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Integrating Islamic Values and Industrial Technology in Accounting Education: A Thematic Comparison of Student Competencies at Umbandung and Unikl

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Abstract: Globalization and digital transformation have reshaped the competency demands of the accounting profession. This study aims to explore competency gaps among accounting students from two institutions with different curricular orientations: Universitas Muhammadiyah Bandung (UMBandung), which emphasizes Islamic values, and Universiti Kuala Lumpur (UniKL), which focuses on industrial technology. A qualitative case study approach was employed, involving in-depth interviews with 15 final-year students, analyzed thematically. The findings reveal significant thematic contrasts. UMBandung students demonstrated strong ethical internalization and sustainability awareness grounded in values, yet showed limited proficiency in accounting software, professional presentation, and cross-cultural exposure. In contrast, UniKL students exhibited strong mastery of industrial technology tools (e.g., Structured Query Language (SQL)) and professional communication skills, but their understanding of ethics remained procedural and lacked reflective depth. Both institutions also lacked sufficient coverage of international taxation and global accounting practices. The study highlights a pattern wherein value-based curricula tend to strengthen personal integrity, while industry-based curricula emphasize technical job readiness. The key contribution of this research lies in offering empirical insights for developing a more holistic and contextually relevant accounting curriculum in Southeast Asia one that integrates local values with global industry needs to produce ethical, adaptive, and professionally competent accountants.

Keyword: Accounting Competency, Islamic Values, Industrial Technology, Curriculum Development, Qualitative Study.

INTRODUCTION

Globalization and advances in digital technology have brought major changes in the landscape of the accounting profession. Today, accounting graduates are not only required to understand international accounting standards, but also master the ever-evolving technology.

Therefore, accounting education must be able to equip students with broader skills and competencies so that they are ready to face a dynamic and competitive world of work.

Traditionally, accounting education focuses on developing technical knowledge and expertise in financial reporting, auditing, taxation, and other core areas in accounting practice. But now, the accounting profession requires professionals who not only have technical skills, but also have effective communication skills, critical thinking, problem-solving, and strong information technology (IT) literacy (Dwaase et al., 2022)

As a result, employers today are looking for candidates who not only have a strong technical background. They also want graduates who are able to work in cross-functional teams, convey complex financial information clearly, and be proficient in using digital tools that are now increasingly widespread in the accounting industry. Research (Nie & Mastor, 2024) emphasizing that the combination of professional skills, soft skills, digital literacy, and strategic skills are important competencies that the accounting world is looking for today, and shows that there is a gap between industry expectations and academic competencies.

Meanwhile, research conducted by (Suartha et al., 2023) An analysis of 532 job advertisements in ASEAN found that employers place a high emphasis on effective communication skills, self-management, and analytical skills, as well as advanced digital skills such as spreadsheet mastery, *Enterprise Resource Planning (ERP)*, and cloud accounting.

Beyond the technical aspect, the integration of professional values and ethics is an important part of the formation of accountant competence. Ethics in accounting learning are believed to be able to shape students' morality as they develop their technical skills. Research by (Kwarteng & Mensah, 2022) states that professional ethics, values, and attitudes are part of the core competencies that are integral to technical training. Therefore, many employers consider that technical skills without strong ethics are insufficient to deal with the complexity of the profession.

Gaps are also seen in soft skills, such as communication, professionalism, and analytical skills. In a survey conducted by (Kwarteng & Mensah, 2022) eighteen skills that are considered important by accounting students. Soft skills such as interpersonal, ethics, communication, and self-confidence dominated the rankings, while technical mastery and digital literacy were still relatively weak. To overcome these shortcomings, (Rossouw & Steenkamp, 2025) It was found that the application of active learning methods such as flipped classroom, simulation, and case studies can significantly improve students' critical thinking skills ($p < 0.01$).

This pressure is reinforced by the presence of disruptive technologies such as blockchain, artificial intelligence (AI), cloud computing, and data analytics that have revolutionized accounting practices. (Moore & Felo, 2021) emphasizing that the traditional accounting curriculum must be transformed into STEM and analytics-based education, to prepare technologically capable graduates. Meanwhile, (Jackson et al., 2023) It also emphasizes that today's accountants must be able to operate complex digital systems, understand the dynamics of stakeholders in the interests of technology, and apply lifelong learning principles to stay relevant.

However, concerns about the readiness of graduates are still a major concern. (Hussin et al., 2024) Through a survey of 102 employers, it was found that apprenticeship accounting graduates are still lacking in interpersonal skills, motivation, confidence, technological fluency, and management. These findings show a stark gap between academic learning and professional expectations. Research by (Edeigba, 2022) It was also found that the curriculum in technical higher education institutions, although it is quite technical, still leaves a gap based on the difference in the location and scale of the workplace company.

This situation reflects a competency crisis in the world of work. Research conducted by (Mohd Salahuddin et al., 2023) found that lack of soft skills such as communication, problem-solving had a significant impact on youth unemployment in Malaysia ($p < 0.05$). In line with that, a study conducted by (Abdullah et al., 2023) stated that up to 33.9% of graduates experienced *underemployment* or *Skill-related underemployment*, which confirms the incompatibility between education and the needs of industry.

Although various studies have discussed competency gaps, there are still few studies that directly compare the effectiveness of technology-based and Islamic value-based accounting learning approaches. Two higher education institutions, the University of Kuala Lumpur and the University of Muhammadiyah Bandung, highlight different approaches. Universitas Muhammadiyah Bandung focuses on technopreneurs based on Islamic values with an emphasis on character and ethics. On the other hand, the University of Kuala Lumpur is more oriented towards industrial technology and practical readiness. Although both institutions include elements of technopreneurship and digitalization in their visions and missions, the reality of the curriculum shows a difference in priorities between the emphasis on value and on technology.

Based on the researcher's observations during his education at the University of Muhammadiyah Bandung as well as in academic visits and informal discussions with students of the University of Kuala Lumpur, there are strong indications that there is a competency gap between the students of the two institutions. Students of the University of Muhammadiyah Bandung generally have a good understanding of ethics and high moral awareness in carrying out the principles of accounting based on Islamic values. However, the researcher also observed that many students still face challenges in mastering modern accounting technology, and have not shown sufficient confidence in compiling and presenting financial statements in a complete and professional manner.

Meanwhile, Universiti Kuala Lumpur students tend to be more prepared in the technical aspects and mastery of modern accounting software, but have not fully gained an understanding of the ethical values of the profession and are less exposed to reflective cross-cultural practices. The differences in curriculum approaches in the two institutions show that although each has specific strengths, both still face challenges in aligning the educational process with the needs of competencies in the global workforce.

Therefore, based on these observations, the researcher considers it important to conduct further studies on how different educational approaches, namely value-based and technology-based, play a role in shaping the career readiness of accounting students. This research aims to explore students' perceptions of the competency gap they experience and examine the relevance of each institution's curriculum approach in preparing globally competent graduates.

To identify the types of competencies that are relevant and reference in this study, the following dimensions are used:

Table 1 Dimensions of Student Competency of the University of Muhammadiyah Bandung and the University of Kuala Lumpur Based on Literatur Review

Dimension	Description	Indicators
Technical Competence (Setyaningrum et al., 2022)	Skills in International Financial Reporting Standars (IFRS), auditing, financial reporting, and international taxation	Preparation of financial statements, application of International Financial Reporting Standars (IFRS), and risk-based audits.
Accounting Competencies (Weli & Marsudi, 2022)	Mastery of accounting systems based on digital technology such as Enterprise Resource Planning (ERP), cloud, spreadsheets, and big data.	The use of digital accounting software, data processing with modern tools.
Soft Skills and Ethics (Kwarteng &	Communication skills, professional	Effective communication

Mensah, 2022a)	ethics, cooperation, and leadership.	collaboration, ethical awareness, problem-solving.
Cross-Cultural Competence (Sousa et al., 2023)	Adaptation and Cooperation in a multicultural work environment.	Intercultural interactions, global communication, cross-border empathy.
Adaptation and Innovation; International Taxation and Sustainability Accounting (Yassin & Toumeh, 2024)	The ability to respond to changes in international regulations, technological innovation, and the integration of global issues such as cross-border taxation and sustainability practices into accounting decision-making.	<ul style="list-style-type: none"> - Ability to adapt to updates in international accounting standards (e.g., IFRS). - Understanding of international taxation principles. - Application of Environmental, Social, and Governance (ESG) concepts in financial reporting and decision-making.

Source: Data processed by author, 2025

METHOD

This study employed a qualitative approach with an exploratory case study design to deeply examine students’ perceptions of accounting competencies within different curriculum contexts. This approach was chosen for its ability to capture the meanings, experiences, and responses of participants in real and contextual academic settings, in line with (Creswell, 2018) guidance on qualitative inquiry. The research subjects were final-year undergraduate accounting students from Universitas Muhammadiyah Bandung (UMBandung) and Universiti Kuala Lumpur (UniKL), selected using purposive sampling. The criteria included students who had completed most core accounting courses, had active academic or organizational involvement, and voluntarily agreed to participate. A total of 15 informants were involved 10 from UMBandung and 5 from UniKL. The research was conducted during the even semester of the 2024/2025 academic year, with data collection taking place both online and offline, depending on institutional access and availability.

The primary instrument used was an open-ended questionnaire developed based on five global accounting competency dimensions: technical competence, accounting technology literacy, soft skills, cross-cultural awareness, and innovation and sustainability (ESG). To support contextual understanding, preliminary observations were also carried out on the academic environments of both institutions. Data were collected through students’ written responses to the open-ended questions, complemented by the researcher’s observational notes, and analyzed using thematic analysis (Miles et al., 2019), involving data reduction, coding, theme identification, and conclusion drawing. To ensure the credibility and accuracy of the findings, triangulation of techniques (questionnaire and observation) was applied, along with member checking, in which participants reviewed and confirmed the researcher’s interpretations.

RESULT AND DISCUSSION

A. RESULT

This study aimed to explore accounting students’ competencies from two institutions with different curricular approaches. Based on open-ended questionnaire responses and the researcher’s initial observations, thematic contrasts were identified in five key areas of global accounting competencies: technical skills, accounting technology literacy, soft skills, cross-cultural awareness, and innovation and sustainability (ESG).

Table 2. Thematic Findings of Student Competencies at UMBandung and UniKL

Competency Dimension	UMBandung	UniKL
Technical Competence	Strong in value-based accounting; good IFRS understanding but locally contextualized	Industry-oriented knowledge; practical application focus
Accounting Technology	Minimal use of modern accounting	Proficient in tools such as SQL and

Soft Skills	software Good internal communication but low confidence in formal presentations	basic ERP systems Actively presents and collaborates in team-based projects
Cross-Cultural Awareness	Limited exposure to global practices and multicultural environments	Some regional awareness, but mainly technical and surface-level
Innovation & Environmental, Social, and Governance (ESG)	Strong awareness of sustainability and ethics integration	ESG discussed as a topic, but not yet a curriculum priority

Source: Data processed by author, 2025

The results show a clear thematic gap between institutions. UMBandung students demonstrate strong ethical internalization and awareness of sustainability grounded in Islamic values, but face challenges in applying digital tools, presenting professionally, and engaging globally. In contrast, UniKL students are technically prepared and digitally literate, yet their understanding of ethics and sustainability remains normative and lacks reflective depth. To address these gaps, curriculum recommendations were formulated as outlined below.

Table 3. Competency Gaps and Curriculum Recommendations

Competency Dimension	Identified Gap	Recommended Curriculum Enhancement
Technical Competence	UMBandung is more theoretical, UniKL is more industry-driven	Case-based industry learning for UMBandung; reflective accounting for UniKL
Accounting Technology	UMBandung lacks proficiency in digital tools	Introduce hands-on accounting software (e.g., Structured Query Language (SQL), Enterprise Resource Planning (ERP)) at UMBandung
Soft Skills	UMBandung students lack confidence in professional communication	Simulated presentations and cross-departmental collaboration
Cross-Cultural Global	UMBandung has limited global exposure, UniKL lacks reflective engagement	Virtual exchange programs or international collaboration projects
Innovation & Environmental, Social, and Governance (ESG)	Strong Environmental, Social, and Governance (ESG) integration in UMBandung, minimal in UniKL	Embed Environmental, Social, and Governance (ESG) into UniKL coursework; conduct inter-institutional benchmarking

Source: Data processed by author, 2025

B. DISCUSSION

The findings presented in Table 2 reveal a clear thematic contrast between accounting students at UMBandung and UniKL across five dimensions of global accounting competencies. These differences reflect fundamentally distinct curricular approaches: UMB emphasizes Islamic values and ethical character development, while UniKL focuses on technological and industrial readiness. UMB students tend to excel in ethical internalization and sustainability (ESG) awareness but show limitations in mastering modern accounting software, professional presentation confidence, and global exposure. In contrast, UniKL students are more technically and digitally prepared; however, their understanding of professional ethics remains procedural and lacks reflective integration into their academic and personal behavior.

Further analysis of these competency gaps is elaborated in Table 3. This table not only identifies critical areas that require improvement but also proposes practical, curriculum-based strategies tailored to institutional needs. For instance, at UMB, strengthening the use of accounting software can be addressed through lab-based training modules, while UniKL could benefit from integrating reflective, case-based learning to deepen ethical understanding. Moreover, both institutions are encouraged to expand students' global awareness through

virtual international collaborations or cross-cultural projects. These strategies align with global recommendations from IFAC (2021), IAESB, and recent studies such as Haron et al. (2023), which emphasize the need to bridge values and industry relevance in accounting education.

Thus, the analysis from Tables 2 and 3 provides an empirical foundation for developing a more balanced, adaptive, and contextually relevant accounting curriculum in Southeast Asia one that integrates local strengths, responds to global demands, and supports long-term sustainability in the accounting profession.

1) Understanding of International Financial Reporting Standards (IFRS) and Ethics of Professionalism

Students of the University of Muhammadiyah Bandung (UMBandung) show a strong tendency to associate the understanding of International Financial Reporting Standards (IFRS) with Islamic ethical values. This is an advantage in itself because ethics is an important foundation in the accounting profession. One informant stated "We are often directed to understand IFRS not only from a technical point of view, but also from the value of honesty and justice in Islam."

This approach enriches the affective dimension of students and encourages the internalization of personal moral values, which strengthens professional integrity in accounting practice. In addition, UMBandung students also get formal learning about the professional accounting code of ethics, which an informant explained, "At UMBandung we learn the professional accounting code of ethics, so that technical understanding is complemented by a clear ethical awareness."

This approach is transformative, as it encourages an ethical understanding of Islamic values that is internalized personally, not just as formal compliance. This makes accounting education at UMBandung help build moral and spiritual dimensions, which are very important in forming accountants with character.

These findings are supported by a study (Haron et al., 2024) which evaluates the influence of ethics courses, teaching styles, and ethical culture on the professional behavior of accounting graduates in Malaysia. The study found that while the form of ethics courses had a limited impact, teaching styles and organizational culture played a significant role in shaping graduate ethical behavior. This context is similar to the UMBandung method which prioritizes religious values and the internalization of ethics through personalized and reflective teaching methods.

In contrast, Universiti Kuala Lumpur (UniKL) students put more emphasis on the technical aspects of the reporting standards (MFRS), with a strong focus on accuracy and efficiency. As one of the informants explained, "we focus on MFRS and its application in companies, but not really in discussing the religious ethical side."

Although UniKL provides special courses on professional code of ethics, the informant said that the approach used is normative and procedural, namely orientation towards standard compliance, not the internalization of personal values. These findings are in line with the results of the study (Haron et al., 2024) which suggests that institutions with an ethical cultural atmosphere and active teaching methods such as group discussions or case studies are more effective in shaping ethical behavior than simply enforcing traditional ethics courses.

Thus, UMBandung stands out in building personal integrity based on Islamic values, although it may be limited in terms of global exposure. On the contrary, UniKL excels in technical competence and mastery of professional standards, but needs to strengthen the internalization of ethical values to be more reflective. These findings confirm that accounting ethics education should combine personal and technical value approaches, not just focus on

regulation. The balance between professional competence and individual integrity is key in forming a technical, credible, and ethical accountant.

2) Mastery of Accounting Technology

UniKL excels in the integration of practical technology into the accounting curriculum. The informant said that "we were taught to use SQL in financial reporting and transaction analysis." This reflects an application-based learning strategy that is ready to meet the needs of today's industry. On the other hand, UMBandung's students' mastery is still limited to devices such as Excel, indicating the need to update the integration of professional technology in their curriculum.

These findings are supported by a study (Pargmann et al., 2023) which shows that the integration of technologies such as SQL, data analytics, and cloud-based systems significantly improves the readiness of accounting students in professional practice. The study also emphasizes the need to adapt the curriculum to face the challenges of changing modern accounting contexts.

Thus, UMBandung needs to strengthen the technological dimension through the integration of professional accounting software so that their graduates not only have a moral and technical foundation, but also excel digitally. Meanwhile, UniKL is on the right track in equipping students to be ready to compete in the digital era and globalization.

3) Mastery of Soft Skills; Communication and Leadership

Students of the University of Muhammadiyah Bandung are aware of the limitations in professional communication, especially when explaining accounting reports to non-technical parties, "I am not confident if I have to explain financial statements to non-technical people.-accounting." On the other hand, Universiti Kuala Lumpur (UniKL) students are used to presenting projects in front of lecturers and outsiders, "we are often asked to present reports in class, so we are quite used to it."

This difference shows that UMBandung has not integrated practical experiential learning in soft skills, while UniKL has encouraged students to use professional language directly. This is consistent with the findings of the (Twyford & Dean, 2024), which states that *WorkIntegrated Learning* significantly improve the communication, teamwork, and problem-solving skills of accounting students.

Furthermore, UMBandung students not only have difficulties in communication, but also feel less confident in English and leadership, while UniKL students are superior in technical mastery, but still need to be strengthened in the interpersonal aspect.

Studies from (Twyford & Dean, 2024) It also noted the importance of industry-based programs such as internships or real case studies in developing soft skills effectively. This suggests that UMBandung needs to adopt similar methods, such as problem-based learning or work simulations, to complement its already strong ethical values approach.

Overall, both institutions emphasized that soft skills, especially communication, teamwork, problem-solving, and leadership, are very important in the professional world. The strategy of soft skills development at UniKL and moral values at UMBandung show that the two need to complement each other to prepare accounting graduates with character and competence globally.

4) Cross-Cultural Competence

Students of the University of Muhammadiyah Bandung (UMBandung) have a strong ethical foundation, but are aware of their limitations in cross-cultural communication. One of the informants stated "I believe ethically I can compete, but for communication or work with people in different countries I have never." On the other hand, Universiti Kuala Lumpur

(UniKL) students feel that their curriculum is global, but have not had direct experience in the international environment "our learning is already globally oriented, but I have never participated in student exchanges." However, UniKL continues to develop cross-cultural soft skills through collaborative activities. One informant called "the activities we need to combine into a group force us to learn to communicate with different characters."

These findings are in line with the study (Matei, 2022), which is found in *Journal of Education, Society and Multiculturalism*. The study states that cross-cultural competence should be built through collaborative experience and reflection, not just theoretical material, although culturally ready perceptions may be exaggerated without real practice.

From both, it can be concluded that UMBandung has a good ethical foundation, but it needs practical experience across cultures. Meanwhile, UniKL has enough global exposure in theory, but lacks real experience. Therefore, the strengthening of cross-cultural programs in both institutions should be designed comprehensively which can include; Group-based multicultural simulations, pre-engagement training, and post-experience reflection so that cross-cultural competence is not only in the form of perception, but also internalized in real life.

5) Adaptation and Innovation- International Taxation and Sustainability Accounting

Students from both UMBandung and UniKL institutions admitted that they did not understand international tax policies as a whole. This topic has not been the focus of their learning, although its global relevance continues to increase.

On the other hand, UMBandung students are relatively more familiar with sustainability accounting. Based on interviews, ESG (environmental, social, governance) issues are often discussed in campus lectures or seminars. On the contrary, this material does not appear in the core curriculum of UniKL.

Study by (Matei, 2022) shows that in Malaysia and Indonesia there is still a need for encouragement in incorporating tax education into the higher curriculum to improve domestic and cross-border tax understanding. This study was conducted through a survey showing a great opportunity to expose students of both institutions to international taxes.

Meanwhile, research by (Karlina & Khoiriyah, 2021) highlighting the importance of sustainability accounting integration. Thus, adaptation and innovation competencies must include two pillars; (1) understanding of international taxes to be able to understand global fiscal issues, (2) sustainability accounting so that graduates are sensitive to ESG issues. UMBandung and UniKL need to integrate the two in a balanced manner so that the accounting curriculum in ASEAN can produce graduates who are ready to face regulatory and sustainability challenges in the global market.

CONCLUSION

This study concludes that different curriculum orientations Islamic values-based at Universitas Muhammadiyah Bandung and industry-technology-based at Universiti Kuala Lumpur have a significant impact on shaping the competency profiles of accounting students. While each institution demonstrates specific strengths, both reveal notable gaps that need to be addressed in preparing globally competent, ethical, and adaptive accountants. The findings affirm that a holistic accounting education must not only equip students with technical and digital competencies but also integrate ethical reasoning, cross-cultural awareness, and sustainability. These insights contribute to the development of more contextually relevant accounting curricula in Southeast Asia by encouraging the incorporation of both moral foundations and technological readiness. As a result, this research offers empirical support for curriculum reform in accounting education to bridge the competency gap between academic

preparation and professional expectations, thereby enhancing the relevance and resilience of accounting graduates in a globalized and rapidly evolving industry.

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