذات اهمية اكثر لوظيفة التدقيق منها لوظيفة المحاسبة.

الكلمات الدالة: التعليم المحاسبي، المهارات، الخريجين، حاجات ارباب العمل، السعودية.

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