

Factors influencing Employability of Accounting Graduates in Oman: A Study of Skills Gaps, Employer Expectations, and Market Readiness

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ABSTRACT

This study explores factors influencing employability of accounting graduate in Oman focusing on the impact of employers' expectations, market readiness, social mobility skills, soft skills and technical skills. Using a structural questionnaire of 5-likert scale, the study collected data from 490 Accounting Graduate across Oman. The research data was analyze using SEM-PLS and the empirical findings confirms that employer expectation and technical skills show a not significant relationship with the dependent variable i.e. employability of accounting graduate while market readiness, social mobility, and soft skills are found to be significant and positively related to employability of accounting graduate in Oman. This result demonstrates the role of social mobility and soft skills in developing countries like Oman where employment opportunities ties to political connection and nepotism. The study concludes that higher education institutions in Oman should deployed a soft and market focused skills into curriculum and collaborate with industries to reduce the gap between employers' expectations and graduate opportunities.

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Introduction

Recently, English communication and preparedness of Omani's students against future professional endeavor has been a subject of investigation amongst several scholars and researchers, as educational institutions emphasize the need for ensuring that only pre-qualified graduates, who meet the employability criteria are able to progress into the labor market (Riyami, 2021). This emphasis by prospective employers indicates the need for graduates to possess requisite formal and informal knowledge. These knowledge and skills set commonly referred to as graduates' attributes and requisites are critical to ensuring that graduates are qualified to transition effectively into workforce without compromising the quality of the office (Halibas et al., 2020). Given the multicultural economic landscape in Oman and dominance of western multinational corporations especially in the oil and gas sector of the economy, it becomes imperative that job seekers are proficient in English language to aid effective communication with their foreign counterparts and employers in the workplace (Riyami, 2021).

Moreover, the nation's drive toward building robust economy through economic diversification posed the necessity to incorporate entrepreneurship education into the academic syllabus of various institutions of learning by equipping students with requisite skills, innovative ideas, industrial prowess and resilience necessary for self-employment, thus reducing the excessive reliance on traditional employment models and following less innovative business structures (Shah et al., 2020). Hence, entrepreneurship education is pivotal in tackling unemployment challenges and serves as a bedrock to ensuring that economic growth and development exist,

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in alignment with Oman's history of family businesses where skills are passed down through generations (Ghafri & Malik, 2021; Shah et al., 2020; Shukaili et al., 2021).

The contribution of the Omani's government is significant to ensure that through initiative and entrepreneurship, the country achieves infrastructural development and improved per capita income of citizens. This is reflected in diversified and robust economic structure, thus creating employment opportunities, fostering innovation, and contributing positively to the Gross Domestic Product (Shukaili et al., 2021).

Consequently, higher education institutions in Oman are required to incorporate entrepreneurship as one of the cores in their academic curricula. This regulation from the educational authorities and policy formulators has resulted in several initiatives including research, teacher training, deliberate curriculum development, development of pilot projects, and collaborations with international organizations, to ensure that the entrepreneurial and innovative environment is promoted across the country (Shukaili et al., 2021). The impact of National GDP and its' potential of reducing unemployment rates significantly, alongside the drive to further diversify the economy and grow the GDP have further driven the need for entrepreneurship pursuits across the country (Ghafri & Malik, 2021). Hence, the reconceptualization of the curriculum and teaching methods in a bid to prepare students for the big picture outside the campus and the real world around them is critical in building a 21st century compliant academic and business environment. This approach will make students more productive and improve in building an inclusive environment, where everyone – both young and old is able to contribute effectively in building a socially and economically transformed society. The alignment of educational outcomes with twenty-first-century goals necessitates a reconceptualization of curricula and teaching methods to prepare students for the world around them and to engage them as productive elements in society, contributing to social or economic transformation (Nasser, 2019).

Today in Oman, skills gaps, evolving employers' expectations and overall market readiness to absorb the recent university graduates has posed a challenge on the employability of accounting graduates in Oman. Despite that Oman has made significant strides in expanding its higher education landscape and academic outlook, there are ongoing concerns regarding the handshake between the academic curricula of accounting programs across universities and the dynamic skill requirement of Oman's labor market (Mathushan, 2020). To address and Identify these sophisticated, interrelated factors, which are critical to enhancing the career prospects of accounting graduates and supports Oman's broader economic diversification and growth goals, it is imperative to ensure that graduates possess the right mix of technical proficiency, soft skills, emotional intelligence and entrepreneurial mindset that is essential to enable seamless transition from the academic environment to building a robust and sustainable industrial and professional career. Hence, empowering Omani accounting graduates to thrive in the evolving professional landscape becomes the responsibilities of the teaching and non-teaching staff members in the universities as well as the educational policy formulators. However, (Nauman & Ghauri, 2022) in his research opined that the educational system may not effectively equip business school graduates with the relevant skills required for employability. Hence, it becomes imperative for universities to revise their operational modalities and make investments in technology, instruction, career guidance and transformative policy formulation to guarantee proficient graduates prepared to participate in a productive and dynamic labor market (Hamzah, 2020). In addition, entrepreneurial studies has to be implemented to instill an innovative mindset that instills in students the requisite skillsets necessary for effective business management, including those in non-business fields (Mathushan, 2020).

Along this, the current study aims to assess the readiness of accounting graduates for labor market in Oman, considering factors including job availability, industry demand, and the relevance of graduates' skills with market needs, examine the relevance of social mobility skills, soft skills, and technical skills on the employability of accounting graduate in Oman.

Employability of Accounting Graduates

The readiness of recent accounting graduates for the labor market is a multifarious concept marked by a range of factors, including technical skills, soft skills, emotional intelligence, digital literacy, display of basic information regarding industry-specific knowledge, and ability to adapt to evolving technological advancements and global dynamics. Employers seek to engage graduates with the requisite skills necessary for meeting the demands of their job requirements and office ethics (Jackson et al., 2022). Given the global adoption of technology and introduction of blockchain technology amongst other technological innovation in the twenty first century, the accounting profession has begun to evolve rapidly, resulting in automation and digitalization of accounting processes (Frey & Osborne, 2016). Hence, it becomes tedious for ill-equipped accounting graduates to find quality job after possessing quality academic credentials from the university, as employers may consider the bar for certifications and approvals from the university to be of less relevance as it relates to meeting up with job requirements and office ethics (Abdullah et al., 2023). Consequently, emphasis is placed on the importance of continuous professional development and the acquisition of new digital skills as a necessity for employees to remain relevant in the evolving and complex job market. Thus, higher education institutions are critical in ensuring that accounting graduates are well equipped and prepared with the necessary skillsets required for meeting the workforce's requirements (Aulia, 2020 and Çera et. Al, 2020). However, to ensure that the graduates are job ready, it is necessary for curriculum and policy formulators to reform the academic curriculum in a bid to integrate industry-relevant technical knowledge with other soft and digital skills necessary to improve graduate employability and make them job ready (Ahmad et al., 2023). Though, higher education institutes attempt to adapt their curricula to cope with national employability strategies, there exist some significant variations between what employers want and the attributes possessed by new graduates (Osmani et al., 2019), which can be traced to the disparity between what was learnt in the traditional universities and the necessary job requirements.

Skills Gaps in Accounting Education

The dynamic technological advancement and the increasingly complex business environment have created significant skills gaps in accounting education (Aldredge et al., 2020). Graduates who are not adequately equipped with the necessary skills risk underemployment in the corporate world (Fischer & Friedman, 2015). Accounting profession is globally perceived as structured and governed by conformity with relevant regulatory and conceptual frameworks, requiring technical skills in working with numbers, paying adept attention to details and involving a certain degree of novelty (Gîrbină et al., 2013). As artificial intelligence becomes more pronounced and further integrated into accounting practices, there is an increasing demand for personnel with skills in data analytics and management, accounting software usage, and broad knowledge of information technology including blockchain (Luo et al., 2018). To close the digital skills gap in the accounting profession, there is need to incorporate artificial intelligence, machine learning, cloud computing, extensible business reporting, big data, and similar technologies into the accounting graduates' curriculum across all institutions in Oman (Mahambo & Isago, 2020).

Electronic -Accounting functions require skills in Robotic Process Automation (RPA), Big Data Analysis, AI application, Cloud-Based Software, Block-Chain Technology/Crypto trading accounting, and Digital Communication, and these skills enable accountants to improve efficiency and value addition in the evolving world (Nwakeze & Onwuliri, 2023). Therefore, it is important to innovate the accounting professional training model considering the impact of artificial intelligence on the accounting work (Cao, 2021). The curriculum must include topics referring to big data analytics and artificial intelligence (Tiron-Tudor et al., 2022). There is a growing emphasis on soft skills such as communication, teamwork, problem-solving,

emotional intelligence as essential competencies for accounting professionals (Greenman et al., 2024). This is because they enable accountants to improve efficiency and value addition to the workplace in today's world (Friday & Imhanzenobe, 2020).

Employers' Expectations

Employers have set some specific expectations for accounting graduates across the globe, particularly in Oman. Their basic requirements include technical proficiency, analytical skills, professional ethics, tech-savvy & digital literacy and emotional intelligence. To meet employers' expectations, graduates should be prepared from their tertiary institutions on how to be able to use specialized accounting software and have a comprehensive understanding of the financial accounting, commercial services and real sector (Thottoli, 2020), (Akhter & Sultana, 2018). In addition, graduates are expected to be very proficient in ICT (Mahambo & Isago, 2020). Graduates must possess effective communication skills and business presentation acumen to articulate financial information and provide necessary insights in plain words and manner that would be useful to diverse stakeholders. Critical thinking and problem-solving skills are paramount to analyzing complex business problems and developing effective solutions that would assist businesses to achieve goal congruence and reduce suboptimality (Akhter & Sultana, 2018). Professional certifications such as Certified Public Accountant or Certified Management Accountant are highly valued by employers as they demonstrate a commitment to professional development and expertise in specific areas of accounting and a display of robust knowledge about the profession (Januszewski & Grzeszczak, 2021).

The increasing demand for accounting professionals to possess technical expertise and diverse soft skills, such as communication, teamwork, and problem-solving abilities, reflects the importance of holistic development in accounting education (Hou et al., 2022). Thus, it is imperative for higher education institutions to adapt an updated curricula, which incorporate opportunities for students to develop these essential skills through case studies, group projects, and experiential learning activities through collaboration with their foreign counterparts (Mahambo & Isago, 2020). Moreover, fostering a culture of lifelong learning and professional development through incorporating mandatory professional education is crucial for accounting graduates to remain competitive in the job market (Shaleh, 2024).

Market Readiness

Recent and prospective accounting graduates need to be ready to adapt to new disclosure regulations and ways of presenting information in compliance with the International Financial Reporting Standards (IFRSs) and US Generally Accepted Accounting Principles (US-GAAP), as well as understand how financial and non-financial reporting are connected (Islam, 2017). Thus, there is need for young accountants to display a thorough information of sustainability reporting and other quantitative factors and how they ultimately affect business environments. Hence, graduates must possess strong analytical and critical thinking abilities to evaluate financial data, identify business trends, identify systemic problems and provide valuable insights and advisory services to decision-makers (Güney, 2014). Accounting graduates must display a strong professional ethics including confidentiality and objectivity, when confronted with ethical dilemma and strong commitment to maintaining the integrity of financial information. Furthermore, the accounting profession is undergoing significant transformation due to automation and artificial intelligence, so accounting graduates must be well equipped with the skills to work with the technology and adapt to its evolving roles and responsibilities (Tsiligiris & Bowyer, 2021).

University lecturers, researchers and educators must learn to improve their content and relevance in a bid to ensure that the knowledge passed on to the students are relevant in ensuring that businesses do not collapse and that students provided with the certificates have passed the updated requirements (Andre & Smith, 2014). To achieve optimal relevance, accounting internships must be incorporated into the core requirements for undergraduates to improve

accounting students' readiness for the workforce and their chances of landing a job in the field (Min-En et al., 2024). They also help accounting students gain confidence, which is essential for progressing in their careers (Min-En et al., 2024). Accounting graduates should display absolute dedication to continuous learning and professional development in order to adjust to the dynamic demands of the profession and maintain their competitiveness in the workplace.

Therefore, accounting program administrators should be aware of businesses' characteristics because of their role within the university and within the academic ecosystem in building and shaping the future of the accounting profession (Anggraeni, 2020). (Saidin et al., 2024) posited that internships provide valuable experiential learning opportunities that bridge the gap between academic theories and practical applications, enabling students to gain firsthand experience and insight into their chosen careers. Therefore, accounting graduates must stay updated on new regulatory and conceptual disclosure requirements and methods of presenting financial data, as well as comprehend the relationship between financial and non-financial reporting and they can be integrated to provide valuable business insights to all relevant stakeholders who may be affected by the business' operations (Coville, 2023).

Methodology

The target population of the study are accounting graduates and job seekers from higher education institutions in Oman. The researcher will consult with employers in various industries and faculty members in accounting departments at higher education institutions across Oman. Given the absence of comprehensive national databases of accounting graduates and employers in Oman, a multi-pronged approach will be adopted to identify and recruit participants for the study. This research shall determine the sample size for each group of participants (accounting graduates, employers, and faculty members) using power analysis techniques. This will ensure sufficient statistical power to detect meaningful causal relationships and differences between the variables. This research shall target for the quantitative survey, a sample size of at least 500 accounting graduates across Oman. The sample sizes were selected carefully to represent the diversified viewpoints and experiences of each sample group, so that the study's findings would be both trustworthy and form a basis for generalization across the country.

In term of measurements, employability of accounting graduate was adopted from Hossain et al. (2020) which consisted of four items. The sampled items include "Hopeful of getting employment within six months of my graduation" and "It may take more than a year to get employment". Additionally, to measure skills, which consisted of three items: Technical skills. The sampled items include "Subject-specific knowledge" and "Ability to finish the job with accuracy and within time frame". Three items Soft skills (both oral and written Communication skills). The sampled items include "Interpersonal and negotiation skills" and "Problem solving with great leadership skills". Four items social mobility skills. The sampled items include "Family background is crucial for employment" and "University/institutional reputation helps employment" following Hossain et al. (2020). To measure market readiness, this research shall employ a combination of indicators, including the average job seeking period for accounting graduates before becoming gainfully employed after graduation, the types and nature of jobs they obtain, and their total initial remuneration including other incentives. Data on these indicators shall be collected through surveys targeted at accounting graduates and employers. This research shall conduct through analysis of publicly available data on employment trends in Oman. The purpose of collecting this data on market readiness is to evaluate the impacts of skill gaps and expectations of employers on job results of accounting graduates. This scale was adopted from Prikshat et al. (2019), which consisted of 10 items: "Ability to cope up with work pressure" and "Understating of the industry (in which graduates intend to work)". Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree) was used to measure the items.

The research data was administering online surveys to accounting graduates, collecting data on their perceptions of the various including skills gaps, employer expectations, and market readiness. The data was analyzed using Smart PLS to estimate descriptive statistics tools including means, standard deviations, frequencies, and percentages was adopted to summarize the varying attributes of the sample and the distribution of responses to the survey questions. Inferential statistics technique including t-tests, correlation analysis, and regression analysis will be used to test the research hypotheses and examine the relationships that exist between research variables.

Data Analysis and Interpretation

Preliminary analyses were performed for this study to confirm that the acquired data was clean. The collected data were checked for the Normality Test, multicollinearity, and Heteroskedasticity Test. Highly correlated independent variables in a study indicate the presence of multicollinearity, which can lead to misleading results (Garcia et al., 2025). As a result, the Variance Inflation Factor (VIF) was used in this study to test for multicollinearity.

The collinearity diagnostics for the latent constructs can be found in Table 4.1. All VIF values are below the critical limit of 3.3, indicating that no multicollinearity exists for these constructs (Hair et al., 2019). Moreover, all of the tolerance values were above 0.2 indicating no major instances of collinearity and, in addition to redundancy, the renown adds unique attributes to this model (Diamantopoulos & Sigauw, 2006). For regression-based or structural equation modeling studies, this means the predictors — Employer Expectations, Market Readiness, Soft Skills, Social Mobility Skills, Technical Skills — can be applied confidently without jeopardizing the validity of the outcomes.

Table 1 Tolerance Value and VIF of Latent Constructs

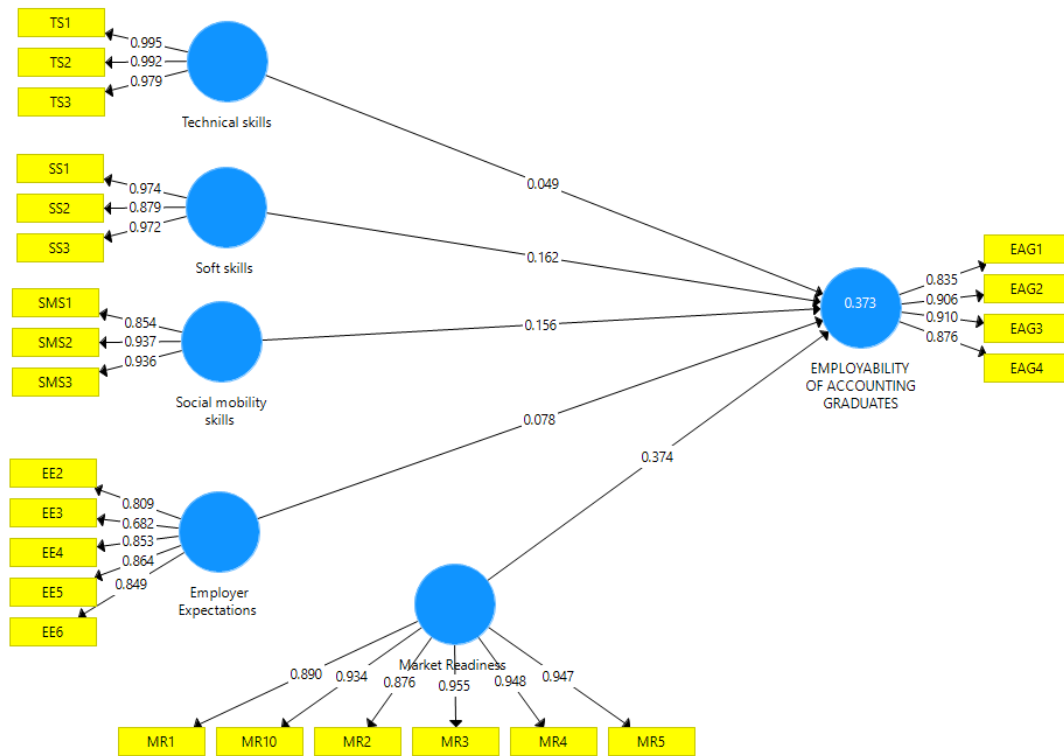
Constructs	Collinearity Statistics	
	Tolerance	VIF
Employer Expectations	0.414	2.413
Market Readiness	0.611	1.637
Soft skills	0.769	1.300
Social mobility skills	0.509	1.966
Technical skills	0.877	1.140

Source: Data output PLS-SEM 4, 2025

Convergent Validity

Examining the composite reliability, loadings, and average variance extracted (AVE) allowed for the determination of convergent validity (Hair et al., 2019). Each construct achieves loadings above 0.7, as shown in Figure 1, and, as recommended by Hair et al. (2019), the composite reliability (CR) of all the constructions is greater than 0.7 and AVE is above 0.5. Therefore, convergent validity is achieved in this study.

Figure 1. Measurement Model



Source : Data output PLS-SEM 4, 2025

Structural Model Assessment

The findings in Table 2 and Figure 1 provide valuable understanding for the employability of accounting graduates in Oman, particularly with respect to skills gaps in the context of employability, employer expectations, and market readiness. Looking first at market readiness, the findings indicate that employability is strongly positively and significantly related to market readiness (with a beta of 0.374 and a significance value of 0.000). This suggests that accounting graduates who are market-ready have a better likelihood of being employed.

Second, social mobility skills and soft skills were also positively linked to employability with statistically significant beta values of 0.156 and 0.162, respectively, and statistically significant p-values of 0.001 and 0.000, respectively. This suggests that interpersonal skills, adaptability, and effective communication are all crucial for success in accounting roles in Oman. It should be noted that the findings related to social mobility skills have been confirmed by the wider literature as relevant in many occupations, particularly where professional success relies on "soft" skills when interacting with clients and teams in typical accounting practices.

Conversely, employability expectations and technical skills explained slightly less of the employability score with lessened betas (0.078 and 0.049) and p-values (0.158 and 0.147) which would imply independent predictions of employability outcomes may not be as relevant. While there were statistically significant results to establish employer expectations as attributes of desire around the relevant technical competences affecting employability outcomes as well as behavioural traits and attributes, the fact of employer expectations were drawn merely based on statistical correlations alone suggest that these expressions do not be entirely or solely independent of some of all attributes in a positive direction towards better employability outcomes.

Table 2 Results of The Structural Model

Relationship	Beta	T-Value	P-Value	Decision
Employer Expectations -> Employability of Accounting Graduates	0.078	1.413	0.158	Not Support
Market Readiness -> Employability of Accounting Graduates	0.374	7.653	0.000	Support
Social Mobility Skills -> Employability Of Accounting Graduates	0.156	3.493	0.001	Support
Soft Skills -> Employability of Accounting Graduates	0.162	3.615	0.000	Support
Technical Skills -> Employability of Accounting Graduates	0.049	1.452	0.147	Not Support

Source: Data output PLS-SEM 4, 2025

Table 3 presents that the Employability of Accounting Graduates has a R Square value of 0.373, with 37.3% of the variation in employability explained by the independent variables in the model (Employer Expectations, Market Ready, Social Mobility Skills, Soft Skills, and, Technical skills). In addition, the Adjusted R Square value of 0.367, which will account for the number of predictors and provide a more accurate estimate of the population's explanatory capacity of the model. The R Square and Adjusted R Square values suggest that the level of predictive accuracy can be inferred to be moderate, as the model illustrates a reasonable proportion of employability meaning that there could be other significant variables that were not measured.

Table 3 R Square

	R Square	R Square Adjusted
Employability Of Accounting Graduates	0.373	0.367

Source: Data output PLS-SEM 4, 2025

Discussion of the Findings and Conclusions

This study examines the factors affecting the employment of accounting graduates. In an attempt to close the knowledge gap between employability and the required business graduate skills, it specifically examines the significance of social mobility skills in addition to technical and soft skills. The results of the empirical investigation have confirmed each of the hypotheses. This implies that accounting graduates need to possess strong communication, leadership, and teamwork skills, in addition to a thorough understanding of the technical aspects of their major topics, in order to thrive in the workplace. Several earlier studies show that technical abilities constitute the foundation of business students' careers (Oosthuizen et al., 2021).

Nonetheless, employers are paying more attention to soft skills these days (Wilton, 2011). The current study's findings support the notion that both technical and soft skills are critical to the employability of business graduates. Furthermore, especially in developing nations, sociocultural factors such as social standing, political connections, and nepotism are crucial. These elements, however, do not diminish the significance of both soft and technical skills. Graduate employment success is also closely correlated with a university's reputation (Rkein et al., 2024). The primary factors that many employers seek in accounting graduates are discipline-focused knowledge, expertise, and problem-solving skills. Employers are very supportive of technical knowledge in accounting education, and the ability to comprehend and interpret business operations is specifically a requirement for accounting graduates. (Rkein et

al., 2024). However, the requirement for technological abilities does not eliminate the rising need for soft skills and talents that address other sociocultural aspects.

The findings generally support the conceptual models that formed the basis of the study's hypotheses. First, it was shown that technical abilities had no favorable and substantial correlation with business graduates' employability. Previous academic research in this area also corroborated similar conclusions. Second, there is evidence of a strong and positive correlation between employability and soft skills. Recent research suggests that, to secure employment, accounting graduates require more than just technical skills (Gammie et al., 2010).

Employers are therefore valuing a wider range of capabilities, such as problem-solving, communication, leadership, and interpersonal skills. Ultimately, the study's empirical findings suggest that social mobility skills are crucial in this context. This study also examines the relationship between employability and soft skills, as well as their interaction with social mobility skills.

The recent emphasis on graduate attributes, particularly in Oman, has been influenced by three main factors: first, the increased pressure on educational institutions to produce graduates with employability skills; second, the rise in the number of graduates and competition between students and institutions for their employment; and third, the recent push by the Oman Academic Accreditation Authority (OAAA), which is in charge of regulating the quality of higher education in Oman (<http://www.oaaa.gov.om/>). Due to the large number of graduates, Oman is currently focusing on obtaining high-quality accreditation and recognition. The findings demonstrate that employers' selection criteria and HEIs' training programs place greater value on generic abilities.

The results demonstrate the dominance of personality and human capital theories, which are followed somewhat by the credentialist theory. Employers favor graduates who have some experience and/or recommendations from others. There did not seem to be any support for skills that followed other ideas, including competence-based and multidimensional operationalization (Heijden et. Al., 2006), efficacy beliefs, or metacognition (Knight & Yorke, 2003). Similar to earlier researches, we found that graduates seldom admit they possess the necessary abilities for the position. Employers are reluctant to recruit fresh graduates and are less likely to believe that their GPA accurately reflects their level of expertise, which is the primary reason for this.

In this world of rapid change, “employability involves far more than possession of the generic skills listed by graduate employers as attractive” as “the generic skill development is an inadequate answer to the question of graduate outcomes in the immediate term and on a sustained basis” (Al Hinai et al., 2020). According to Al Hinai et al., (2020), "Graduate employability programs emphasizing individual skills and knowledge need to be complemented by targeted geographical and industry development" (Al Hinai et al., 2020), even though his observations are based in the developed world, specifically in the UK, Australia, and Canada.

The need for highly skilled local workers with pertinent, even generic, employability skills is replacing the requirement for foreign workers, which historically dominated Oman's labor market and resulted in a large gap between the public and private sectors. As Oman's businesses become more diverse and industrialized beyond the oil sector, employers' expectations will also climb, raising the bar for employable skills. Similar issues have been brought up by the EY (Belwal et al., 2017) research, which emphasizes the talent gap throughout the GCC. Omani nationals are still mostly hired by employers due to their local expertise, contacts, and networking, which presents a negative image of the GCC overall. Most firms claim that

curriculum do not meet the needs of the private sector and that pupils do not have sufficient access to information about careers and employment (Belwal et al., 2017).

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