# Emerging Technology Skills and Employability Among Malaysian Accountants with the Moderating Role of Organisational Support: Towards Research Agenda

**Tan Ling Lie[1], Maisarah Mohamed Saat[2], Nor Amira Syairah Binti Zulkarnaini[1]**

**[1]Faculty of Management, University Technology Malaysia, Skudai, Johor, Malaysia,**

**[2]Faculty of Social Sciences and Humanities, University Technology Malaysia, Johor, Malaysia**

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## ABSTRACT

In the fast-changing digital era, emerging technologies such as artificial intelligence (AI), blockchain, and data analytics have significantly changed the accounting profession. These changes have contributed to the concept of employability and reshaped the expectations of accountants' roles. The advancements in these emerging technologies will replace routine tasks and, at the same time, create new ones. Therefore, it is essential for accountants to improve their skills to secure their current positions and, hence, enhance their employability. This article explores the effects of emerging technology skills to Malaysian accountants' employability within the organisations, with a focus on the moderating role of organisational support.

**Keywords:** Employability, emerging technology skills, organisational support, accounting profession

## INTRODUCTION

Employability refers to the ability to match individual skills with the employers' requirements for potential hiring decisions (Ghani et al., 2024). The accountants' employability is significantly affected by the rapid advancements in technologies. Although automation has sparked considerable debate over the potential obsolescence of the accounting profession, the demand for accountants remains strong, given their vital role in delivering strategic financial insights and managing complex analytical tasks (Derks, 2024). Indeed, the roles and skills expectations of accountants have changed due to the integration emerging technologies like AI, blockchain, and data analytics into business processes (Coman et al., 2022; Zhang et al., 2020). Consequently, they must now be capable to know and work with these emerging technologies to meet the employers' and jobs' requirements in order to maintain and enhance their employability (Ernst & Young Singapore et al., 2022). The role of organisational support is play an important role in strengthening the relationship between the emerging technologies skills and accountants' employability.

Numerous studies highlighted that the critical role of organisational support in influencing employees from different context including enhanced employee job satisfaction (Chu et al., 2024), organisational commitment (Chu et al., 2024), job performance (Prasetyo & Harsono, 2023), employee engagement and performance (Abou-Moghli, 2015), and employees mental health and wellbeing (Bharathi & Sujatha, 2024). Beyond understanding the effects of the emerging technology skills on accountants' employability, it is crucial to examine the potential moderating role of organisational support. Organisational support includes people, policies, and procedures which could serve as a driving force in encouraging employees to adopt and utilise emerging technologies. This is achieved by highlighting their value, clearly communicating their relevance, and cultivating a workplace culture that reinforces the importance of these skills (Arisandi & Mujanah, 2023; Saks, 2006). This may help secure their job from being replaced by technology or by another potential employee who possesses these skills,

thereby improving their employability.

The perceived organisational support (POS) is developed by Robert Eisenberger and his colleagues in the 1980s.

In their study, they introduced POS as the extent to which employees believe that their organisation values their contributions and cares about their wellbeing. Researchers have found that POS has positive effects to employee employability by creating supportive workplaces which strengthens self-efficacy and motivates them while encouraging positive professional attitudes (Arman et al., 2023). Thus, organisational support such as organisational rewards (Eisenberger et al., 1986), supervisor support (Kottke & Sharafinski), and training (Wayne et al., 1997) could strengthen the effects of emerging technology skills on their employability by enhancing how effectively these skills contribute to career advancement.

Therefore, between the perceived effects of emerging technology skills on the perceived employability among Malaysian accountants with the moderating effects of organisational supports yet to be explored. Most of the studies seemed to focus on the importance of these skills in the digital era but ignore the effects of these skills to their employability. Therefore, this study explores the emerging technology skills, both know and understand; use and apply, particularly on AI, blockchain, and data analytics on Malaysian accountants' employability, with the moderating role of organisational support. As mentioned in the previous studies, although various organisational functions contribute to employee development This study specifically examines the moderating effect of perceived organisational support (POS) on the perceived effects of emerging technology skills among Malaysian accountants' perceived employability. Organisational support is positioned as a moderating factor, strengthening the extent to which these elements translate into enhanced employability by fostering an environment that encourages skill application, professional growth, and adaptability in response to technological advancement. The research questions for this study are as follows (1) What is the perceived effect of emerging technology skills on the perceived Malaysian accountants' employability? (2) Does POS moderate the relationship between the perceived effects of emerging technology skills and perceived Malaysian accountants' employability?

## LITERATURE REVIEW

### Emerging Technology Skills

Researchers highlight five traits to define emerging technologies. These include innovative, progress rapidly, have harmony, hold great opportunity, are full of uncertainty and matter greatly to the market and society (Rotolo et al., 2015). In the digital era, accountants need to be knowledgeable in many new technologies as the field undergoes continued changes (Tiron-Tudor et al., 2022). These skills include understanding and being able to use and apply emerging technologies tools such as AI, data analytics, and blockchain when performing their work (Tiron-Tudor et al., 2022).

### Perceived Employability

Being employable matters greatly when people leave college or university and seek work or when they start working in a new organisation. It matters greatly for employers wanting to employ employees who can use their strengths to directly contribute to the company's success (Van der Heijden & van der Heijiden, 2006). Employability measures the value of an employee's human capital to their present organisation (Botha, 2021). The concept is about their desire and competence to stay employed by their current organisation (Botha, 2021).

Despite the rising significance of perceived employability with the changing labour market, experts find it challenging to clearly define the concept. This situation comes about because of both the range of terms that experts use (i.e., employability, individual marketability, self-perceived employability as well as subjective employability) and from the diverse ways analyses are performed, depending on the target population (i.e., job seekers, employees, and students). Even so, the majority of researchers believe that being able to keep one's job and get a new one is part of perceived employability (Hillage & Pollard, 1998; Vanhercke et al., 2014). In 2007, Rothwell et al. introduced a scale that measures someone's view of their own employability, considering

employability. The scale is regularly used by researchers studying how people view their ability to get a job (Vermeeren & Hejiden, 2022; Chun & Jyung, 2021). Today, employability is more important, in part because of industry 4.0 which is bringing major changes to many industries and what employers seek in their workers. The concept of perceived employability held in this study is an individual's belief that they can keep their present job.

As new technologies and job requirements appear rapidly, this belief grows more significant. The theoretical basis of perceived employability can be found in the Human Capital Theory (Becker, 1993; Schultz, 1961). This theory suggests that investing in education, training and skills allows individuals to increase their economic value. When it comes to getting a job, the theory points out that people should gain skills connected to emerging technology, such as AI, blockchain, and data analytics all of which are important in the current employment environment. It is important to discover whether accountants think that acquiring emerging technology skills makes them more employable inside their organisation. New digital skills bolster not only their chance to cope with new work challenges but also enable them to improve their place in their current job through added value to their company (MIA, 2021, 2023; Ernst & Young Singapore et al., 2022). This matters most when looking at perceived employability, since it comes from someone judging if they have the necessary skills for their present job. Many studies have found a strong link between human capital and an individual's chance of getting or keeping a job (Berntson et al., 2006, Becker, 1993; Yang et al., 2002). Thus, those accountants who are trained in emerging technology skills often seek chances to improve their knowledge and this increases their belief that they are employable at their organisation.

**Link between the emerging technology to accountants**

Accounting is being transformed at a fast pace due to the advancement in technology such as AI, blockchain and data analytics. The rise of digital tools means that tasks done by accountants are becoming automated which is affecting what skills accountants need and how they can grow within a firm (MIA, 2021, Ernst & Young Singapore et al., 2022).

Traditionally, accountants performed most tasks manually and in a repetitive way (Zainuddin et al., 2014). Today, due to fast development in emerging technology, such as AI and automation, which allow machines to perform much of the work in more efficient way. For instance, AI-solutions that automate invoice work, discover irregularities and create accurate report with greater speed (Han et al., 2023; Kroon et al., 2021). Blockchain technology is also being utilised in finance make transaction more transparent and secure, thus relying less on intermediaries and minimizing errors (Tran & Phan, 2019).

Innovative technologies are making a difference in accountants' duties, rather than making their jobs obsolete. Accountants are now required to understand and analyse data, offer ideas for the company's future and help make important decisions. This shift requires a new set of skills, including understand AI, data analysis, and blockchain have the skills to actually use them (Ernst & Young Singapore et al., 2022).

**Effect on Accountants' Employability**

Employability describes an employee's readiness to improve in response to organisational changes and remains valuable in their current role. As technology keeps developing, accountants who adapt to new technologies and gain the skills needed will be better prepared for working inside their companies. Thus, enhance their employability.

Employers are looking for accountants who are capable of using technology, both to simplify work and produce useful financial insights. With the help of new technologies, accountants are shifting from doing the routine work to emphasis on giving advice and analysing information. Now, in the age of digitalisation, other than having traditional accounting skills, accountants are expected to review technology-based reports, manage any risks linked to new technologies and guide business decisions based on data interpretations. As businesses undergo digital change, accountants with technology skills become more valuable to their employers and significantly enhances their employability (Ernst & Young Singapore et al., 2022).

**The use of emerging technology in big 4**

The Big Four accounting companies (Deloitte, PricewaterhouseCoopers (PwC), Ernst and Young (EY), and Klynveld Peat Marwick Goerdeler (KPMG)) have invested heavily in emerging technologies and see their implementation in the primary business operations as one of the reasons that will ensure their success in the future of the accounting profession.

**Deloitte**

Deloitte has adopted its Insight-Driven Organization (IDO), which has incorporated the aspects of analysis, data, and reasoning every day in its decision-making to transform rising data volumes into quantifiable business worth (Zhang et al., 2020). Deloitte invented the voice analysis platform Behaviour and Emotion Analytics Tool (BEAT), a deep learning and Natural Language Processing (NLP)-driven risk management tool, in risk management. BEAT tracks the voice interaction of customers, calculates high-risk interaction (such as regulatory compliance in signed contracts), and is able to analyse more than 30 languages and 30 behavioural indicators (Zhang et al., 2020). Deloitte developed an automated document review platform through NLP innovations to process in and out all forms of unstructured data cheaply and precisely. Regarding the blockchain, Deloitte has Blockchain laboratories across the world (e.g., in New York, Dublin, and Hong Kong). It has created over 30 models related to blockchain in the area of digital identity, international payment, fraud identification, and trade finance (Zhang et al., 2020).

**PricewaterhouseCoopers (PwC)**

PwC is using the Robotic Process Automation (RPA) technology especially in matters touching on tax, e.g., data gathering, inclusion in tax returns, reviewing of trial balance sheets and supporting the preparation and adjusting of tax returns (Hasan, 2022). In its case related to auditing, PwC created an AI audit lab and created the GL.ai robot alongside H2O.ai (Zemánková, 2019). GL.ai implements the use of the Machine Learning (ML) technology to absorb all the knowledge of PwC around the globe, allowing it to process all the uploaded transactions within milliseconds in order to identify any anomaly and suspicious activity within the general ledger (Zhang et al., 2020). In the case of blockchain, PwC provides the Blockchain Validation Solution to clients interested in the technology that comes with proprietary continuous audit software to monitor, view, and test the transactions in real-time (Zhang et al., 2020).

**Ernst & Young (EY)**

With its big data platform, EY is strategically developing a portfolio of industry solutions, with a primary concentration on a number of sectors such as financial services and life sciences (Zhang et al., 2020). In this case, EY uses some technologies including drones to help with the inventory monitoring and real-time monitoring (e.g., optical characteristic recognition). The information that drones have gathered is automatically incorporated in the EY Canvas, the worldwide audit digital platform. The Fraud Investigation and Dispute Service (FIDS) of EY has already implemented the ML technology in its operations, having a high rate of fraud detection (97 percent accuracy rate) when it comes to suspicious invoices (Hasan, 2022).. The company employs NLP to determine information within existing contracts like in the case of lease contracts when new regulations are established, which has proved to be more efficient than the traditional human teams (Hasan, 2022). Within the blockchain environment, EY created the Blockchain Analyzer, auditing technology that is the basis of performing detailed analysis of cryptocurrency operations and auditing blockchain assets, liabilities, equity, and smart contracts (Zhang et al., 2020).

**Klynveld Peat Marwick Goerdeler (KPMG)**

KPMG has developed a robust data and analysis center including the formation of KPMG Ignite in 2017 to refocus on research and the development of AI solutions based on open-source technologies (Zhang et al., 2020). To measure risks, KPMG has created the Dynamic Risk Assessment (DRA) model that involves the complicated algorithms and data analysis to detect, connect, and display four-dimensional risks (severity, likelihood,

interconnectedness and velocity). This model enhances quality of the audit in the sense that it helps in the identification of the risk clusters. Some of the tool's KPMG uses RPA technology such as K-analyzer, tax analytic software downloads data in the corporate ERP system to create a clear audit trail by analysing thousands of transactions in a short time, eliminating errors. The other RPA is the FBT Automator which is used in compliance with the Fringe Benefits tax and the Payroll Tax Automator which can be used to automatically assign wage codes and conduct compliance checks. KPMG has also developed the Automatic Exchange of Information (AEOI) reporting tool as a way of simplifying regulatory reporting such as FATCA and CRS. KPMG collaborated with Microsoft in its blockchain activities to develop Blockchain Nodes and provides the Digital Ledger Services to assist financial services organizations in streamlining their back-office operations to make transactions faster and more secure (Zhang et al.,2020).

### Organizational support

The organisational support plays a crucial role to understand the workplace relationships among employees and employers, especially in areas like employee performance, growth, and retention (Eisenberger et al., 1986). In this study, organisational support will be chosen as one moderating variable because it is a significant factor in determining capabilities of the employee such as development, application and the perceived emerging technology skills at the workplace. Although the emerging technology skills are crucial in the employability, the degree to which these skills influence the employability of the accountants can be influenced by the level of support a given organisation offers.

## THEORETICAL REVIEW

### Human Capital Theory

Schultza (1961) comes up with Human Capital Theory that stresses on the value of education, training, and personal development of skills. According to the theory, an investment in education, training and development of skills produces positive employment results. Though human capital theory has mostly been used regarding conventional markers of career achievement such as salary (Becker, 1993; Deming, 2023; Wittekind et al., 2010), it is assumed that the human capital theory can also offer an effective theoretical framework to analyze the notion of perceived employability. In this study, the human capital of accountants focuses on the emerging technology skills such as AI, blockchain, and data analytics which are regarded as critical in executing their work during the digital era (MIA, 2021, 2023; Ernst & Young Singapore et al., 2022). In this regard, this research feels that accountants who have these emerging technologies competencies may feel more employable.

### Organizational Support Theory

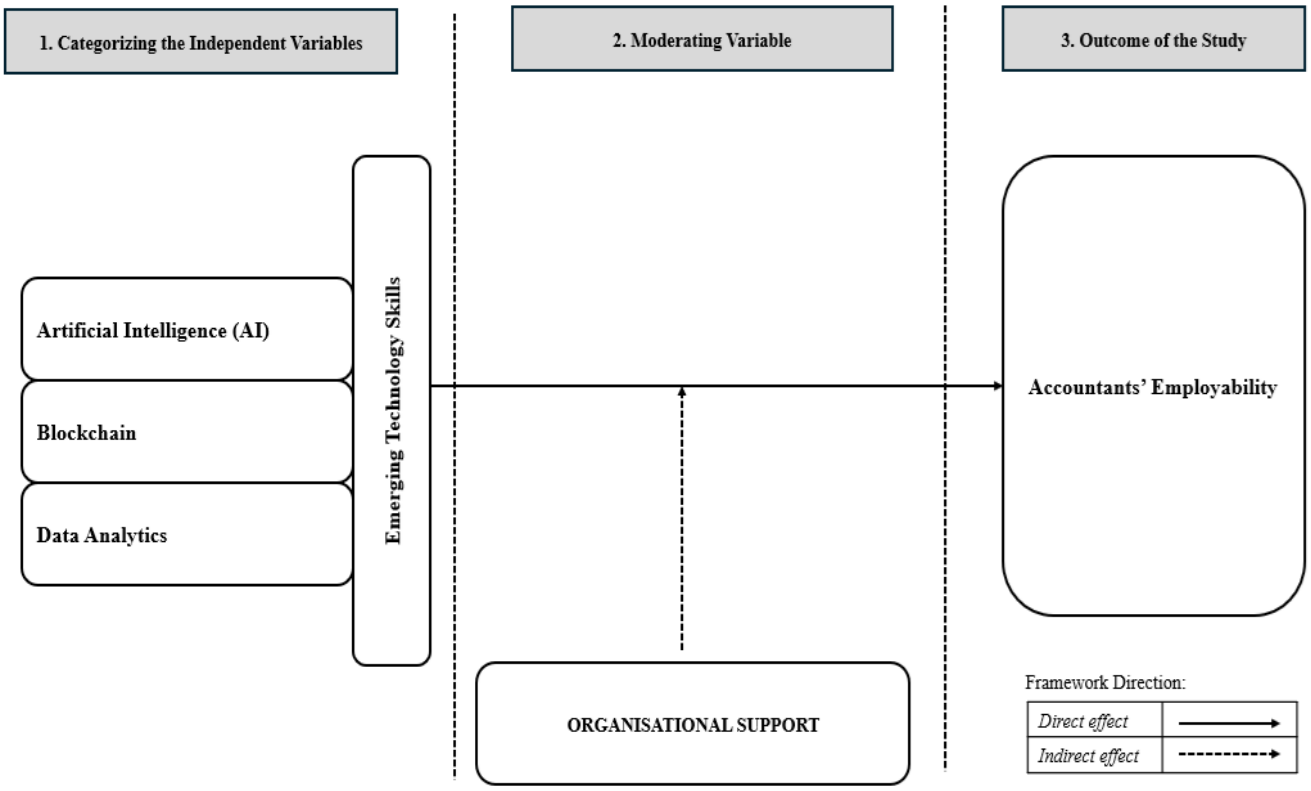
The organisational support theory (OST) is the theory formulated by Eisenberger et al. in 1986. The premise of this theory is perceived organisational support (POS) in which employees are supported when they think that the organisation cares about their presence and is interested in their welfare (Eisenberger et al., 1986; Rhoades & Eisenberger, 2002). Hence, in the framework of the idea of this research, when accountants believe that their organisation takes them seriously and fairly and guarantees that their well-being is preserved, then they tend to feel strong (POS). In this respect, the POS may serve as a buffer to facilitate the promotion of the relationship between the emergent technology skills and marketability of accountants services and practice. Organisational Support Theory in this research paper gives the justification behind the choice of POS as a moderating factor in the research model. The effect of POS is therefore not on the direct determinants of employability. Nonetheless, it can reinforce or undermine the connection between emerging technology competencies and employability performance. On high POS, accountants may be motivated and encouraged to implement efficient technological skills to increase their employability in the firm employability.

### Research Objectives

The study aims to explore the perceived effects of emerging technology skills, particularly on AI, blockchain, and data analytics on Malaysian accountants' perceived employability with the moderating effect of perceived organisational support.

# CONCEPTUAL FRAMEWORK

**Figure 1:** Conceptual framework for the study




## Research Methodology

This study aims to capture the perceptions of accountants' working in Malaysia's Big 4 accounting firms on the effects of emerging technology skills on their employability, with a particular emphasis on the moderating role of organisational support. Organisational support through rewards, supervisor support and training can enhance the extent to which these skills contribute to employability. Drawing from the conceptual foundation where organisational practices influence employee development and adaptability, this research positions organisational support as a key moderator that strengthens the link between technological competencies and career outcomes, particularly focusing on employability. Given the emphasis on quantifying these relationships, this study adopts a quantitative approach using survey data collected through stratified sampling to ensure representation across departments and hierarchical levels within the Big Four firms in Malaysia. Structural equation modelling is then employed to test the hypothesised relationship.

## Research Propositions and Expected Results of the Research

This study is based on the Human Capital Theory and Organisational Support Theory, which suggests that the perceived emerging technology skills of accountants have a positive relationship with their employability. In the human capital viewpoint, these technological skills constitute the form of rich assets that can help accountants adjust to the changing digital work demands, as well as play a productive role in the organisational performance. The propositions also indicate that the perceived organisational support enhances this association given that supportive environments offer the required training, digital infrastructure and motivation needed by accountants to use their technological knowledge without any hesitation in practice. Taken together, the propositions combine both the personal and organisational approach which makes the emerging technology skills a vital form of digital human capital where its effectiveness relies on the contextual support mechanisms in the firm.

The outcomes of this study are expected to be two. The proposed study is expected to further academic contributions to the current body of employability models as it is proposed to empirically test the relevance of emerging technology skills as a predictor of perceived employability and to establish the moderating effect of

organisational support Malaysian context. Such contribution will contribute to the Human Capital Theory and Organisational Support Theory using evidence in the accounting profession of Malaysia. In practice, the research results are likely to show that accountants that have and use technology-related competencies view themselves as better employable especially in cases where their organisations offer ongoing learning support and digital resources. Such results will probably lead accounting companies to formulate strategic moves encouraging technological savvy, workforce, and sustaining competitive edge during the digital revolution. Within the framework of this research, although an accountant may have good emerging technology skills, these skills can only be fully exploited when the organisational give him or her the appropriate support like training opportunities, leadership support, access to resources as well as a good culture. This allows their talents to be used, visible and esteemed thereby becoming employable. Given the appropriate support, employees do not only view their new skills as an avenue to move to other organizations where they can get better pay. They are instead challenged to apply such skills within the firm and it results to improved work performance, increased exchange of ideas with other colleagues and this keeps the firm competitive.

## CONCLUSION

This research offers significant understanding of the effects of new technology skills on the employability of Malaysian accountants, the moderating effect of organisational support. The results also emphasize that the introduction of technologies, including artificial intelligence, blockchain, and data analytics has contributed to the redefinition of the skills demanded in the accounting profession to a considerable extent. Having these technological skills, the accountants will be in a better place to adjust to the changes in job requirements, undertake more productive work, and remain employable in the increasingly digitalised workplace. Moreover, organisational support is a major force in the fortification of this relationship. Accountants can improve their capabilities in digital and adapt to technological change more when the organisations equip them with the required resources, training, and a favorable culture of learning. This kind of support empowers the employees as well as ensuring organisational resilience and competitiveness in the digital economy.

All in all, the present paper indicates that employability in the accounting sector goes beyond the traditional accounting knowledge. It has now demanded a combination of technological skills, lifelong learning and organisational support. Therefore, accountants and organisations should work together to ensure that a future-oriented workforce is developed to provide the ability to cope with the opportunities and threats of technological disruption. The study has potential to be expanded in future research by studying the sectoral variation or examining the longitudinal impacts of technology adoption on career sustainability.

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