

# **A STUDY ON EXPECTATION GAPS BETWEEN ACCOUNTING STUDENTS AND EMPLOYERS ON THE SKILLS AND KNOWLEDGE THAT ACCOUNTING GRADUATES SHOULD POSSESS**

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## **ABSTRACT**

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This paper investigates the employer's expectation of skills and knowledge that accounting graduates should possess, examine the skills and knowledge possessed by accounting students, which they think will be relevant in their future career and investigate if there exist a gap between employers' and accounting student's expectation. The researcher has conducted a survey on three private colleges and 25 accounting firms and accounting departments in Malaysia. The objectives of this paper are to investigate the employer's expectation of skills and knowledge that accounting graduates should possess, to examine the skills and knowledge that should be possessed by accounting graduates from students perspective, and also to investigate if there exist a gap between employers and accounting students expectation in relation to the skills and knowledge students should possess. In general, the findings of the research show that there are no large differences between the perceptions of accounting students and employers. Out of eight categories of skills and knowledge, there is only two knowledge areas are slightly different between the perspectives of accounting students and employers, i.e. accounting knowledge and intellectual skills.