

THE EFFECT OF PREDOMINANT THINKING STYLES ON SOFT SKILLS AMONG MALAYSIAN ACCOUNTING STUDENTS

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Abstract: *This study aims to determine the effect of predominant thinking styles on soft skills among Malaysian accounting student. The thinking styles consist of legislative, executive, judicial, internal and external while soft skills comprise of communication skills and critical thinking and problem-solving skills. The sample for this study is 306 undergraduate accounting students who will be selected randomly from University Malaya, Universiti Putra Malaysia and Universiti Tunku Abdul Rahman. The instruments that will be used in this study are Sternberg Thinking Styles Inventory to measure students' predominant thinking styles and Malaysian Soft Skills Scale (My3S) instrument were used to assess the graduates' soft skill attainment level. The data will be analyzed using SPSS software. An analysis of Pearson's Correlation (PC) and Multiple Linear Regressions will be performed to achieve the objectives of this study. It is expected that this study will contribute to educational development by providing an understanding of predominant thinking styles. This study also beneficial for future student employability as soft skills is an important niche in employment requirement.*

Keyword: *Thinking Styles, Soft Skill, Communication Skill and Critical Thinking and Problem-Solving Skill*

Background of the Study

The Malaysian experienced a quick economic development, between the years 1991 to 1997. The steady 8.5% development in Gross Domestic Product (GDP) not only helped the nation to sustain a low rate of inflation, but also to steadily bring down its unemployment rate. The manufacturing industry for the duration of this period emerged as the major contribution towards low unemployment rates and job creation. While, financial crisis in year 1997, the economic structure changed from the manufacturing sectors industry to the service sectors industry. Service industry development was largely influenced by Multinational Companies (MNCs) proliferation. However, for the past three decades during these periods, the Malaysian economy has grown annually at a rate of 6.6%, but the unemployment rates have risen from 2.6% in year 1996 to 3.6% in year 2003 (Nazaria Baharudin, 2003). Analyst, Wong (2010) found that among 80,000 to 100,000 jobless students in Malaysia were found in year 2009.

Accounting graduates from university are no longer a passport guarantee one's employment and a successful career. In the year 2015, a report from the Ministry of Education (MOE) confirmed that in six months of graduation, only 273,373 graduates of the 53% were employed. Another 18% decided on to continue their studies, whereas 24% were on unemployment. The mismatch between skill sets required by the employers and the training provided at universities were the reasons cited for the lack of employability of local graduates (The Star Online, 2017). Considering a report from Jobstreet.com (2009), among other causes why many companies unwilling to employ fresh graduate because they were unable to speak well in English (55.8%), attitude, negative character and personality (37.4%), over salary or benefit demand (33%), mismatch of skill (30.2%), weak problem-solving skills (25.9%), and inadequate in-depth knowledge (23.8%). The Ministry of Higher Education (MOHE) (2012) found one of the main grouses of the industry is the lack of soft skills among the graduates of today, in particular, communication skills, especially in terms of proficiency in the English language, problem-solving skills, interpersonal skills including the ability to lead and work in teams, as well as critical and creative thinking skills.

This research attempts to examine whether student's thinking styles will influence students' soft skills. Soft skill plays a very important role in students' life and it improved through different thinking styles adopted by the students. Before teaching a subject, it's educator's responsibility to identify students' favourite styles. The student will utilize different learning style to receive the information and make use of different thinking styles to process the information that received. Every student has their own styles. If the students try to understand and properly handling these styles, it will develop their creativity and their skill to problem-solve.

Problem Statement

It has been found that Indonesian students had higher mean scores for all aspects of soft skills like group work, information technology management, thinking, communication, and leadership except for interpersonal skills compared to the Malaysian students. The system of Indonesia education does not use national test and certificate of high school for the university admission, but uses other tests for students' admission to higher education institutions (OECD/Asian Development Bank, 2015). As a result, educators in Indonesia have more space to inculcate soft skills at the school level. In Malaysia, education systems are exam oriented and use the high school certificate, namely Malaysia Examination Certificate (SPM) for students' admission to higher education institutions. An exam-oriented system confines the

opportunities to build up and raise soft skills at school level (Kim, 2017). Thus, the examinations and education system in Indonesia endow for space for the educators and students to develop their soft skills compared to Malaysian education system (Kiagus Muhammad Sobri, Farida Hanum, Hutkemri Zulnaidi, Abdul Razaq Ahmad & Alfitri, 2017).

There have two major weaknesses had been identified among graduates in Malaysia through the Malaysian Soft Skills Scale (My3S) program; i.e., poor communication skills and poor command in English (Shaharuddin, Noriah, Khaidzir, & Jumali, 2010). It makes a conflict among university's output and employers' expectations (Lim, Mansor Fadzil, Latifah Abdol Latif, Norlia, & Norziati Mansor, 2011). Scholars, such as Soo (2007) agreed that, this situation is due to a low adeptness of soft skills (or some other places, such as Australia prefer to use generic skills, or in France selected to use transferable skills), especially in group work condition and communication skills.

Research Objectives

1. To determine the relationship between thinking styles and communication skill among accounting students in selected universities.
2. To determine the relationship between thinking styles and critical thinking and problem-solving skill among accounting students in selected universities.
3. To determine the influence of thinking styles on communication skill among accounting students in selected universities.
4. To determine the influence of thinking styles on critical thinking and problem-solving skill among accounting students in selected universities.

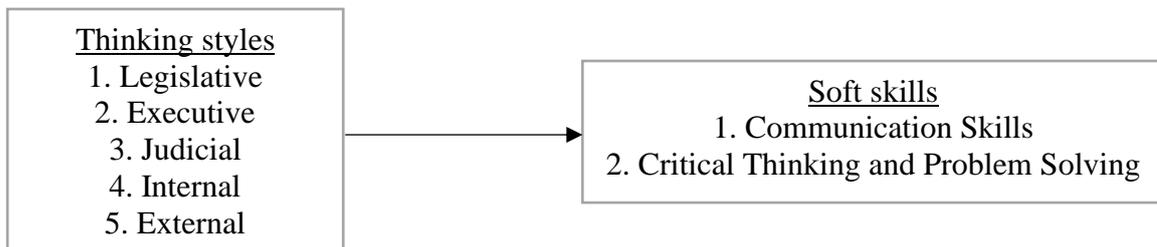
Research Questions

1. Is there a relationship between thinking styles and communication skill among accounting students in selected universities?
2. Is there a relationship between thinking styles and critical thinking and problem-solving skill among accounting students in selected universities?
3. Would students' thinking styles influence student's communication skill among accounting students in selected universities?
4. Would students' thinking styles influence student's critical thinking and problem-solving skill among accounting students in selected universities?

Research Hypothesis

1. There is no significant relationship between thinking styles and communication skill.
2. There is no significant relationship between thinking styles and critical thinking and problem-solving skill.
3. There is no significant influence on students' communication skill based on their thinking styles.
4. There is no significant influence on students' critical thinking and problem-solving skill based on their thinking styles.

Conceptual Framework of Research



Source: Sternberg thinking styles inventory (1997) and Malaysian soft skills scale (My3S) instrument (n.d.)

Literature Review

Soft Skills

Soft skills refer to both character traits and interpersonal skills that will influence how well a person can work or interact with others. The term soft skills cover a wide range of skills as diverse as teamwork, time management, empathy and delegation. The importance of soft skills development is increasing with every day. Soft skills are personal traits, suggesting how cordially and effectively you interact with others (Swati, 2018). Soft skills apply to the “cluster of qualities, habits, personality traits, attitudes and social graces which everyone tends to possess in various degrees, and are needed for daily existence as well as for work” (Maniscalco, 2010). Klaus (2008) determined soft skills are intangible skills that utilize at both life and work and learn by personal development trainings. Macolm Gladwell (2011) mentioned that people with good soft skills are taking up work, solving their life problems as opposed to people with less soft skills.

Soft skills do not interpret technical skills, but it is a blend of character trait, interpersonal and social intelligence skills. Soft skills are intangible, hard to quantify and non-technical skills and help identify one’s power in leadership, negotiating power, and facilitating (Robles, 2012). Deepa and Seth (2013) explained in describing soft skills that these skills apply to personality traits, attributes; perform unique quality and dedicated high commitment rates on the job, making the applicant known among the employees. Soft skills often refer to qualities that can possess soft skills, like leadership skills, communication skills, team skills, problem solving skills and customer service skills.

Sternberg’s Theory of Mental Self-Government

The theory of mental self-government attempts by Sternberg (1988, 1997) tries to combine various approaches to styles. The theory's basic assumption is that people, like societies, govern themselves and their mental processes, and set up for this governance systems and organizations. In the theory of mental self-government, Sternberg provides categories and characterizations of how people direct, organize, and manage their own thinking activities. There are 13 thinking styles, according to Sternberg (1988, 1997), which can be classified into five dimensions: (a) functions (comprising legislative, executive, and judicial styles), (b) forms (comprising hierarchical, monarchic, oligarchic, and anarchic styles), (c) levels (include global and local styles), (d) scopes (comprising internal and external styles), and (e) learnings (comprising liberal and conservative styles). The following sections describe briefly these 13 thinking styles.

Sternberg Thinking Styles Inventory (STSI)

The Thinking Style Inventory (TSI) was created by Sternberg and Wagner (1992) to assess the 13 thinking styles as described in the Theory of Mental Self-Government. In the American culture, the first version of the Thinking Styles Inventory (TSI) was developed and adapted for use in various Asian, European and African cultures by researchers (Zhang & Sternberg, 2006). According to Google Scholar, the Thinking Styles Inventory (TSI) manual has cumulated over 140 citations over the period (Google Scholar).

With respect to the Thinking Styles Inventory (TSI) scales of internal reliability (Cronbach's alpha), previous research studies recorded values ranging from 0.50 to 0.75, suggesting poor to acceptable levels of internal consistency (Zhang & Sternberg, 2006). Continually, in the case of local, monarchical and anarchic thinking styles previous results showed internal consistency indices below than 0.50 (Cassidy, 2012).

The Role of Thinking Styles in Improving Students' Soft Skills

Without a doubt, one of the bases and prerequisite of developing critical thinking skills is taking peoples' thinking styles into account. Thinking styles are defined as our preferred ways to use the abilities that we have. We choose a style with which we feel comfortable in managing our activities (Sternberg, 1988, 1997).

It is widely accepted that the investigates the relationship between thinking styles and critical thinking skills can be beneficial for the educators, individual student, society, and curriculum designers (Sternberg & Lubart, 1995; Zhang, 2003). The identifying these relationships will provide useful information to educators and authorities to encourage them to apply effective methods based on individual differences between students, so that they can improve critical thinking in students. A number of research findings have established meaningful relationships between types of thinking and critical thinking skills (Zhang, 2003; Ching & Chaun, 2004).

In research entitled "A study on the relationship of thinking styles of students and their critical thinking skills", Abdi (2012) found that there was a significant relationship between thinking styles and critical thinking skills and the significance level was 0.95. This means that the thinking styles of students have the ability to predict their critical thinking skills of the students. There has also been a positive and meaningful correlation between executive thinking styles and the overall scores of critical thinking skills. There was no significant relationship between executive thinking style, however, with the components of critical thinking skills evaluation and analysis. There were significant correlations between the style of judicial thinking and all aspects of critical thinking skills. The findings also showed that there have significant correlations between the styles of legislative thinking and the total scores of critical thinking skills. There was, however, no significant relationship between the legislative thinking styles and the critical thinking skills evaluation component.

Research Methodology

Target Population

This study will be carried out in government and private universities in Malaysia. The target respondents for the survey are required being 17 years old and above who studying in government and private universities in accounting education. Only top three universities based on the Times Higher Education (THE) Asian University Ranking 2017 will be selected for this

study, because this three-university showing some unique characteristics. University Malaya (UM) is in the highest entrant and followed by University Tunku Abdul Rahman (UTAR) and Universiti Putra Malaysia (UPM). The number of accounting students' enrollment for the year 2017 are UM enrolls 569 students, UTAR from Kampar enrolls 1416 students, UTAR from Sungai Long enrolls 1459 students, and UPM enrolls 408 students.

Sampling Size

In the Hinkin's study (as cited in Duncan, 2016), it is sufficient to recruit a large sample for an item to respondent ratio ranging from 1:4 to 1:10. In our research questionnaires, there are 79 items in our research questionnaires, so the sample size is from 316 to 790 is applicable and acceptable for our research's objective. For this study, chooses 316 as the sampling size. The recommendations of Comrey and Lee (1992) are the most cited guidelines for sample sizes: 100 are considered poor, 200 are fair, 300 are good, 500 are very good and 1000 or more are excellent. Hinkin (1998) suggests that at least 200 observations are needed to obtain sufficient solutions in exploratory factor analysis. Therefore, in this study, 316 samples are considered to be good justification. A correlation study needs a larger sample size as the relationship calculation is less likely to be biased if you have a high rate of participation in a survey randomly selected from a population (Gupta, Dette, & Loh, 2014).

Data Collection Procedures

Once the tools for data collection have been selected and confirmed prior permission from the head of department or dean of the institutions to collect the necessary data is required. Upon gaining approval from each institution, discussed the investigation in dept with the respective institutions' lecturers and students and requested permission to visit and talk about the study, and arranged a visit date and time. For this study, met the respective lecturer and students at institution to inform them of the study, and distribute the packets. There have three ways used to gather data from respondents, one way to hand out a questionnaire to a respective student, the second way to hand out questionnaires to a lecturer and the third way to use Google forms.

Participant packets consisted of the student's demographic information form, Sternberg thinking styles inventory and followed by Malaysian Soft skills Scale (My3S) instrument. The inventories thus collected have been scored as to the specified procedures and the data obtained for analysis and interpretation are recorded. To answer the questions frankly and freely, sincerely and honestly, they made it clear that there are no correct or wrong responses to these questions and their answers would be kept strictly confidential.

Return Rate

The research findings presented here are based on a sample population of 306 administered questionnaires at the three universities in Malaysian was achieved in this study. The targeted sample population of 316 was not achieved due to drop out of the respondents during the data collection process, thus achieving a response rate of 96.84%.

Data analysis

The data obtained during the pilot test will be tested with SPSS for reliability and normality purpose. Pearson's correlation coefficient is a statistical measure that uses to express the strength of a linear relationship between two variables which are X (independent variables) and Y (dependent variable). Multiple linear regression analysis is used to analyze the linear relationship between a dependent variable and two or more independent variables.

The Findings

Relationship between Thinking Styles and Communication Skill

Table 1: Pearson Correlation coefficients for TS and CS

		Thinking Styles	Communication Skill	Fail to reject/ Reject Ho
Thinking Styles	Pearson Correlation	1	.613**	
	Sig. (2-tailed)		.000	Reject
	N	306	306	
Communication Skill	Pearson Correlation	.613**	1	
	Sig. (2-tailed)	.000		
	N	306	306	

** . Correlation is significant at the 0.01 level (2-tailed).

*P < 0.05 significance

The correlation results between the independent variables and a dependent variable are indicated in Table 1. The relationship between these variables is calculated by a Pearson Correlation test. The strength of the correlation could be divided into three, according to Cohen (1988), namely: small if $r = \pm 0.10$ to ± 0.29 ; medium if $r = \pm 0.30$ to ± 0.49 ; large if $r = \pm 0.50$ to ± 1.00 . The positive and negative sign only concerns the direction and not the strength of the relationship. The results indicated that there is a large, positive correlation between independent variables (thinking styles) and dependent variable (communication skill) ($r = 0.613$, $p < 0.05$). These relationships are statistically significant ($p = 0.000$), which is below than 0.05, so, the null hypothesis is not supported. Nevertheless, there is no any multicollinearity problem occurs as the correlations between the variables are below 0.90 (Hair et al., 1998).

Relationship between Thinking Styles and Critical Thinking and Problem-Solving Skill

Table 2: Pearson Correlation coefficients for TS and CTPS

		Thinking Styles	Critical Thinking and Problem-Solving Skill	Fail to reject/ Reject Ho
Thinking Styles	Pearson Correlation	1	.623**	
	Sig. (2-tailed)		.000	Reject
	N	306	306	
Critical Thinking and Problem-Solving Skill	Pearson Correlation	.623**	1	
	Sig. (2-tailed)	.000		
	N	306	306	

** . Correlation is significant at the 0.01 level (2-tailed).

*P < 0.05 significance

The results indicated that there is a large, positive correlation between independent variables (thinking styles) and dependent variable (critical thinking and problem-solving skill) ($r = 0.623$, $p < 0.05$). These relationships are statistically significant ($p = 0.000$), which is below than 0.05, so, the null hypothesis is not supported. Nevertheless, there is no any multicollinearity problem occurs as the correlations between the variables are below 0.90 (Hair et al., 1998).

Students' Communication Skill based on their Thinking Styles

Table 3: Model Summary – Communication Skill

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.627 ^a	.393	.383	.48951

a. Predictors: (Constant), External, Internal, Legislative, Executive, Judicial

Based on the Table 3, R square of the model of 0.393 indicated that 39.3% of the variation in the DVs (communication skill) can be explained by all the five IVs (legislative, executive, judicial, internal and external) in this study. It identified that the changes in the communication skill can be explained by change in five thinking styles or the percentage of variation in the dependent variable (communication skill) that is explained by five independent variables (legislative, executive, judicial, internal and external). Remaining 60.7% of the variation can be explained by variables other than legislative, executive, judicial, internal and external style.

Table 4: ANOVA^a - Communication Skill

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	46.479	5	9.296	38.794	.000^b
	Residual	71.886	300	.240		
	Total	118.365	305			

a. Dependent Variable: Communication Skills

b. Predictors: (Constant), External, Internal, Legislative, Executive, Judicial

Table 4 shows this study employed ANOVA, in trying to establish the significance of the model. F value was 38.794 with the significance p value of 0.000. The result shows the model is statistically significant in predicting how legislative, executive, judicial, internal and external thinking style influence the communication skill.

Table 5: Coefficients^a - Communication Skill

Model		Unstandardized Coefficients		Standardized Coefficients		t	Sig.	Fail to reject/ Reject Ho
		B	Std. Error	Beta				
1	(Constant)	.505	.236			2.136	.034	
	Legislative	.248	.057	.234		4.313	.000	Reject
	Executive	.132	.059	.127		2.229	.027	Reject
	Judicial	.056	.059	.056		.940	.348	Fail to reject
	Internal	.159	.041	.205		3.915	.000	Reject
	External	.267	.053	.289		5.033	.000	Reject

a. Dependent Variable: Communication Skill

*P < 0.05 significance

The multiple regression analysis was conducted to investigate whether students' five thinking style variables (legislative, executive, judicial, internal and external) will influence students' communication skill. As a result, the equation for the model should be written as:

$$\text{Communication Skill} = [\alpha + \beta_1(\text{Legislative}) + \beta_2(\text{Executive}) + \beta_3(\text{Judicial}) + \beta_4(\text{Internal}) + \beta_5(\text{External}) + \epsilon]$$

Becomes:

$$\text{Communication Skill} = [0.505 + 0.248(\text{Legislative}) + 0.132(\text{Executive}) + 0.056(\text{Judicial}) + 0.159(\text{Internal}) + 0.267(\text{External})]$$

The regression equation above has established that taking all factors into account (legislative, executive, judicial, internal and external) constant at zero, communication skill will be 0.505. The findings presented also shows that taking all other independent variables at zero, a unit increase in legislative thinking style would lead to a 0.505 increase in communication skill; a unit increase in executive thinking style would lead to a 0.132 increase in communication skill; a unit increase in judicial thinking style would lead to a 0.056 increase in communication skill; a unit increase in internal thinking style would lead to a 0.159 increase in communication skill; a unit increase in external thinking style would lead to a 0.267 increase in communication skill. It concludes that external thinking style contributes most to communication skill followed by legislative, internal and executive thinking style, while judicial thinking style contributed the least to communication skill. This indicates that students' legislative thinking style ($p=0.000$), executive thinking style ($p=0.027$), internal thinking style ($p=0.000$) and external thinking style ($p=0.000$) significantly influence students' communication skill. Therefore, the null hypothesis rejected. Besides, students' and judicial thinking style ($p=0.348$) insignificantly influences students' communication skill. So, the null hypothesis fails to reject.

Students' Critical Thinking and Problem-Solving Skill based on their Thinking Styles

Table 6: Model Summary – Critical Thinking and Problem-Solving Skill

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.651 ^a	.424	.414	.44512

a. Predictors: (Constant), External, Internal, Legislative, Executive, Judicial

Based on the Table 6, the R square of the model of 0.424 indicated that 42.4% of the variation in the DVs (critical thinking and problem-solving skill) can be explained by all the five IVs (legislative, executive, judicial, internal and external) in this study. It identified that the changes in the critical thinking and problem-solving skill can be explained by change in five thinking styles or the percentage of variation in the dependent variable (critical thinking and problem-solving skill) that is explained by five independent variables (legislative, executive, judicial, internal and external). Besides, the remaining 57.6% of the variation can be explained by variables other than legislative, executive, judicial, internal and external thinking style.

Table 7: ANOVA^a - Critical Thinking and Problem-Solving Skill

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	43.672	5	8.734	44.084	.000^b
	Residual	59.439	300	.198		
	Total	103.111	305			

a. Dependent Variable: Critical Thinking and Problem-Solving Skill

b. Predictors: (Constant), External, Internal, Legislative, Executive, Judicial

Table 7 shows this study employed ANOVA, in trying to establish the significance of the model. F value was 44.084 with the significance p value of 0.000. The result shows the model is statistically significant in predicting how legislative, executive, judicial, internal and external thinking style influence the critical thinking and problem-solving skill.

Table 8: Coefficients^a - Critical Thinking and Problem-Solving Skill

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.	Fail to reject/ Reject Ho
	B	Std. Error	Beta	t		
1 (Constant)	.763	.215		3.551	.000	
Legislative	.218	.052	.221	4.171	.000	Reject
Executive	.050	.054	.051	.927	.355	Fail to reject
Judicial	.012	.054	.013	.227	.821	Fail to reject
Internal	.256	.037	.354	6.934	.000	Reject
External	.274	.048	.317	5.669	.000	Reject

a. Dependent Variable: Critical Thinking and Problem-Solving Skill

*P< 0.05 significance

The multiple regression analysis was conducted to investigate whether students' five thinking style variables (legislative, executive, judicial, internal and external) will influence students' critical thinking and problem-solving skill. As a result, the equation for the model should be written as:

$$\text{CTPS Skill} = [\alpha + \beta_1(\text{Legislative}) + \beta_2(\text{Executive}) + \beta_3(\text{Judicial}) + \beta_4(\text{Internal}) + \beta_5(\text{External}) + \epsilon]$$

Becomes:

$$\text{CTPS Skill} = [0.763 + 0.218(\text{Legislative}) + 0.050(\text{Executive}) + 0.012(\text{Judicial}) + 0.256(\text{Internal}) + 0.274(\text{External})]$$

The regression equation above has established that taking all factors into account (legislative, executive, judicial, internal and external) constant at zero, critical thinking and problem-solving skill will be 0.763. The findings presented also shows that taking all other independent variables at zero, a unit increase in legislative thinking style would lead to a 0.218 increase in critical thinking and problem-solving skill; a unit increase in executive thinking style would lead to a 0.050 increase in critical thinking and problem-solving skill; a unit increase in judicial thinking style would lead to a 0.012 increase in critical thinking and problem-solving skill; a unit increase in internal thinking style would lead to a 0.256 increase in critical thinking and problem-solving skill; a unit increase in external thinking style would lead to a 0.274 increase in critical thinking and problem-solving skill. It concludes that external thinking style contributes most to critical thinking and problem-solving skill followed by internal, legislative and executive thinking style, while judicial thinking style contributed the least to critical thinking and problem-solving skill. This indicates that students' legislative thinking style (p=0.000), internal thinking style (p=0.000) and external thinking style (p=0.000) significantly influence students' critical thinking and problem-solving skill. Therefore, the null hypothesis rejected. Besides, students' executive thinking style (p=0.355) and judicial thinking style (p=0.821) insignificantly influences students' critical thinking and problem-solving skill. So, the null hypothesis fails to reject.

Conclusion

This research found soft skills are the element that the government and private accounting students should have to be successful in their careers and to increase their job marketability. Soft skills are important for accounting students as they enter the world of work; therefore, accounting students should try to work on the skills they need when they are studying at a university. Various forms can be worked on the soft skills, either directly or indirectly. Therefore, accounting students should get any chance to develop their soft skills during the university studies. In an attempt to develop the soft skills of Malaysian universities to coordinate them for the globalized job market, there should be a joint effort among accounting students, faculties, universities and lecturers. In addition, various measures put forward can indirectly help accounting students develop their soft skills and result in graduates excelling in all necessary aspects. In addition, accounting students need to be aware of the importance of building up their soft skills so that they can succeed without limits in the world.

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