

Professional Skills Requirements for Accountants: Analysis of Accounting Job Advertisements

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Abstract. *This study provides a new insight to the accounting literature by investigating the most required skills for accountants through the analysis of job advertisements. This study obtained 523 job advertisements from an online job seeker website in accounting including financial accountants, auditors, and tax accountants. By using content analysis, the results of the study show that interpersonal and communication skills are considered to be the most important skills for accountants, especially in Indonesia. In addition, the findings show the importance of foreign language skills in obtaining a job. However, based on the comparison with similar studies in Australia and New Zealand, technical skills are ranked more important in Indonesia. This study implies that accounting education should stress more on the softskills rather than technical skills to generate work-ready accountants.*

Keywords. *accountant, content analysis, job ads, professional skills, technical skills*

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INTRODUCTION

Globalization and the development of the business resulted in the development of various professions and occupations. The accounting profession is the one experiencing rapid development. The skills possessed by accountants will help meet the needs of users of financial and non-financial information to add value to the surrounding (Wirianata, 2017). The ASEAN Economic Community (AEC) inaugurated in 2015 has opened the flow of trade in goods or services as well as the professional labor market, including accountants. This has resulted in competition for accounting graduates in fighting over the positions of accountants in ASEAN (Wirianata, 2017). Competition for higher education alumni, especially accounting graduates in obtaining employment, does not only occur among higher education alumni but also with foreigners who come to Indonesia to get jobs (Puspita, 2015).

Welcoming the AEC era, higher education in Indonesia faces challenges in

producing competent graduates because of the high demand for accounting graduates to work in public accounting firms (Suryani, 2018). Changes in the business environment require professional accountants to continue developing the skills needed by the company. This rapid change creates challenges for the accounting education system. Accounting education must prepare graduates to be able to compete in the global market (Mohamed & Lashine, 2003). To encounter the challenges posed by these changes, each university must develop an accounting program that can produce graduates with strong technical knowledge and soft skills to obtain employment as well as graduates who can contribute directly to the business world (Tan & Laswad, 2018).

Several important problems faced by accountants are the lack of adequate technology, lack of experience, and low English language skills; these are the reasons why accountants in Indonesia cannot face increasingly fierce competition (Prasetyo,

Wahid, & Junaidi, 2017). Given the increasingly complex needs of the workforce where skills are important to be developed, and the increasingly open labor competition, students are required to have superior competence. Considering this, a higher education curriculum that is able to realize the compatibility between the learning process with the achievement of the needs of the working world is needed (Kurniawan, 2016). In addition to the adjustment of accounting courses, the accounting education curriculum must also be related to business fields, such as management economics and information technology that can improve intellectual, communication and interpersonal skills (Ngumar, 1999).

The results of the previous studies indicate that communication skills, analytical and interpersonal skills, and computer skills are needed as one of the requirements in entering the workforce (Barac, 2009). The skills and abilities required by accounting graduates relate to personal or interpersonal capabilities, intellectual and profession-specific technical (Wells, Gerbic, Kranenburg, & Bygrave, 2009). An accountant must have professional skills to be able to compete globally. These skills include information gathering, analysis, evaluation, and combining information and ideas such as problem-solving and decision-making skills, communication and management skills, and expertise in technology (Kgapola, 2015). An accountant also needs professional skills to support their careers, such as intellectual, interpersonal and communication, personal, and organizational (Tan & Laswad, 2018). Being an accountant not only requires professional skills but also knowledge and technical skills to support their careers (Klibi & Oussii, 2013). It is also necessary for professionals, including accountants, to improve their technical capabilities in the international economy by continuing professional education (Ngumar, 1999). Students also assume that technical skills are needed to support their careers, such as basic accounting skills, information technology and the use of accounting software, and industry-

specific skills and awareness (Kavanagh, Hancock, Howieson, Kent, & Tempone, 2009).

An accountant professional and accounting graduate must also have good communication skills to facilitate communication in the workplace (Gray, 2010). Soft skills are also used to facilitate the career development of accounting graduates, such as technical skills and soft skills that can increase effectiveness, efficiency, and ability development (de Villiers, 2010). Accounting graduates are not only limited to developing communication, leadership, problem solving, analytical and interpersonal skills but also need to develop technical and generic skills (Lange, Jackling, & Gut, 2006). The skills most needed by accountants from an entrepreneur's perspective are: collaborating with colleagues, being able to convey, discuss and maintain views, being positive, using information technology, completing work on time, understanding group dynamics, applying leadership skills, thinking and acting independently, acting strategically, being observant and aware, analyzing, reasoning and conceptualizing problems, being flexible, and solving problems and building arguments (Tan & Laswad, 2017). Skills that should be acquired by students in universities, in general, are analytical skills, presentation skills and written communication skills (Crawford, Helliard, & Monk, 2011).

This study develops a study conducted by Tan & Laswad (2018) in examining what professional skills are needed by accountants based on an analysis of job advertisements. The purpose of the study is to investigate the skills required for accounting profession in Indonesia and compare the results of research conducted in Australia and New Zealand as to whether or not the required professional skills have the same effect on the recruitment of employees in Indonesia. This research is expected to help develop an accounting education curriculum in Indonesia. It is expected that the development of this curriculum can overcome the problems related to what skills are needed by accounting graduates in the recruitment of employees in

the company so that accounting graduates find it easy to enter the workforce. This research can help accounting graduates to prepare the skills needed to get the jobs desired by accounting graduates.

LITERATURE REVIEW

Accounting education at university aims to produce graduates who meet quality standards, so they become experts who are ready to practice, and knowledge workers who can provide support to other intellectual workers (Purwati & Sari, 2015). The changes that occur in the accounting profession have also demanded accounting education to produce qualified accountants who are reliable, capable, and able to face the demands of the globalization era. These various demands require accounting education to modify and adjust the education curriculum. Therefore, we international education standards are issued to standardise accounting education to face a massive breakthrough in the global business (Hasyir, 2006). International education standards issued by the IAESB are part of the Statements of Membership Obligations (SMOs) that must be obeyed by the member of IFAC, including the Indonesian Accountant Association (IAI).

Professional skills are among the most important skills for the success of a professional accountant. The skills include information gathering, analysis, evaluation, and combining information and ideas, such as problem-solving and decision-making, communication and management, and expertise in technology (Kgapola, 2015). The increasing importance of professional skills is evident in the International Education Standard (IES) 3 Initial Professional Development – Professional Skills. This education standards show the level of professional skills needed by a professional accountant which are classified under four areas of competence, namely intellectual, interpersonal and communication, personal, and organizational (IES, 2019).

Other important skills are intellectual skills which are the general capacity of individual consciousness to think, adjust,

solve problems encountered wisely, quickly, and precisely both those experienced by oneself and in the environment (Widodo & Yuliana, 2012). Intellectual skills needed by accountants include the following: (1) the ability to place, obtain, organize and understand information that comes from humans, print media, and electronic media; (2) the ability to investigate, research, think logically, know cause and effect, and analyze critically; (3) the ability to identify and resolve unstructured and unusual problems (Padjadjaran, 2018).

Interpersonal skills are the ability to work together and interact with others (Yulianto & Wiyantoro, 2010). These skills enable accountants to work with others in achieving organizational goals. Interpersonal skills are basically relational and process-oriented, such as communication with others to eliminate anxiety or build relationships of trust (Duffy, Gordon, Whelan, Cole-Kelly, & Frankel, 2004). Communication skill is a skill that refers to the ability to provide and receive information well, convey and defend opinions both formally and informally, verbally and in writing (Zulfikar et al., 2013). Communication skills include the ability to convey thoughts clearly and persuasively orally and in writing, the ability to express opinions with clear sentences, convey commands clearly and can motivate others through speaking skills (Zubaidah, 2017).

According to the International Education Standard (IES, 2019) 3, interpersonal and communication skills needed by professional accountants are: (1) conducting cooperation and teamwork in achieving the goals of the organization; (2) communicating clearly and concisely when presenting, discussing, and reporting in formal and informal situations, both in writing and orally; (3) demonstrating awareness of cultural and linguistic differences in communication; (4) applying effective listening and interview techniques; (5) Applying negotiation skills to reach solutions and agreements; (6) applying consultative expertise to minimize or resolve conflicts, solve problems, and maximize opportunities; (7) presenting ideas and

influence others to provide support and commitment. The components included in interpersonal and communication skills (Padjadjaran, 2018) are: (1) working with other parties in a consultation process to survive and solve problems; (2) working in teams; (3) interacting with individuals who are culturally and intellectually different; (4) negotiating agreements and settlements that are acceptable within the professional environment; (5) working effectively in a multicultural environment; (6) presenting, discussing, reporting, and defending opinions effectively through formal and informal communication both written and oral; (7) listening and reading effectively, including being sensitive to cultural and linguistic differences.

Personal skills are the abilities that are utilized for self-interest such as controlling emotions, accepting other people's advice, being able to manage time, and always think positively (Wibowo, 2017). This personal skill is related to the attitudes and behaviors of accountants such as self-management, initiative, independent learning, setting priorities, anticipating and adapting to change, applying professional and ethical values (Zulfikar et al., 2013). Personal abilities can include analytical skills, the ability to negotiate, the ability to adapt, socialize, and work together, as well as creativity and self-motivation to continue learning (Kurniasih, 2015). According to the International Education Standard (IES, 2019) 3, personal skills needed by accountant professionals are (1) demonstrating a commitment to learning throughout life; (2) applying professional scepticism through questions and be critical in assessing all information; (3) setting high personal standards and monitoring one's own performance through feedback from others and reflection; (4) managing time and resources to achieve professional commitment, (5) anticipating challenges and plan solutions. (6) applying an open mind to new opportunities.

Organizational skills are used to carry out tasks and responsibilities within the organization, and it is related to how a person

develops organizational management skills such as environmental analysis, benchmarks of success, decision making, preparation of activity proposals, and preparation of accountability reports (Dariyo, 2015). Organizational skills refer to securing outcomes through the use of organizational networks (accessing and using cultural power, building and activating networks between organizations, and representing an organization) (Tan & Laswad, 2018). Organizational skills include abilities in strategic planning, project management, resource management and others (Zulfikar et al., 2013). Organizational skills required by accountant professionals, according to the International Education Standard (IES, 2019) 3, are: (1) performing tasks following the established practices to meet specified deadlines; (2) measuring the work performance of self and others to determine its suitability with organizational quality standards; (3) applying management skills to motivate and develop the abilities of others; (4) applying delegation skills to give assignments; (5) applying leadership skills to influence others to work to achieve organizational goals; (6) using appropriate tools and technology to improve efficiency and effectiveness and improve decision making.

Technical skills are the ability to use certain knowledge, methods and techniques in completing a specific job (Wahyuni, 2016). Technical ability includes the ability to use a device, process data, operate a computer, or know certain knowledge (Manara, 2014). Technical ability is also often referred to as hard skills that are needed by workers in carrying out a series of tasks to achieve goals. Skills included in hard skills are, for example, computer operating skills, financial knowledge and skills, foreign language skills, and product assembly skills (Mulatsih, 2013). Technical ability consists of general abilities and abilities specific to accounting which include mathematical and statistical applications, information and technology expertise, decision modeling and risk analysis, measurement, reporting, and compliance with

applicable laws and regulations (Padjadjaran, 2018).

RESEARCH METHODS

This research is a content analysis approach; a study of complex text data analysis procedures and the process of giving meaning to that data through themes or categories that emerge (Rumata, 2017). Content analysis relies on codes found in a data recorded text (Martadwiprani & Rahmawati, 2013). In the content analysis, symbols used in communication are classified using criteria in classification, and certain analytical techniques in making predictions (Wijaya, 2018). Data from the content analysis can be retrieved from newspapers, magazines, books, radio, films, comics, and television programs (Krippendorff, 1989). This study used primary data obtained online

from the jobstreet.com website. We collected 523 job vacancies from December 2018 to January 2019. These data were then purposively grouped into 174 financial accounting job advertisements, 179 audit job advertisements, and 170 tax vacancy advertisements. This study focuses on finding out the skills needed by companies in Indonesia in accounting job vacancies advertisements, thus contributing to accounting education in Indonesia.

The indicators used to determine the criteria for professional skills in this study were drawn from research conducted by Dunbar, Laing, & Wynder (2016), Klibi & Oussii (2013), Tan & Laswad (2018), and International Education Standard (IES). Table 1 shows indicators to determine the criteria for the professional skills needed in accounting job vacancies.

Table 1 Professional Skills Indicators

No	Skills	Indicator
1	Intellectual skills	Critical thinking, problem solving skills, logical thinking, information literacy, creative thinking, and analytical skills.
2	Interpersonal and communication skills	Communication skills, oral presentation skills, discussion skills, effective listening skills, mastering foreign language, and ability to work in team.
3	Personal skills	Good attitude, independent thinker, flexible, proactive, time management skills, multitasking skills, adaptability, and working under pressure.
4	Organizational skills	Leadership skills, delegation skills, ability to work under deadlines, management skills, strategic planning, and ability to motivate others.
5	Technical skills	Able to operate Microsoft Office, able to operate MYOB, IT friendly, able to operate computer, and able to operate accounting softwares

Source: Dunbar, Laing, & Wynder (2016), Klibi & Oussii (2013), Tan & Laswad (2018), IES (2019).

The process of collecting data in this study was carried out through several stages. First, researchers opened online job vacancy websites at jobstreet.com. Second, the researchers look for categories of accounting job vacancies that fit the classification of the

research: auditing, financial accounting, and tax vacancy advertisements. Third, the job advertisement data that matches the research criteria was saved in the folder in the form of an HTML document.

The data analysis process in this study was also carried out through several stages. First, the researchers analyzed the data that had been previously saved, recorded them in Microsoft Excel in the form of a numeric code for easier analysis process for each category: audit, financial accounting, and tax. Next, a dummy was applied with a one (1) for the presence job requirements in accounting job vacancies advertisements in accordance with the indicator or zero (0) if none of the indicators were found. This step was carried out to find out the most needed professional skills for each category. Following the coding, the categorized data were analyzed and shown in the form of percentages to find out which professional skills are most needed by companies in accounting through job vacancies advertisements for each category. Once all data has been analyzed and calculated, it was compared with the results of research conducted by Tan & Laswad in 2018 to find out what differences in professional skills are most needed in Australia and New Zealand with the results of research conducted by researchers in Indonesia.

RESULT AND DISCUSSION

Quantitatively, the need for professional accountants in Indonesia is very high, while on the other hand accounting education experiences a gap between the skills taught and the skills needed by the company (Ismail, 2018). Teaching and learning process in the accounting education places more emphasis on technical skills compared to generic skills that are more needed by accounting graduates and employers (Jackling & Lange, 2009). Accounting educators assume that the main goal of the education is to produce graduates whose intellectual skills are excellent, whereas employers expect the graduates to have knowledge on accounting principles and concepts, a basic understanding of business, good communication, teamwork, and

interpersonal skills to support their career success in the workplace (Bui & Porter, 2010). Hence, accounting education is criticized because it only focuses on developing technical skills compared to generic skills. Accounting education is suggested to further develop generic skills at universities such as oral communication skills, the ability to see opportunities in global organizations, resilience and ethical awareness can also be emphasized to support career development (Webb & Chaffer, 2016).

The gap in perception does not only occur between accounting educators and employers but also between accounting graduates and employers. Accounting graduates only focus on developing their personal skills such as professional attitude, self-motivation, leadership and ability to work in teams, whereas employers expect accounting graduates to have analytical / problem-solving skills, life experience and basic accounting skills (Kavanagh & Drennan, 2008). Accounting education needs to review their curriculum to see whether learning in universities meets the needs of the accounting/business environment for skills demand (Tan & Laswad, 2018). The perception gap that occurs between skills taught in tertiary institutions and what employers need is caused by a lack of communication and understanding of both parties regarding the need for skills, and therefore, tertiary institutions and employers can establish good relations to produce the accounting graduates expected by both parties (Bui & Porter, 2010).

This research was conducted to determine the professional skills most needed by accountants through the analysis of accounting job vacancies advertisements in Indonesia. Table 2 shows the rank of professional skills needed by accountants in Indonesia.

Table 2 Professional Skills Needed

Sub-groups	Professional skills				
	Interpersonal	Personal	Technical	Intellectual	Organizational
Audit	220	147	98	125	60
Financial	184	156	146	61	50
Tax	<u>164</u>	<u>115</u>	<u>147</u>	<u>50</u>	<u>28</u>
Total	568	418	391	236	138
Total %	32,4%	23,9%	22,3%	13,5%	7,9%

The results showed that interpersonal and communication skills were the most needed skills by accountants in Indonesia with the highest percentage, while organizational skills were the skills with the lowest percentage. Most accounting job vacancies advertisements in Indonesia require prospective employees to have interpersonal and communication skills as a prerequisite for entering the workforce. The results of this study are supported by research conducted by Tan & Laswad (2018), who also found that interpersonal and communication skills are the skills most needed by accountants in the face of globalization. The results of research conducted by Barac (2009) also show that communication skills are a very important skill and must be possessed by accountants in employee recruitment. Communication skills include skills that are essential for success in the workplace (Seetha, 2014).

Industrial demand for accounting graduates is not only in the mastery of accounting, but also the communication skills of the accounting graduates. The increasingly complex business world and the use of information technology have shifted the focus

of the role of accountants not only to prepare financial reports but also how to communicate these financial statements to interested parties (Srirejeki, 2015). An accountant needs good oral and written communication skills in explaining how business processes are related to accounting and assisting management in understanding the numbers contained in accounting. Communication skills are needed to convey a variety of information in the form of visual analytics through oral or written communication (Daylor & Amant, 2019). Communication skills are very important for accountants to obtain various information from clients to build a better business. By having good communication skills, it can increase the effectiveness in obtaining various information that has been submitted by the client (Colquhoun, 2018).

It was also found out that the ability to master a foreign language was the skill most needed by accountants, with the highest percentage. Table 3 shows that 10 of the 34 skills most needed by accountants are based on the highest percentage results in accounting job vacancies advertisements in Indonesia.

Table 3 Skills by the Highest Percentage

No	Skills	%
1	Interpersonal: mastery of foreign language	12,1%
2	Interpersonal: communication skills	10,3%
3	Intelektual: analytical skills	9,2%
4	Teknis: able to operate Ms Office	8,9%
5	Interpersonal: teamwork	8,6%
6	Personal: working under pressure	7,7%
7	Personal: good attitude	7,1%
8	Teknis: able to operate computer	5,8%
9	Personal: ability to work independent	5,1%
10	Organisasi: leadership skills	4,7%

The results showed that the ability to master a foreign language was the skill most needed by accountants, with the highest percentage. This indicates that the skills in mastering foreign languages are skills that are highly needed by accountants in Indonesia in entering the workforce. Having foreign language skills will be very helpful in communicating with foreign people, so they can provide maximum service without any communication errors (Setyanto, 2012). In the business and accounting world, foreign language skills are needed to improve the effectiveness of communication with colleagues from foreign countries and provide greater employment opportunities for those who have these skills (Cornick, Gassler, & Albertson, 2010). Foreign language learning should be directed more towards providing life skills to communicate globally (Suherman, 2013). The mastery of English is one of the basic assets to be able to compete in facing the global era, especially ASEAN. As an ASEAN identity, English needs to be taught for students of the nation's generation from basic education through to higher education (Handayani, 2016). The ability to master a foreign language such as the ability to speak English can be emphasized more in the teaching and learning process at universities and schools so that accounting graduates have greater opportunities to be accepted in the recruitment of employees.

The importance of mastering English in accounting has many benefits. In the accounting sector, for example, the staff on duty serve not only local customers but also foreign customers. This requires them to not only speak Indonesian but also English (Ratmanida, 2012). English language skills have an important role in accounting, one of which is the ability to use accounting software such as MYOB, Xero, most of which use English terminology for accounting. Therefore, it is important to understand English to properly enter transactions into the accounting softwares (Maulidah, 2011). The importance of English proficiency is not only used to fulfill one of the requirements for entering the workforce. Accounting students must also have English language skills to be able to add information and knowledge not only from textbooks, ebooks, articles/journals in Indonesian, but also to learn and add information and knowledge from a variety of reference lecture materials in English (Fitria & Heliawan, 2017).

Further this study indicate that interpersonal and communication skills are the skills most needed by accountants for each job category. Meanwhile, organizational skills are the skills that have the lowest percentage of work skills demand for all categories (see Table 4).

Table 4 Subgroup Ranks

Professional Skills	Audit		Financial Accounting		Tax	
	Rank	%	Rank	%	Rank	%
Interpersonal	1	34%	1	31%	1	32,5%
Personal	2	23%	2	26%	3	22,8%
Intellectual	3	19%	4	10%	4	9.9%
Technical	4	15%	3	25%	2	29,2%
Organizational	5	9%	5	8%	5	5,6%

Communication skills are needed to help prepare students to face the challenges of the global business environment (Mohamed & Lashine, 2003). An accountant professional and accounting graduate must also have good communication skills to facilitate communication in the workforce (Gray,

2010). According to academics, entrepreneurs, and graduates of accountants, communication skills in accounting are useful for conveying the results of work with good delivery (Zaid & Abraham, 1994). Interpersonal communication is communication between two people that

occurs directly where the communication will be effective because there is a good relationship between the two parties (Sapril, 2011).

Curriculum development in the field of auditing in tertiary institutions can be designed to emphasize on interpersonal and communication skills. Students argue that communication skills are additional social abilities that must be mastered after graduation. They emphasize that communication skills contribute to the development of competence and confidence in building potential relationships with others through communication (Muluk, Habiburrahim, & Zulfikar, 2019). Good communication skills also need to be possessed by an internal auditor to be able to compete in the global market. Auditors utilize communication skills in almost every situation they face in providing information to the auditee (client) to make informed business decisions (Smith, 2005). Communication skills are an important factor that can affect the performance of an internal auditor. This communication skill is needed by internal auditors to strengthen the effectiveness of internal audit results between internal auditors and auditees (Narkchai & Fadzil, 2017). The development of effective communication skills (such as listening, interpersonal, written, and oral) is an essential part of an internal auditor to be a successful professional auditor (Joe & Emmanuel, 2016).

Curriculum development in financial accounting can be emphasized more on the teaching and learning process of interpersonal and communication skills. A gap exists between the communication skills taught in tertiary institutions and the communication skills desired by the accounting profession. To overcome this, accounting educators can involve communication specialists to identify the most important communication skills and effectively complete various accounting-related activities, as well as collaborate with communication specialists in designing curriculum development to produce the desired communication skills (Siriwardane & Durden, 2015). Someone who works in the

field of finance not only has good financial planning and sufficient knowledge about various financial concepts but also must be proficient in being a good communicator. Students who want to enter the financial world are not only proficient in the knowledge of financial planning, but must also have good communication skills to interact with clients and business partners where they will explain how business processes work (Rossetto & Murphy, 2010). Communication skills in finance are very important for companies, shareholders, and investors. Communication with shareholders includes the process of delivering information to shareholders, authorities, and the capital market community that allows shareholders, authorities, and the capital market community to receive information and have access to communicate with the company. With good communication between the company and its shareholders or the capital market community, the aim is to gain an understanding of information that has been published and communication can run both ways effectively (Mandom, 2019).

Curriculum development in the field of tax in higher education can also emphasize the teaching and learning process on interpersonal and communication skills. By having good communication skills, the message delivered to the public can be absorbed to the maximum or in accordance with what is intended. Communication skills are also highly needed by accountants working in the taxation field. Good communication skills can make it easier to provide information and handle late tax payment problems. With this communication skill, the provision of information/appeals to the public to be obedient to pay taxes can be delivered optimally (Indriyanti, 2017). Communication between the government and the public will increase awareness about the importance of paying taxes. Through delivering good information about the importance of paying taxes to the public will change people's mindset to contribute to the administration of the country, as well as to foster voluntary compliance in paying taxes (Rahmawan, 2014). The use of effective communication can also build better

relationships between companies and managers. Good and effective communication between accounting firms can increase client satisfaction and can reduce conflicts that occur between companies and clients (Koski, Ehlen, & Saxby, 2004).

Table 5 shows a comparison between the research in Indonesia and the research conducted by Tan & Laswad (2018) in

Australia and New Zealand concerning the skills most needed by accountants from each country by rank. The results showed that the recruitment of employees in Indonesia, although emphasizes on interpersonal and personal skills, considers the importance of technical skills more than the recruitment of employees in Australia and New Zealand.

Table 5 Rank Comparison with ANZ

	Indonesia	Australia	New Zealand
Interpersonal	1	1	1
Personal	2	2	2
Technical	3	4	4
Intellectual	4	3	3
Organizational	5	5	5

Table 6 shows the comparison between research in Indonesia and research conducted by Tan & Laswad (2018) in Australia and New Zealand based on sub-skills ranking for each country. The results showed that for the audit and tax category, interpersonal and communication skills were the most needed

skills in Indonesia, Australia and New Zealand. However, in the financial accounting, interpersonal and communication skills are the most needed skills in Indonesia and Australia, whereas, in New Zealand, personal skills are the most needed skills in accounting job vacancy advertisements.

Table 6 Sub-Skills Comparison

Professional	Audit			Financial Acct			Tax		
	IND	AUS	NZ	IND	AUS	NZ	IND	AUS	NZ
Interpersonal	1	1	1	1	1	2	1	1	1
Personal	2	2	2	2	2	1	3	2	2
Intellectual	3	3	3	4	3	3	4	4	3
Technical	4	5	5	3	4	5	2	3	4
Organizational	5	4	4	5	5	4	5	5	5

Note: IND = Indonesia, AUS = Australia, dan NZ = New Zealand

The results of a comparison between research conducted in Indonesia with research conducted by Tan & Laswad (2018) in Australia and New Zealand shows that technical skills are more emphasized in employee recruitment in Indonesia compared to Australia and New Zealand. Technical skills are used to facilitate the career development of accounting graduates and are useful for increasing effectiveness, efficiency, and ability development (de Villiers, 2010). Technical skills are also often referred to as hard skills that are needed by workers to carry out a series of basic tasks to achieve work

goals (Manara, 2014). The learning process in higher education should be able to shape students to have technical abilities related to the field of study they are learning (hard skills) and non-technical abilities outside the field of science they need in the workplace and community life (soft skills) (Mulatsih, 2013). Hard skills are the ability to master science, technology, and technical skills related to the field of science. This ability is owned by every human at different levels. Science, technology, and technical skills are obtained through learning and experience (Iskandar, Nurhardjo, & Krishnabudi, 2014).

Technical skills, such as the use of information technology, are very important for novice accountants so academics must support the development of these skills. The use of information technology is one of the important skills in entering the workforce because employers want accountants who are proficient in using various accounting tools, such as Excel, MYOB, Xero, and other database systems (Tan & Laswad, 2018). An accountant requires not only professional skills but also knowledge and technical skills to support their careers (Klibi & Oussii, 2013). Accounting graduates are not only limited to the development of communication, leadership, problem-solving, analytical and interpersonal skills but also need to develop technical and generic skills (Lange et al., 2006).

Intellectual skills are also needed by accountants in the workplace, so academics should have integrated analytical skills development and problem-solving in learning at universities (Tan & Laswad, 2018). Intellectual skills are needed by accountants to be able to apply reasoning, critical analysis, and innovative thinking in solving problems in the work world. Intellectual skills, such as problem-solving skills are needed by accounting graduates to be able to solve problems that occur in their work (Palmer et al., 2004).

CONCLUSION

Based on the results of an analysis of accounting job vacancies about professional skills most needed by accountants in Indonesia, it can be concluded that interpersonal and communication skills are most needed by accountants in entering the workforce. The skills that have the highest percentage results among other skills are technical skills, personal skills, intellectual skills, and organizational skills. Furthermore, the teaching and learning process of higher education in Indonesia should place more emphasis on interpersonal and communication skills so that accounting graduates have greater opportunities to be accepted in the

recruitment of employees in accounting job in Indonesia.

The results of the analysis of accounting job vacancies show that the skills most needed by accounting for all audit, financial accounting, and tax categories are interpersonal and communication skills. Based on this, it can be concluded that interpersonal and communication skills are indispensable skills for accountants and accounting graduates in entering the workforce. An accounting graduate who wants to enter the workforce must possess the skills most needed by the labor market. Having the skills most needed by the labor market can increase opportunities to be accepted when applying for a job at a company.

Based on the results of comparisons with research conducted by Tan & Laswad (2018) in Australia and New Zealand, it can be concluded that the recruitment of employees in Indonesia places more emphasis on prospective employees who have technical skills. By having these skills, it is expected that accounting graduates and the workforce in Indonesia can face the current of globalization. This study also found that the ability to master a foreign language is also much needed, indicated by the highest percentage among other skills.

The results of this study are expected to contribute to the development of the accounting curriculum and knowledge for accounting graduates regarding the skills most needed by the labor market in Indonesia. By knowing skills mostly needed by the labor market, accounting graduates are expected to be able to prepare these skills to make it easier to be accepted in the recruitment of employees in companies. This study only used samples of accounting job vacancies advertisements from December 2018 to January 2019 due to time constraints. It is suggested that future studies to increase the number of samples and categories. Academics are advised to be able to establish good relations with employers to overcome the gaps. Besides, the development of accounting curriculum in Indonesia is suggested to be

able to emphasis more on teaching and learning on interpersonal and communication skills which are vital for accountants in entering the workforce.

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