

## EDITORIAL NOTE

Dear readers,

We are pleased to present to you the 2013 issue for JAP. Five articles are presented in this issue. The areas discussed are related to the soft skills for students, corporate social responsibility reporting, convergence with IFRS and research paradigms in accounting and management research. The first paper by Ismail discusses the importance of soft skills for accounting students in Malaysia. The author distributed 450 questionnaires to accounting students and practitioners. The top three reasons highlighted by respondents for accounting graduates to acquire soft skills were: to provide high quality and professional services, to fulfil the expectations of employers and to have better career prospects. The findings imply that accounting students must equip themselves with the necessary soft skills before embarking on a job after graduation. The author highlights that soft skills should be made a component to assess the student's performance. At the same time, it proposes that sufficient training should be provided to academics to ensure that they are well-equipped with the skills necessary to objectively evaluate the student's soft skills performance.

The second paper by Muhamad and Sulaiman also relates to the skills that should be acquired by students in higher institutions of learning. The authors discussed the importance of higher-order or critical thinking skills (HOTS) that accounting graduates should equip themselves with prior to entering the job market. These skills might enhance the graduate's competency in functional skills (i.e. audit, taxation and accounting), personal skills (i.e. problem-solving, ability to work in a team, communications and leadership) and broad business skills (i.e. cultural sensitivity and business research). The authors conclude that reforms in the education system are necessary to accommodate advances in information communication technologies (ICT) and to enable accounting graduates to perform effectively in a globalised and competitive business environment. The third paper by Zainal and Zainudin reviews literature on corporate social responsibility reporting (CSRR) in the context of Malaysia. The findings from this review showed that governance was an important tool to promote corporate social responsibility. Although there has been increasing interest among researchers to investigate CSRR, the authors noted that the level of CSRR among Malaysian companies was still low.

The fourth paper by Abdullah and Sapiei discusses the pros and cons of convergence with International Financial Reporting Standards (IFRS) in Malaysia. The authors used semi-structured interviews to gather the views of accounting

practitioners regarding the convergence issue. Their findings suggested that although full convergence with IFRS benefited Malaysian companies, it also created problems and challenges for companies to comply with IFRS. Overall, the study found that the respondents had confidence in the IFRS but there were also national implementation issues that needed to be considered and tackled by the authorities, such as Malaysian Accounting Standards Board (MASB), to ensure the full adoption of IFRS in Malaysia. The final paper by Ismail and Zainudin reviews research paradigms that were in existence since the 1970s, specifically focusing on the work of Burrell and Morgan (1979) and Chua (1986). The review showed that methodological development in accounting research over the past decades has been characterised by increasing pluralism. The authors noted that there was not one research method that could be claimed as the best as each method had its own strengths and weaknesses.

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