A COMPARATIVE STUDY OF WHAT ACCOUNTING EMPLOYERS IN THE UNITED STATES AND HONG KONG EXPECT: IMPLICATIONS FOR CURRICULUM AND PEDAGOGICAL DESIGN

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ABSTRACT
This paper aims to provide a comparison between the United States and Hong Kong on what accounting employers expect of accounting graduates and the areas where accounting graduates fall short in both localities. Inadequacies as revealed through the study are in the areas of written and oral communication, understanding the business environment and management advisory services. Possible remedies on curriculum and pedagogy are suggested. In the United States, data on what accounting employers wanted and what was perceived as lacking as well as suggested remedies were obtained from relevant literature review. In the case of Hong Kong, the academics and the Hong Kong Institute of Certified Public Accountants (HKICPA) were surveyed on the weaknesses of accounting graduates while the big-four firms were asked to identify the most important skills of entry-level accountants.

Keywords: Employers’ expectation, generic skills, communication, business environment.

INTRODUCTION
Although accounting graduates are trained for various types of entry-level management positions, the majority begin their careers in accounting-related jobs. Hence, it is imperative that accounting educators understand what accounting employers expect of these graduates so that proper consideration can be given to curriculum and pedagogical remedies or design. A comparative study is conducted on employers’ expectations between the United States, based on literature review, and Hong Kong, based on survey and interviews, to enhance international acceptability. In addition, as a result of the globalization of business, accounting graduates may not
be confined to working in their own countries, and knowledge about employer expectations in different geographic areas can help educators design a curriculum that helps their graduates succeed regardless of where they embark in their career.

**LITERATURE REVIEW**

As the demands of the workplace, both in terms of industry and public practice, drive the accounting education curriculum, an examination of the type of topics employers see fitting within an accounting curriculum is warranted. Recently, Myers (2005) described US practitioners’ complaint being that university accounting curricula focused only on rote technical memorization, neglecting the broader business, communication and analytical skills required in a professional workplace. Also in the United States, Richards (1992) quoting the Bhamornsiri and Guinn (1991) study, indicated that technical skills were the most important factor in a partner’s promotion from staff to senior while in promotions from manager to partner, technical skills dropped to 3rd or 4th in importance as other skills such as communication, gained importance as one advanced during a career.

We start this section by looking at the results of Simmons and Williams’ study (1996) on the accounting and related business topics that both public and industrial practitioners considered important and how they thought accountants performed. Simmons and Williams (1996) reported that numerous studies showed students lacked an understanding of new technology, communications skills, business ethics, business globalization and multidisciplinary approaches to business decision-making. They quoted a long list of studies arriving at the same conclusion by authors such as Sloan (1983), Bloom and Debassay (1984), McTague (1984), Andrews and Sigband (1984), Lander and Reinstein (1986), MacNeill (1987), AICPA (1988) and Patten and Williams (1991).

In Simmons and Williams’ (1996) study, they found out the areas in which students were under-prepared, adequately prepared, and over-prepared by using an importance – performance analysis to accounting education technique. This analysis shows the relative importance of each area and how well each area is performed.

In summary, areas that both practitioner types (public and industry) felt inadequate were the following in order of importance:

- Communications skills, both oral and written.
- Management advisory services, the ability to apply accounting software, management fundamentals and an understanding of the business environment.
- The use of accounting software applications, and
- Ability to serve as consultants to their clients.

Remedies suggested were:

- Expand communications preparation to areas in addition to writing and speaking, such as electronic, non-verbal communications, etc.
- Encourage the use of the case approach in all courses relating to the functional areas of business and a capstone course at the end for assimilation. This approach is also endorsed by Scofield (2005) on adapting cases for a team approach: by Boyce et al. (2001) on using case studies to develop students’ deep and elaborative learning skills and generic skills and by Ammons and Mills (2005) on adapting the capstone course concept.
- Develop an understanding of the business environment, with knowledge from all business areas, accounting software applications and communication techniques.
Despite the fact that both types of practitioners felt that communication skills were important and were lacking, Stowers and White (1999) surveyed accountants’ self-assessment of their communication skills and found that communication was not part of formal accounting education. To remedy this, the researchers suggest the incorporation of a required Business Communication course in an accounting degree programme.

Journal of Accountancy (1999) reported that Stunda and Klersey did a national survey of 742 accounting employers and concluded that public accounting firms and employers of all types looked for well-rounded communicators when they went recruiting. It was believed that potential employees who had done community work or work in their own specialty, would possess these skills.

A study sponsored by the Institute of Management Accountants and the Financial Executives Institute to determine the educational needs of entry-level management accountants was conducted by Siegel and Sorensen (1994). According to corporate America, universities were inadequate in preparing students for entry-level work in management accounting. Fifty percent of respondents believed that entry-level management accountants should also take the 150 hours of college education as stipulated by the AICPA for being eligible to write its exams commencing the year 2000. Eighty-five percent of the 50% felt that the additional 30 hours should be earned subsequent to the entry-level accountant starting his or her job. It also appeared from the study that employers were more interested in the specific courses completed than in the number of credit hours earned. However, as time goes by, the aforementioned emphasis on courses taken may not be as crucial for employers making job offers (Siegel and Sorensen 1994). The following paragraph explains this.

Academic performance and degree requirements were not considered as important by 2005. Chia (2005) investigated the association among academic performance and extracurricular activities of graduating accounting students with whether job interviews were available and offers were made, and found that these two factors were not significantly associated. He concluded that soft skills and the ability to adapt to change were more important. Normand and Cummings (2005) examined job listings for accountants and found that those with degree requirements listed decreased from 1995, with greater emphasis on certification requirements and software skills.

Employers’ expectations of accounting graduates must be understood by accounting educators and students, in order that both can work closely to meet the needs of employers. However, discrepancies do exist between the expectations of accounting educators and students, on one hand, and the employers, on the other. In order to narrow such a gap, Cheng (2007) suggested the re-designing of the accounting curriculum in five directions that academics might consider taking: (a) course integration of all introductory, intermediate and advanced accounting, as well as cost and management accounting, and auditing, (b) supplementing many of the generic skills related courses, such as English, communication, e-commerce, (c) division of study groups between those students contemplating pursuing graduate studies versus those seeking employment, (d) emphasizing case studies, and (e) implementation of a flexible school-year system. (a), (b) and (d) are not new to accounting educators as these are repeatedly discussed by the Accounting Education Change Commission (AECC) initiatives and by accounting academics since the formation of AECC.

Several universities in the United States took initiatives in responding to demands placed by public practice and industry for improving accounting education. Five examples in summary form are shown in Table 1 with the details, including sources, given in Appendix 1.
### TABLE 1

<table>
<thead>
<tr>
<th>University</th>
<th>Initiative</th>
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<tbody>
<tr>
<td>Wright State</td>
<td>Application of Principles of “Goal”</td>
</tr>
<tr>
<td>Brigham Young</td>
<td>Redesigning the Junior Year’s Curriculum</td>
</tr>
<tr>
<td>Widener</td>
<td>Shifting from Preparer-Oriented to User-Oriented</td>
</tr>
<tr>
<td>Clemson</td>
<td>Undertaking Both Curriculum and Course Changes</td>
</tr>
<tr>
<td>Illinois at Urbana-Champaign</td>
<td>Using “Educating for Expertise” Approach</td>
</tr>
</tbody>
</table>

#### APPROACH USED FOR THIS STUDY

Cultural differences between countries or even ethnic groups can in many instances create difficulties when using the same survey questions. Hong Kong is primarily populated by the Chinese who are more reserved and less direct than their western counterparts. In extreme cases, “yes” could mean “no” and “no” could mean “maybe”. Hence, under certain circumstances, a different or indirect approach may have to be used for data collection. It is then essential to consult the respondents when designing the data collection system.

The Hong Kong firms’ attitude was governed by the oriental culture; whereby, a direct indication of the accounting graduates’ weaknesses could insinuate that the universities have done a less than satisfactory job in preparing the accounting students for entry-level positions. The big-four firms recruit a significant number of the accounting graduates each year, and they do not wish to provoke the universities, lest these universities may be less facilitative when conducting campus recruitment and career talks. However, the respondents assured the researcher that the identified important skill sets also represent areas of concern or under-performance by accounting graduates, but labeled in an indirect way.

Furthermore, the HKICPA represents the interest of the practitioners and understands the latter’s business operations with a large number of senior management members coming from the public practicing side. Most of the Institute’s various committee members are big-four partners and, to a lesser degree, accounting academics. Hence, inclusion of the HKICPA in this survey supplements the views of the practitioners.

In the case of the United States, data on what employers felt were important and lacking of accounting graduates as well as suggested remedies were obtained through relevant literature review. A tri-partite approach was taken in the case of Hong Kong, surveying major accounting employers represented by the big-four accounting firms, the academic institutions represented by all nine universities in Hong Kong (with the exception of the researcher’s home university), and the profession represented by the Hong Kong Institute of Certified Public Accountants (HKICPA). The nine institutions are the University of Hong Kong (HKU), the Chinese University of Hong Kong (CUHK), Hong Kong University of Science and Technology (HKUST), Hong Kong Polytechnic University (PolyU), City University of Hong Kong (CityU), Hong Kong Baptist University (HKBU), Lingnan University (LN), the Open University of Hong Kong (OUHK) and Chu Hai College of Higher Education (CHC).

A short Likert scale questionnaire was sent to the Heads of the Department (HoD) of Accounting at each institution and the Director of Student Education and Training at the HKICPA,
showing nine areas that accounting employers in the US, as per Simmons and Williams (1996), felt the graduates fell short in: (i) written communication, (ii) tax accounting, (iii) oral communication, (iv) tax research, (v) understanding the business environment, (vi) use of accounting software, (vii) management advisory services, (viii) computer science and (ix) management. These nine areas were specifically identified by the US CPA firms in which entry-level accountants fell short and included those areas that the industry practitioners suggested remedial actions (Simmons and Williams 1996). Each HoD was asked to conduct meetings with their respective departmental colleagues to reach consensus on the rating of each item. The Director at the HKICPA was requested to do the same. Hence, the ratings represented the collective views of each organization rather than one individual. Follow-up interviews by phone or by person were conducted to confirm that consensus has been reached with departmental colleagues. In addition, if they rated the item as 1 strongly disagreeing, 2 disagreeing or 3 neither agreeing nor disagreeing, instead of 4 agreeing or 5 strongly agreeing, with the situation in the US, they were asked to explain the differences in educational environments between the two localities causing this difference. The results of this survey would show the extent to which Hong Kong academics and the profession agree with US practitioners as reported by the academics.

The question of anonymity was brought up during the follow-up interviews. Representatives of the institutions and the HKICPA did not request anonymity as they did not perceive any conflict of interest. The firms did request anonymity as there is business competition among them.

In the case of the big-four accounting firms, an open research question was sent to the Human Resources Partner or Director of each of the firms asking them to name the generic and technical skills that the firm feels are the most important and where accounting graduates are weak. This individual then coordinated the responses from selected operating partners who are familiar with the firm’s mission and business practices and to ensure consensus within each firm. The open research question approach was preferred by the firms as not all recruits have been exposed to all such areas, thus making assessments more difficult. Follow-up interviews were conducted with the firms’ respondents.

Among the practitioners, only the big-4s were surveyed, as the four firms recruited 55.4% (530 / 956) of accounting graduates in Hong Kong in 2006. The 55.4% is calculated using the total local accounting graduates recruited by the four firms as the numerator and the total local accounting major graduates as the denominator for 2006 since the study pertains only to accounting graduates.

**FINDINGS AND ANALYSES**

**Institutions and the Profession**

Tables 2 and 3 clearly show that Hong Kong accounting graduates are perceived to be weak in (a) both written and oral communication skills, (b) understanding the business environment and (c) management advisory services. In the case of (a), all eight respondents (seven institutions and the HKICPA) rated the two items of oral and written communication as either agreed or strongly agreed. The two that rated otherwise were OUHK, the results of which were excluded from this survey as it is a distance-learning institution and did not offer an interview, and HKUST which rated all items as 3. In the case of (c) on management advisory services, only HKUST rated it as 3 and is excluded. In the case of (b) on understanding the business environment, the four institutions that rated the item as either 2 or 3 were OUHK (excluded), HKUST (excluded), HKU and HKBU. The remaining six all agreed or strongly agreed.
TABLE 2
DISTRIBUTION OF RATINGS FROM THE HKICPA

Entry-level accountants fell short of practitioners’ expectations in:

<table>
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<tr>
<th></th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
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<tbody>
<tr>
<td>i. Written Comm.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
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<tr>
<td>ii. Tax Acc.</td>
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<td></td>
<td>X</td>
</tr>
<tr>
<td>iii. Oral Comm.</td>
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<td>X</td>
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<tr>
<td>iv. Tax Res.</td>
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<td></td>
<td>X</td>
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<tr>
<td>v. Business Env.</td>
<td></td>
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<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>vi. Software</td>
<td></td>
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<td>X</td>
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<td>vii. Advisory</td>
<td></td>
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<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>viii. Computer</td>
<td></td>
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<td></td>
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<td>X</td>
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<td>ix. Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>

TABLE 3
DISTRIBUTION OF RATINGS FROM THE INSTITUTIONS

<table>
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<tr>
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<th>3</th>
<th>4</th>
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<th>Ave.</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Written Comm.</td>
<td></td>
<td>2</td>
<td>5</td>
<td></td>
<td></td>
<td>4.71</td>
</tr>
<tr>
<td>ii. Tax Acc.</td>
<td>1</td>
<td>1</td>
<td>4</td>
<td>1</td>
<td></td>
<td>2.71</td>
</tr>
<tr>
<td>iii. Oral Comm.</td>
<td>4</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td>4.43</td>
</tr>
<tr>
<td>iv. Tax Res.</td>
<td>1</td>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td>3.43</td>
</tr>
<tr>
<td>v. Business Env.</td>
<td>1</td>
<td>1</td>
<td>3</td>
<td>2</td>
<td></td>
<td>3.86</td>
</tr>
<tr>
<td>vi. Software</td>
<td>1</td>
<td>1</td>
<td>3</td>
<td>1</td>
<td>1</td>
<td>3.00</td>
</tr>
<tr>
<td>vii. Advisory</td>
<td>5</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td>4.29</td>
</tr>
<tr>
<td>viii. Computer</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>1</td>
<td></td>
<td>3.57</td>
</tr>
<tr>
<td>ix. Management</td>
<td>2</td>
<td>2</td>
<td>3</td>
<td></td>
<td></td>
<td>3.14</td>
</tr>
</tbody>
</table>

Written and oral communication were ranked the highest by practitioners in terms of inadequacies as reported by US accounting academics such as Arquero et al. (2001), Simmons and Williams (1996) and Journal of Accountancy (1999) quoting Stunda and Klersey. Management advisory services and an understanding of the business environment also were ranked as important but lacking.

In addition to recognizing the weaknesses in written communication, oral communication, understanding the business environment and management advisory services that the academics identified, the HKICPA also identified accounting graduates’ weaknesses in tax accounting, tax research, use of accounting software and management. The latter four are also identified as weaknesses by both public and industry practitioners in the US, but not by Hong Kong academics.
Accounting Employers Represented by the Big-four Accounting Firms

The big-four accounting firms were not receptive to filling out a survey questionnaire. Instead, they requested that they respond to an open question on what each firm felt were the most important skills required of entry-level accountants, followed by interviews. In response to the open research question, the four firms provided written answers shown in Appendix 2. Only firms B and D provided categorization of skills.

Communication skills were mentioned as important by firms A, C and D. In fact, this and analytical skills were the only skills identified as important by firm A. Although not specifically mentioned, the skills indicated by firm B under “Personal Skills,” such as build strong and effective teams and empower and inspire junior colleagues, all require effective communication skills.

Firm C saw an understanding of the business environment important as they required recruits to have knowledge of updated development in accounting, business regulatory and technology aspects and not only having textbook knowledge. Firm B also felt that this was important as under the “Leadership Skills” category, strategic and business insight and regulatory knowledge were important to them. Management advisory services, another area of weakness perceived by the respondents, are an important aspect of any accounting firm today. Although not specifically identified by any of the firms, they verbally indicated that possessing the various generic skills identified as important by the firms would equip an individual to be an effective management consultant. In a nutshell, firm A said it well by indicating only communication and analytical skills, as they believed that the possession of these skills could readily lead to the effective nurturing of other generic skills.

From the detailed follow-up interviews, it is apparent that all firms place more emphasis on generic skills as opposed to technical ones. Firms A and C only listed generic skills. “We feel that the technical skills could be picked up on the job in accordance to the way that each firm does its accounting” (representatives of both firms). All firms hire non-accounting graduates. Firm B only indicated that technically, possessing strong accounting knowledge and keeping abreast of accounting standards are important for their graduates. Firm D appears to be emphasizing technical and generic skills equally. “We don’t feel that technical skills are more important than generic skills, but at the entry-level, accountants are not expected to possess the entire slate of generic skills required of a qualified accountant at the CPA stage” (National Learning Partner). This view is also held by the other three firms, but assessing at a different level, as the HKICPA generic competencies are required for CPAs rather than entry-level graduates. On the other hand, unlike firm D, the other three firms did not mention technical skills during interviews of accounting graduates.

To summarize, the common generic skills sought after by different firms are communication (three firms) and regulatory knowledge (two firms). In addition, analytical, problem-solving, negotiation, change management, conflict management, team-building, independent and critical thinking skills are considered important by some firms. Furthermore, firms B and C saw knowledge of the business environment as important.

CONCLUSION

The institutions have identified that accounting graduates fell short of oral and written communication, knowledge of the business environment and management advisory services. In addition to agreeing with this, the HKICPA also felt that tax accounting, tax research, use of accounting software and management of accounting graduates were weak. This list of weaknesses conforms to what the public and industry practitioners identified in the US, with the exception of...
tax accounting and tax research where only the public practitioners identified as weaknesses. See Table 4 on the comparison between the US study and the current one. There is unanimous agreement among all parties on the first three, whereas partial agreement exists for the remaining four. However, as indicated previously in the section on Approach Used to This Study that the HKICPA represents the interest of the public practitioners, the remaining four can also be construed as being agreed as weaknesses by public practitioners in both the US and Hong Kong.

The conclusion drawn thus far is that accounting graduates’ weaknesses are similar between the United States and Hong Kong and that if these weaknesses are overcome through university training, accounting graduates can be made portable between the two localities.

From the previous section on the firms’ responses, one could see that these major employers of accounting graduates saw oral and written communication, understanding the business environment and various forms of management as important for their firms as well as perceived weaknesses of accounting graduates. These are also the areas identified by Hong Kong academics and the HKICPA as being weak among graduates. The first priority then for Hong Kong institutions is to provide remedial training and nurturing in these areas to meet the demands of the majority of accounting employers in Hong Kong. Once this has been satisfied, the next step is for the institutions to assess whether there are weaknesses in the other important skills that the firms required.

To overcome these aforementioned weaknesses, suggested remedies described in the literature review section including the expansion of communication preparation, use of case approach in all courses relating to the functional areas of business and developing an understanding of the business environment with knowledge from all business areas as well as the re-designing of the accounting curriculum with five directions suggested by Cheng (2007), can be considered.

### TABLE 4

Comparison of Accounting Graduates’ Weaknesses Between the United States and Hong Kong

<table>
<thead>
<tr>
<th></th>
<th>US Public and Industry Practitioners (Simmons and Williams 1996)</th>
<th>HK Academics and HKICPA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Written and Oral Communication</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Knowledge of Business Environment</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Management Advisory Services</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Management</td>
<td>Yes</td>
<td>Yes, only HKICPA</td>
</tr>
<tr>
<td>Tax Accounting</td>
<td>Yes, only public practitioners</td>
<td>Yes, only HKICPA</td>
</tr>
<tr>
<td>Tax Research</td>
<td>Yes, only public practitioners</td>
<td>Yes, only HKICPA</td>
</tr>
<tr>
<td>Use of Accounting Software</td>
<td>Yes</td>
<td>Yes, only HKICPA</td>
</tr>
</tbody>
</table>
LIMITATIONS AND FUTURE RESEARCH

This study presents a comparative observation of tri-partite views in Hong Kong versus views of accounting practitioners in the United States as presented by the US academics. The motivation in using the United States as a benchmark for this comparison is because of the prominence of this country in accounting education. It is conceivable that with cultural differences between the two localities, limitations do exist as a result of not being able to use the same survey instrument.

Future related research can be along the lines of using the practitioners’ identified list of important skill sets for accounting graduates and conducting interviews with institutions to see what each institution may do to satisfy the needs of practitioners. Commonalities can then be identified among the approaches suggested for each item and hence, inter-universities’ group effort may be recommended to achieve these goals.

REFERENCES


APPENDIX 1
Universities’ initiatives to meet employers’ demand

Wright State University
Houston and Talbott (1993) reported that accounting educators could achieve the goal of improving their students’ problem-solving skills by using The Goal written by Eliyahu Goldratt and implemented by Wright State. Excerpts are available from students’ papers from the 1992 Institute of Management Accountants’ student case competition to show how The Goal was applied.

Brigham Young University (BYU)
Hardy, Deppe and Smith (1993) reported on BYU’s School of Accounting and Information Systems redesigning the curriculum for the junior year in five areas of competency selected: oral and written communication, group work and people skills, critical thinking and unstructured problems, working under pressure, and learning to learn. The key was to compare topics taught in different functional areas rather than teaching each topic in isolation. Innovative teaching strategies were used with case presentations, written papers and oral presentations and group in-class assignments.

Widener University
Hargadon and Lordi (1996) examined Widener University’s School of Business Administration shifting its introductory courses in financial accounting and managerial accounting from one that was preparer-oriented and procedurally focused to one that was more user-oriented and analysis focused. They anticipated the resulting benefits being: (a) increased interest in the course by the non-accounting majors as they would be more interested in the use rather than the preparation of accounting, (b) less structure and more open-ended analysis, and (c) renewed faculty enthusiasm because of increased variety and understanding of accounting information for decision-making.

Clemson University
Drews-Bryan and Davis (1994) observed that adding specific courses to cover an area at Clemson University’s School of Accountancy would not necessarily bring about the anticipated improvements in the knowledge and skills in that area. Both curriculum and course changes were being undertaken in the areas of computers, communications and interpersonal skills. This change supports the AECC spirit and avoids using the additional 30 hours on specialized accounting courses.

University of Illinois at Urban-Champaign (UIUC)
Stone, Shelley and Pincus (1997) compared the effectiveness of Project Discover (PD) with the traditional accounting undergraduate programme at the University of Illinois at Urban-Champaign (UIUC). PD used an “education for expertise” approach to accounting education emphasizing improving intellectual skills and attitudes. In the research design and the development of measures of knowledge, skills and attitudes, the authors used concepts from Maddala (1983, 1991), Gardner (1983, 1991, 1993), Frensch and Sternberg (1989) and Marchant (1990) for this study. Using field projects, case analysis, group work and presentations, PD graduates achieved significantly higher auditing scores and showed evidence of stronger problem-structuring skills and better attitudes.
APPENDIX 2
Individual responses of big-four firms on skills most important to them

Firm A
Communication and analytical skills.

Firm B
Leadership skills
• Strategic and business insight.
• Regulatory knowledge.
• Change management.
• Clear vision
• Strong moral and ethical conduct.
Personal Skills
• Build strong and effective teams.
• Empower and inspire junior colleagues.
• Inclusive, positive and optimistic attitude.
• Sound professional judgment and professional skepticism.
Technical skills
• Possess strong accounting knowledge.
• Keep abreast of development of accounting standards.

Firm C
• Able to think independently and critically.
• Able to use most effective way to communicate properly.
• Able to be a considerate and mature team player.
• Having knowledge of updated development in accounting, business regulatory and technology aspects and not just having textbook knowledge. Practical knowledge in application is important.

Firm D
Technical:
• Accounting (Financial and Management)
• Auditing
• Taxation
• Corporate finance
Generic:
• Business communication
• English
• Project management
• Problem solving
• Negotiation and conflict management.