

# SOFT SKILLS NEEDED BY ACCOUNTANTS IN THE POST-PANDEMIC FUTURE: IMPACT OF EMERGING TECHNOLOGIES IN GCC COUNTRIES

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## Abstract

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The COVID-19 pandemic has brought about significant changes to the accounting profession, including the need for enhanced soft skills. Professional accountants have been able to step in as dependable advisors during times of crisis and uncertainty. Additionally, the pandemic has led to increased attention to soft skills by companies. This paper reviews and analyses the soft skills required by accountants with a key focus on the impact of emerging technologies on the role, skills, and performance of accounting professionals in Gulf Cooperation Council (GCC) countries. The study employs a resource-based view (RBV) theory to connect these variables, with the proposition that the accounting profession's resources, particularly the possession of soft skills, dictate its performance and competitiveness. The study employs both qualitative and quantitative methods, analyzing online job advertisements to ascertain the soft skills sought after by employers in these countries. A sample of 344 job ads from GCC countries posted during the pandemic was examined. This study shows that the most valuable skills among employers in GCC countries in terms of ranks are: 1) interpersonal skills (249 out of 344), 2) organizational skills, and 3) personal skills. The study demonstrates that quarantines and social distancing measures with limited face-to-face interactions and more online professional meetings could be difficult for accountants. The study concludes in the accounting profession, interpersonal skills are the most in-demand, followed by organizational skills and personal skills.

**Keywords:** Soft Skills, Accounting Skills, 21st-Century Learning, GCC Countries Accountants, Post-Pandemic Accounting, Employability Skills

**Authors' individual contribution:** Conceptualization — A.A.; Methodology — A.A.; Investigation — A.A.; Resources — A.A.; Writing — Original Draft — A.A.; Writing — Review & Editing — M.R.; Supervision — M.R.

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## 1. INTRODUCTION

To our knowledge, soft skills are essential for professional accountants and leaders, and the COVID-19 pandemic has accentuated the need for these skills. The literature suggests that educational institutions have struggled to equip students with the necessary soft skills, with a focus on hard skills rather than soft skills. The study investigates the influence of the COVID-19 pandemic on the accounting profession, emphasizing the significance of enhancing soft skills. It addresses pertinent and timely subjects related to accounting, soft skills, emerging technologies, and the pandemic's effects. The research provides valuable insights into the specific soft skills that employers in the GCC countries seek. Utilizing both qualitative and quantitative methods, the study ensures comprehensive and robust research findings, allowing readers to gain a comprehensive understanding of the field.

Furthermore, the study establishes a groundwork for future research on the evolving role of accountants, soft skill development, and technology's impact on the accounting profession. Researchers can build upon these findings to explore various aspects of soft skills and their relevance in different contexts. The study also underscores the continued importance of interpersonal skills in online professional interactions within the current global work environment. By employing a mixed-methods approach, the study effectively identifies and quantifies the soft skills desired by employers in the GCC countries, providing a thorough comprehension of the specific soft skills most valued in the accounting industry within the region. Additionally, the study sheds light on how emerging technologies influence the demand for these skills, offering comprehensive answers to the research question. The central question of this paper revolves around the impact of the COVID-19 pandemic on the accounting profession, particularly the increased demand for enhanced soft skills. As the pandemic prompted significant changes, professional accountants assumed roles as reliable advisors during times of uncertainty. Furthermore, the pandemic accentuated the importance of soft skills within companies.

This research introduces novel insights by investigating the development of soft skills, technology's impact on the accounting profession, and the changing role of accountants in GCC countries. In summary, the study highlights the weakness of prior studies in not focusing on the GCC countries and fills in that gap by providing an analysis of job advertisements in these locations. Through this study, people can be made more aware of how they can adapt to the shift caused by the pandemic and further understand the relevance of said skills with education and employment (Wang et al., 2022).

Tracking finances and accounts is essential for any institution or business, which only professionals with years of experience can facilitate. However, this community sector has not been exempted from the effects of the COVID-19 pandemic. It is important to note that the accounting and finance departments of every international company must adjust to the changes in workplaces and tackle the sudden shifts concerning the performance of

their companies. The pandemic has brought about significant changes to the accounting profession, and it is important to understand how these changes have affected the profession and how they will shape its future.

Soft skills are important in the accounting profession and are increasingly recognized and valued by employers, experts, and professionals in the field. These interpersonal qualities enable accountants to establish strong client relationships, communicate effectively, collaborate in teams, offer strategic advisory services, and make well-informed decisions based on financial analysis. Soft skills are essential for successful leadership and management roles, adapting to industry changes and technological advancements, upholding ethical standards, and delivering client-centric services. Accountants who possess well-developed soft skills are better positioned to excel in their careers and contribute significantly to the overall success of their organizations.

The COVID-19 pandemic has significantly changed businesses and employment, continuously affecting citizens worldwide. In 2020, approximately 94% of the global workforce lived in areas where offices were closing because of COVID-19 measures. These challenges affected local government units, companies, and individuals, including accounting professionals (Papadopoulou & Papadopoulou, 2020; International Federation of Accountants [IFAC], 2020). A domino effect of big institutions closing or letting people go would change how people work and live in their everyday lives. These are only some of the different changes in the workplace. Considering the persistent issue of skills inadequacy among workers, which employers have long highlighted, there arises a timely opportunity to address the necessary reforms in accounting education within educational systems. Lin et al. (2013) have previously commented on this matter, indicating the urgency even before the pandemic.

This study aims to answer the following main research question:

*RQ: What are the soft skills required by accountants in Gulf Cooperation Council (GCC) countries, and how are these skills impacted by emerging technologies in the accounting profession?*

The originality of this paper is related to the impact of the COVID-19 pandemic and emerging technologies on the accounting profession in the GCC countries, particularly regarding the importance of soft skills for success within the profession. The paper explores the demand for soft skills in the context of emerging technologies, which is an increasingly relevant and crucial area as the accounting profession adapts to technological advancements. In this research, we aim to expose how soft skills requirements have changed in the accounting profession as a result. Additionally, the study contributes to the understanding of the accounting profession's response to the COVID-19 pandemic and its potential implications for the future.

To our knowledge, this study makes several valuable contributions to the field of accounting and soft skills development. We can consider the following topics:

- enhanced understanding of soft skills demand;
- contextual insights for GCC countries;
- practical implications for accountants;

- guidance for employers and HR professionals;
- relevance in a post-pandemic world;
- basis for further research;
- advocacy for soft skills education.

The remainder of this paper is structured as follows. Section 2 reviews the relevant literature. Section 3 presents the research methodology. Section 4 provides the results, as well as discusses the findings. Finally, Section 5 concludes the paper.

## 2. LITERATURE REVIEW

### 2.1. Soft skills and emerging technologies in the GCC region

When facing a crisis, essential decisions often need to be made quickly, with limited time for consideration and a lack of clarity. This was the reality for many business leaders, CEOs, and government officials in 2020. During such uncertain times, professional accountants were able to step in as reliable advisors. The COVID-19 pandemic has brought about significant changes to the accounting profession, including enhanced skills. It has also served as a reminder to anticipate and plan for future challenges. As the accounting profession moves forward, there is an opportunity to transform and improve how the profession supports businesses, governments, and society (IFAC, 2020).

The GCC countries made up of Bahrain, Kuwait, Oman, Qatar, Saudi Arabia, and the United Arab Emirates (UAE), have been affected by the COVID-19 pandemic, which has led to significant changes in the economy and the accounting profession. The GCC countries have implemented various measures to mitigate the impact of the pandemic, such as providing stimulus packages and financial support to businesses, which has led to changes in accounting practices and regulations. Additionally, the GCC countries have also been implementing various economic and financial reforms, such as the introduction of value-added tax (VAT), to diversify their economies and reduce their dependence on oil revenues. These regulatory, reform, and policy issues and developments provide a relevant context for the study of the effects of the COVID-19 pandemic on the accounting profession in the GCC countries.

Technological advancements and scientific research have a significant impact on a country's economic growth (Sarwar et al., 2019; Benny, 2020). They contribute by generating cost-effective solutions and enhancing the quality of products. To our knowledge, the studies performed in these countries have been scarce during the last years (Aljohani et al., 2022; Strategy&, n.d.). There are fewer digital jobs in the GCC when compared with international countries. Strategy& (n.d.) mentioned in a recent study that digital jobs can help fill a significant portion of the estimated job gap in the GCC. Moreover, some authors focused on the importance of skills for training and education in Saudi Arabian students, as well as its relation with the job market (Aljohani et al., 2022). These countries have been experiencing a significant increase in the number of startups, which require professional accountants to provide them with reliable financial advice. Therefore, the current study is highly relevant as it could provide insight into how the COVID-19

pandemic has affected the accounting profession in the GCC countries, and how the profession could adapt to the changes to better support these startups.

To our knowledge, different authors consider the main skills of a great accountant: strong written and oral communication, analytical and problem-solving skills, critical thinking, advisory view, capability, efficiency, communication, technological innovation, and trustworthiness (Azzari et al., 2021).

This can help shape the future of the accounting profession and the skills required for success within it. The unprecedented nature of the pandemic catalyzed change, reevaluating the soft skills needed by accountants. By analyzing job advertisements, the study discovered valuable perspectives on the growing importance of soft skills in accounting. Furthermore, the pandemic has accentuated the significance of possessing adaptive and forward-looking skills to anticipate and navigate the new reality. In this line, professional accountants must assume a more strategic role.

### 2.2. Educational institutions' ability to equip students with soft skills

Over the years, educators and psychologists alike have been trying to find ways to produce better graduates who would be fully equipped to manage the demands of the general public. However, existing schools cannot meet employers' hopes to produce said graduates and have been questioned for years about this topic (Varela, 2020; Bennis & O'Toole, 2005). On the other hand, the 21st-century style of learning encourages students to focus on more than just the technical side of learning (World Economic Forum [WEF], 2016).

Soft skills encompass an individual's emotional intelligence (or emotional quotient — EQ), including personal traits, effective communication, and social awareness. Training in professional soft skills is crucial and allows for boosting cognitive adaptability, refining critical thinking and creativity, and cultivating proficient negotiation abilities (IMARC, 2022). Based on the same report, the increasing wave of digitization and the growing fusion of soft skills training initiatives with cutting-edge technologies like virtual reality (VR) or artificial intelligence (AI), provide significant impetus to the GCC soft skills training market in the foreseeable future (IMARC, 2022; Benny, 2020).

According to Lin et al. (2013), students are not as aware of soft skills compared to those already employed. According to the same authors, soft skills learning is lacking during academic formation (institutional education, university, college, among others). These skills affect how students approach challenges or environments, especially during meaningful change. Consequently, it becomes more difficult for more students to become employees after graduating (WEF, 2016).

Another interesting example is that the formal accounting education system has not been able to equip its graduates with the proper soft skills (Gardner et al., 2005; Lin et al., 2013). Academic institutions seem to focus on developing the hard skills of accounting students (Tan & Laswad, 2018; Watty et al., 2012; Bui & Porter, 2010). Interestingly, Wang et al. (2022) mentioned that "Schools worked hard to move classes online, but less attention was

paid to whether students were cognitively and emotionally ready to learn effectively in a virtual environment” (p. 1).

On the other hand, professionals are more in touch with these soft skills, which they have only developed over time during their employment compared to students (Lin et al., 2013). This causes a complaint from employers that graduates lack the soft skills needed in their work (Cooper et al., 2015; Brooks et al., 2018), giving new graduates and people who are trying to get into the workforce a more difficult time simply meeting what was already traditionally known to be learned during a person’s time in employment.

This paper highlights the gap between the soft skills that are in demand and the skills that are currently being taught in educational systems. It can be used as a reference for educators to adjust their curriculum and teaching methods to better prepare accounting students for the workforce. It can also be used to inform recruitment strategies and provide insights on how to better attract and retain employees.

### 2.3. Increased attention to soft skills by companies during the pandemic

There have already been shifts in businesses and companies to become more reliant on technology, given the sudden mandates of isolation and quarantine. However, given the already existing social media platforms and digital offices present, this has allowed businesses to be more connected than ever, even given the space (Frankiewicz & Chamorro-Premuzic, 2020). However, not all workers and new graduates are accustomed to this setup and may be left out of jobs and unprepared to move forward with such changes (Ratho, 2020).

Despite the increased connections provided by technology, the increase in physical distance also means that an employee must adapt to a work-from-home (WHF) setup during lockdowns and quarantines amidst the pandemic (Frankiewicz & Chamorro-Premuzic, 2020). This change contributes to more autonomy and freedom for the workers, mainly when the job can be done at home. Moreover, according to Jain (2020), this shift in businesses and corporations appears to be more flexible.

Going back to the example of accountants, those who can improve their communication skills in the workplace are most likely to be promoted. As employers noticed this, they tended to hire or look for applicants with excellent communication and problem-solving skills even before the pandemic (Lin et al., 2013).

However, everyone has been pushed into an era that would limit their honing of said skills in the workplace (Ratho, 2020) and given the previous claim that education systems are not able to train their students with the needed skills to become successful in their job (Gardner et al., 2005; Lin et al., 2013). The employers’ sudden increased interest in the soft skills of their future employees becomes an obstacle, and there comes a need to shift how future employees are trained in the education system to cater to the current demand (Wang et al., 2022).

So, educational institutions can use the results to adjust their programs to prepare students with the skills employers expect them to have.

### 2.4. Impact of COVID-19 on employment and economic state of the GCC region

GCC countries have not been exempted from the effects of COVID-19, especially with their economic state being reliant on various kinds of workers. According to Ratho (2020), one of the biggest problems in this region is that workers are mostly migrants, as the movement of people has been restricted during the pandemic. Non-nationals make up more than half of the demographic for employees, especially in states like the UAE and Qatar, most of them being localized into the states (Shayah & Sun, 2019).

Before the pandemic, the GCC had already had its fair share of unemployment rates, reaching 25%–40% with the women and youth alone. Given the low demand for workers in sectors, such as the community’s hospitality and restaurant management sectors due to the lockdowns and social distancing, gross domestic product (GDP) and employment have continued to plummet along with the rest of the world (Hassan et al., 2021). Due to multiple businesses’ revenue loss, especially for small and medium enterprises (SMEs), employees are the most affected (Al-Fadly, 2020). Add this to the restructuring of GCC states still working to shift away from the oil sector (Shayah & Sun, 2019). The demographic of workers without social security has been significantly impacted by the abrupt economic changes resulting from the pandemic, as identified in Ratho’s study (2020). However, there have already been actions to address this issue, starting with a structural reform that could somehow increase support for businesses (Hassan et al., 2021). It has been noted that before the pandemic, there was a lack of monitoring for young entrepreneurs who established their businesses before the pandemic, even showing that in Kuwait alone, 45% of the businesses have been forced to shut down due to the pandemic (Al-Fadly, 2020). States have started to take better steps to improve their education and training systems to fulfill the sudden shift in the demand market for employees (Shayah & Sun, 2019). The government has also implemented Islamic finance, which is supposed to help produce a more stable financing method for long-term employment.

### 2.5. Skills of the 21st century

A job or profession always starts with a person being educated by the basic skills needed to properly execute the said job. Over the years, constant changes and new findings improved the education system. But over the last few decades of educational reform and moving forward into the 21st century, educators have been slowly recognizing that technical skills are not the only skills that should be honed by people, but rather more holistic learning that would allow employees to adapt to changes emotionally and socially with the constant changes in the workforce and life.

Numerous studies on sixteen specific skills needed by students and workers alike tend to be categorized into three groups. One of the most accepted frameworks is the World Economic Forum, which categorizes these skills under foundational literacies, competencies, and character qualities.

These can be honed using social and emotional learning (SEL), especially from an early age (WEF, 2016). If that is the case, educational reform should not only be in higher education but may have to start from a person's childhood, developing said skills as soon as they enter school. However, as mentioned in the previous sections, employers already know that there is a lack of development of these skills in higher education alone (Gardner et al., 2005; Lin et al., 2013).

Foundational literacies are skills focused on the core skills, or hard skills, used by people in their everyday lives. These would include literacy, numeracy, scientific literacy, information, and communication literacy, financial literacy, and cultural and civic literacy (WEF, 2016). These are usually what the current educational systems grade and hone during a person's time studying through standardized tests and training focused on the cognitive way of learning (Kraiger et al., 1993; Lord & Maher, 1991).

Competencies are a mix of hard and soft skills that focus on how a person would approach a problem using critical thinking, creativity, communication, and collaboration (WEF, 2016), usually honed through group activities in school and later in the workplace. This relies on skill-based outcomes that challenge how an individual can develop their given technical and motor skills (Kraiger et al., 1993).

Character qualities are soft skills that focus on the person as an individual and how they approach changes during a task based on curiosity, initiative, persistence, adaptability, leadership, and social and cultural awareness (Azzari et al., 2021). It focuses on the social skills of a person, and its development could be much more relative while other skills are being honed (WEF, 2016). A change in attitude, or the person's state that influences their decisions, would affect the outcome of a task (Kraiger et al., 1993; Gagné, 1984). So even if a person excels in the two other foundational literacies, if their attitude towards approaching a task is more negative, then it may have a direct impact on how the outcome will turn out.

In terms of the study, the demand from the advertisement that has been studied would show that accountants are different when having to develop these skills as a professional. As stated in the previous section, even before the pandemic, employees who hone these soft skills in their daily work seem to excel in their jobs and are more likely to get promoted (Lin et al., 2013). Given the shift in employment dynamics, employers will investigate applicants' ability to adapt to these changing times (Jain, 2020).

It is important to note that not only pandemic situations change our daily life and professional life (Azzari et al., 2021). Artificial intelligence and robotic process automation affect many industries as they can high productivity and efficiency at a reduced cost. In this line, each year the jobs would be automated and, dangerously, can replace humans in different jobs. So, the rapid adoption of accounting technology and the urgency to have a flexible work environment at home is changing the skills required to be an accountant (Kroon et al., 2021).

To our knowledge, there are two new skills required for this function, specifically:

- Tech-savvy leadership based on the latest technologies and their potential applications.
- Elevated level of expertise for a new era based on communication, critical thinking, collaboration, and leadership (Azzari et al., 2021).

## 2.6. New skills developed by accounts after the COVID-19 crisis

As we mentioned previously, the COVID-19 pandemic has had a significant impact on the economy and the way businesses operate. As a result, the skills needed by accountants have shifted to adapt to the new normal. In the post-pandemic future, accountants will need to possess a strong set of soft skills to succeed.

One important skill is the ability to adapt to change. The pandemic has accelerated the pace of digital transformation, and accountants will need to be able to adapt to recent technologies and processes quickly to stay relevant (Kroon et al., 2021).

Another important skill is the ability to work remotely. With many companies shifting to remote work, accountants will need to be able to work effectively in a virtual environment and collaborate with team members remotely.

Communication skills are also crucial for accountants in the post-pandemic future. As businesses navigate the economic uncertainty caused by the pandemic, accountants will need to be able to clearly and effectively communicate financial information to stakeholders, including management, shareholders, and customers.

Finally, accountants will need to be able to think strategically to help their organizations navigate the challenges posed by the pandemic (Azzari et al., 2021). This will require strong analytical and problem-solving skills, as well as the ability to anticipate and plan for future risks and opportunities.

Overall, the post-pandemic future will require accountants to possess a strong set of soft skills to adapt to the changes brought by the pandemic and continue to succeed in their roles.

## 3. RESEARCH METHODOLOGY

### 3.1. Research design

The dependent variable of this study is the "Performance of the accounting profession in GCC countries", which will be measured by the level of satisfaction of clients and employers with the services provided by the accounting profession in GCC countries. Moreover, the independent variables are "Importance and possession of soft skills", which will be measured by the frequency and level of importance of soft skills mentioned in job advertisements in GCC countries. We can also consider control variables, such as the "Industry" and "GCC country", as well as moderating variables, specifically economic conditions.

In summary, the RBV theory can be used to link the dependent and independent variables in this study by positing that the resources and capabilities of the accounting profession in GCC countries, particularly the possession of soft skills, are

the primary determinants of its performance and competitiveness. The study hypothesizes is that the COVID-19 pandemic has led to the increased importance of soft skills for the accounting profession in GCC countries and that the possession of these soft skills will positively impact the performance and competitiveness of the profession.

### 3.2. Data collection

This study uses a data-gathering method that involves examining the contents of job advertisements to identify the soft skills employers seek from accountants. Content analysis of job advertisements has been common in other non-accounting sectors and fields over the past 30 years. However, there are a few previous studies using content analysis involving employability skills desired in accounting (Tan & Laswad, 2018; Orme, 2008).

The research design for this study is based on previous studies that have used content analysis to examine employability skills desired in accounting. The sample used in this research was selected from job advertisements in GCC countries that were posted during the COVID-19 pandemic. The job advertisements were collected from online job portals and classified by industry and GCC countries (the UAE, Saudi Arabia, Bahrain, Qatar, Kuwait, and Oman). The job advertisements that mention the importance or possession of soft skills were included in the sample. A total of 344 job advertisements will be selected for analysis, as we will see in the next sections.

### 3.3. Criteria for inclusion in the analysis

To our knowledge, accounting jobs were selected from this website: <https://www.gulftalent.com>. Repeated and non-relevant advertisements that appeared under the accounting section were ignored. To represent each GCC country properly, a sample size from all relevant accounting job advertisements in each country was generated. Active job advertisements posted over 5 months (November 1, 2020, to March 30, 2021) were used in this study. Over this period, there were 299, 139, 44, 9, 9, and 14 active advertisements in the UAE, Saudi Arabia, Qatar, Oman, Bahrain, and Kuwait, respectively.

A sample size of job advertisements was generated using a 95% confidence interval and random sampling. A sample size of 169, 103, 40, 9, 9, and 14 in the UAE, Saudi Arabia, Qatar, Oman, Bahrain, and Kuwait were examined, respectively. The data analysis method involves using an initial list of skills and subcategories to examine the samples, counting the presence of related words in each advertisement, and marking an advertisement as requiring a certain soft skill category if at least one subcategory appears in it. A total of 344 job advertisements were engaged in this study. The examined advertisements were determined through random sampling.

### 3.4. Data analysis

Drawing from other studies (Dean & East, 2019; Tan & Laswad, 2018; Meek, 2017), an initial list of skills that fall under each soft skill category was built.

The samples were then examined according to the initial list of words relating to the subcategories. Subcategories that did not appear in any of the advertisements were eliminated. The Appendix shows the final list of categories, including sixteen subcategories.

The samples were then analyzed according to the final list. To accurately represent each subcategory, the presence, not the frequency, of the related words was counted. Furthermore, an advertisement is marked as requiring a certain soft skill category if at least one subcategory appears in it.

For instance, if the phrase "fluency in English" appeared, the advertisement was marked as something that requires the skill subcategory (no matter how many times the phrase appears). Similarly, the said advertisement is marked as something that requires interpersonal skills no matter how many subcategories are found in it.

## 4. EMPIRICAL RESULTS AND DISCUSSION

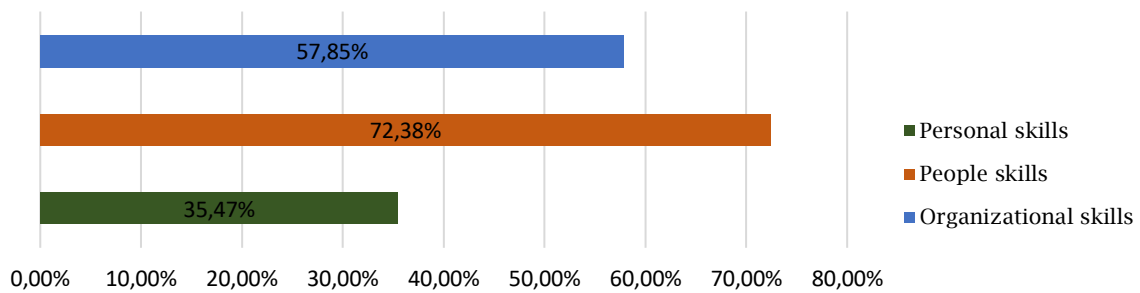
The findings of the study support the hypotheses that the COVID-19 pandemic has led to the increased importance of soft skills for the accounting profession in GCC countries and that the possession of these soft skills will positively impact the performance and competitiveness of the profession. The study's findings have practical implications for the accounting profession, employers, and accounting education institutions in GCC countries. By identifying the most in-demand soft skills, the paper can guide accountants in enhancing their skill sets and inform employers about the crucial skills they should seek in their workforce.

The results show the prevalence of different soft skills and subcategories of skills that are most in-demand among GCC countries. According to the different online advertisements gathered, the demand for people skills (72.38%) is the most mentioned, followed by organizational skills (57.85%) and personal skills (35.47%). All these skills fall under the character qualities overlapping with competencies of 21st-century skills identified by the World Economic Forum.

In terms of theory, the findings are in line with the RBV theory. In terms of the empirical literature, the findings are consistent with previous studies that have shown that the COVID-19 pandemic has led to changes in the accounting profession, including an increased emphasis on soft skills (IFAC, 2020; Azzari et al., 2021) and that possession of soft skills positively impacts the performance and competitiveness of a firm (Lin et al., 2013; Watty et al., 2012; Bui & Porter, 2010).

In terms of context, the findings are relevant to the GCC countries, as they have been affected by the COVID-19 pandemic, which has led to significant changes in the economy and the accounting profession. The GCC countries have implemented various measures to mitigate the impact of the pandemic, such as providing stimulus packages and financial support to businesses, which has led to changes in accounting practices and regulations.

**Figure 1.** Prevalence of soft skills in GCC countries for 5 months.



These skills have shown to be important in achieving satisfactory results for the foundational literacies or technical skills (WEF, 2016), which have constantly been the focus of standardized educational systems. Soft skills have also been required by employers even before the pandemic, but educational systems have not been training students for it (Gardner et al., 2005; Lin et al., 2013). Due to them being typically honed through projects in groups and social interaction (WEF, 2016), a shift in how classes are facilitated would affect the students' chance of honing these skills due to a lack of contact like how classes used to be facilitated. As employers have already identified through their constant demand for said skills, a lack of training in these may result in a different outcome of tasks (Kraiger et al., 1993; Gagné, 1984), making employers emphasize them in advertisements for hiring.

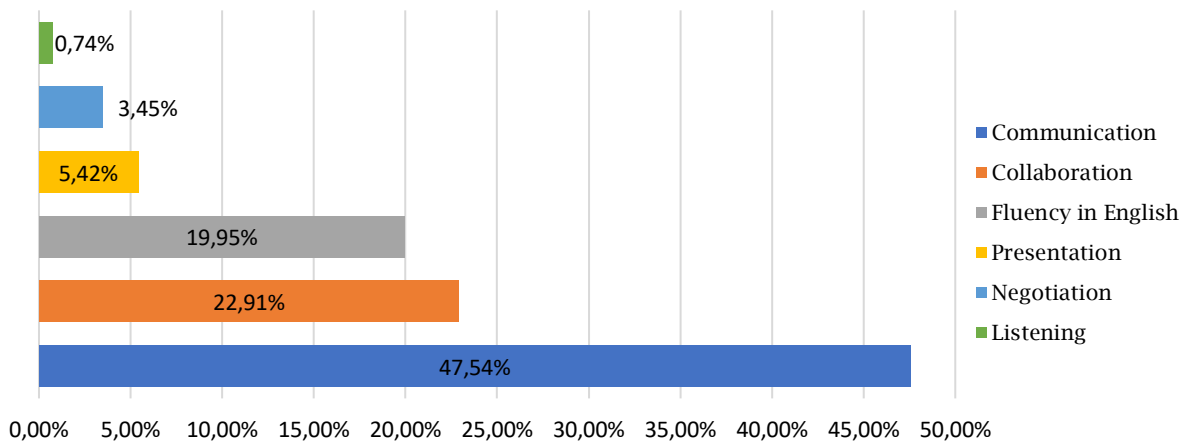
Furthermore, these results are consistent among the UAE, Saudi Arabia, and Qatar. In Kuwait, interpersonal skills are the most valued. Interestingly, personal skills and organizational skills are equally valued by the said country. While

interpersonal skills are the most in-demand soft skills in Oman and Bahrain, personal skills are more desired than organizational skills (Appendix).

The data was further analyzed by breaking down each category into subcategories. This was done to find out what the most in-demand interpersonal, organizational, and personal skills are. Interpersonal skills can be further specified. Figure 2 shows the percentage of each interpersonal skill subcategory in advertisements that called for interpersonal skills in GCC countries. Interpersonal skills, being the most demanded soft skills in GCC countries, are further examined. Communication skills are the most sought-after interpersonal skill (47.54%), followed by collaboration (22.91%), fluency in English (19.95%), presentation (5.42%), negotiation (3.45%), and listening (0.74%).

Interpersonal skills, being the most demanded soft skills in GCC countries, are further examined. Communication skills are the most sought-after interpersonal skill (47.54%), followed by collaboration (22.91%), fluency in English (19.95%), presentation (5.42%), negotiation (3.45%), and listening (0.74%).

**Figure 2.** Prevalence of each interpersonal skill subcategory in advertisements in GCC countries

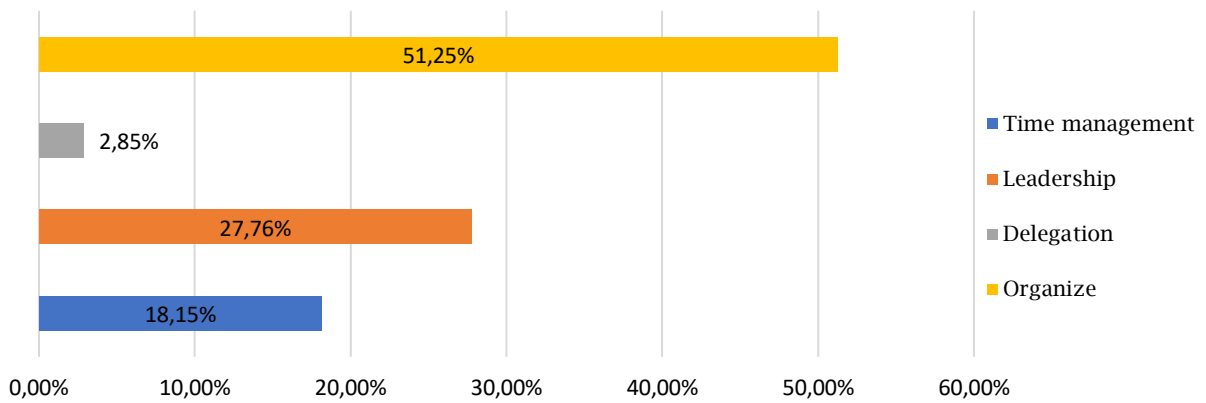


Over the past few months, communication has been limited to social media and online platforms given quarantines, allowing people to reach farther around the world but may be different regarding face-to-face interaction, especially in the workplace (Ratho, 2020). Despite the given technology, it is important to note that not everyone can be connected (Frankiewicz & Chamorro-Premuzic, 2020). In this way, online professional meetings could be difficult for the population related to poor class media people. Jain (2020) states that businesses will

continue to shift to flexible work without proper equipment along with training for these skills.

Organizational skills, the second most demanded soft skills in GCC countries, are further examined. Figure 3 shows the percentage of each organizational skill subcategory in advertisements that called for organizational skills in GCC countries. The ability to organize came in first (51.25%), followed by leadership (27.76%), time management (18.15%), and delegation (2.85%).

**Figure 3.** Prevalence of each organizational skill subcategory in advertisements in GCC countries

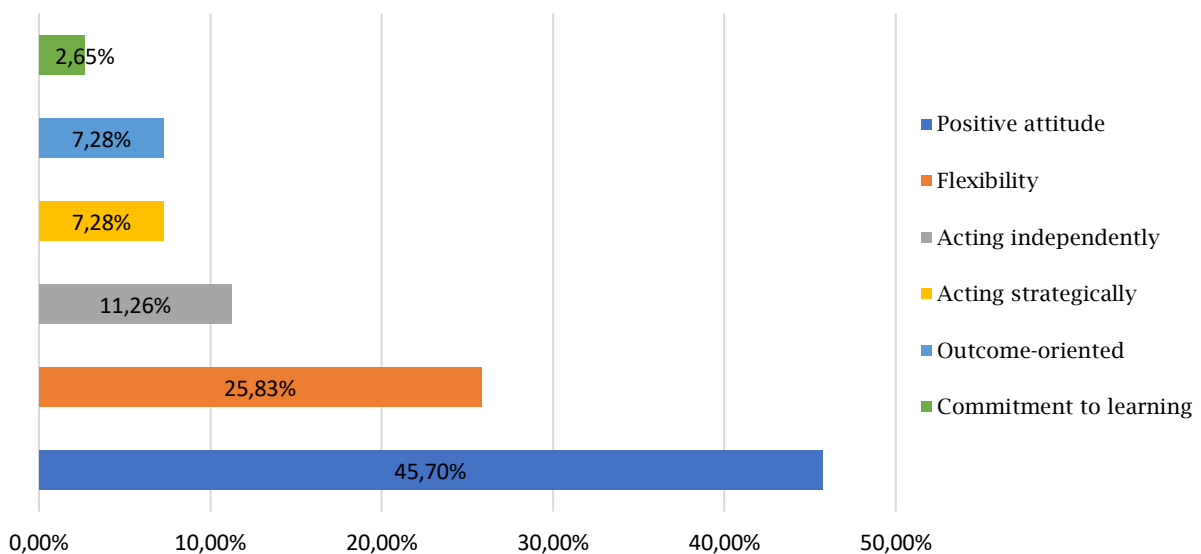


These skills are usually honed through group work (WEF, 2016), which will be extremely limited as educational materials have shifted to accommodate the distance given by the changes in how classes have been conducted over the past few months. Not only that, but newer accountants who may have lost their jobs would not have the time to hone said skill given this could also be practiced during employment (Kraiger et al., 1993) and those who have been working in said line of work are more likely to keep their jobs as they are more aware of these soft skills (Lin et al., 2013) and might only be

let go depending on their ability to adjust to the sudden shift to more technology-reliant work.

Personal skills, the least demanded soft skills in GCC countries, were further examined. Figure 4 shows the percentage of each personal skill subcategory in advertisements that called for personal skills in GCC countries. A positive attitude is the most sought-after personal skill (45.70%). It is followed by flexibility (25.83%) and acting independently (11.26%). Acting strategically and being outcome-oriented produced equal values (7.28%). Commitment to learning came in last (2.65%).

**Figure 4.** Prevalence of each personal skill subcategory in advertisements in GCC countries



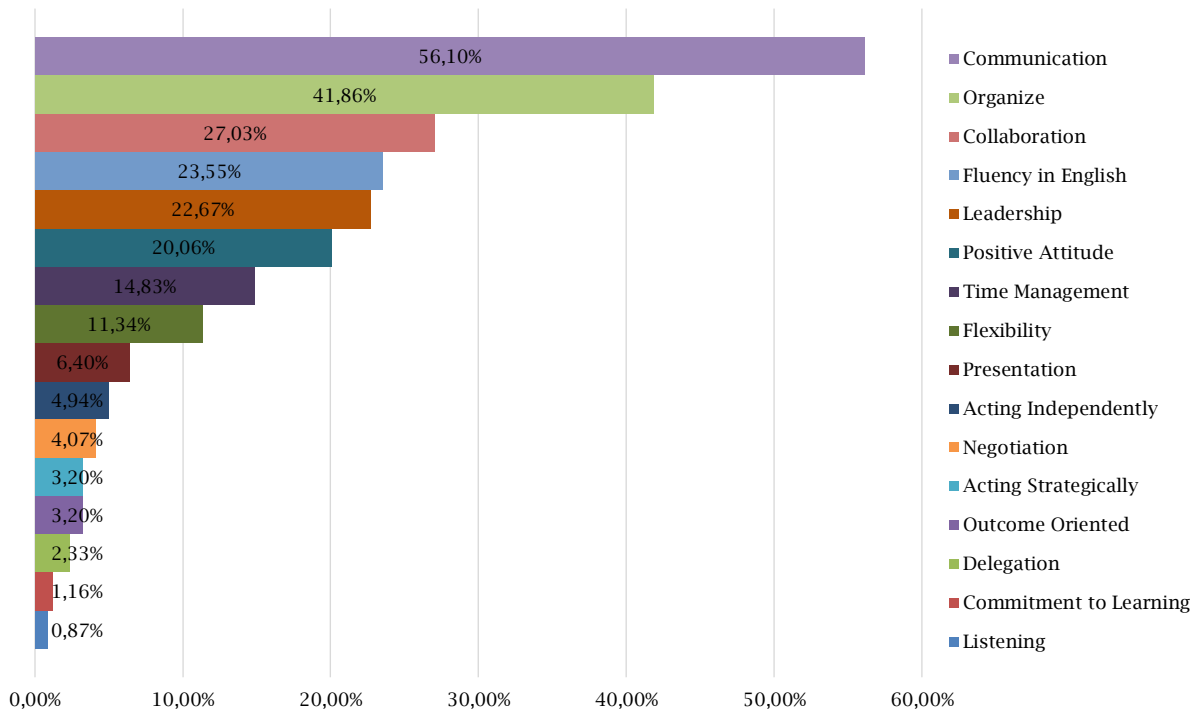
This does not automatically mean that this is not an important skill to learn. These are skills that would determine if an employee would be able to perform properly as simple changes in a person's attitude during a job could have an impact on outcomes and products by said employees (Kraiger et al., 1993; Gagné, 1984). Regarding the other skills, the sudden change will directly affect the possibility

of honing personal skills given the lack of opportunities to put them to use in the first place.

To gain more insight into the occurrence of soft skills in job advertisements in GCC countries, specific skills are ranked below. Figure 5 shows the soft skills ranked according to citation percentage.



Figure 5. Prevalence of specific soft skills in GCC countries



To our knowledge, interpersonal skills dominated job advertisements in all the six GCC countries analyzed, as illustrated in Figures 6, 7, 8, 9, 10, and 11. This is consistent with the fact that communication skills dominated other subcategories of interpersonal skills, which dominated other categories of soft skills. It is also consistent with the results obtained by Cooper et al. (2015) and Brooks et al. (2018). There are more studies on the significance of said skills over the years.

before the pandemic (Brooks et al., 2018), this data produced from online job advertisements should hopefully allow more focus on this requirement (Ratho, 2020). These would not only benefit the workplaces through the employment of more employees with a holistic background, but it would also benefit workers to know that the social and emotional way of their approach to work is being considered when their applications are being reviewed (WEF, 2016), allowing for better output from employees.

Seeing as soft skills still have not been properly incorporated into curricula based on employers even

Figure 6. Distribution of the main soft skills in Bahrain

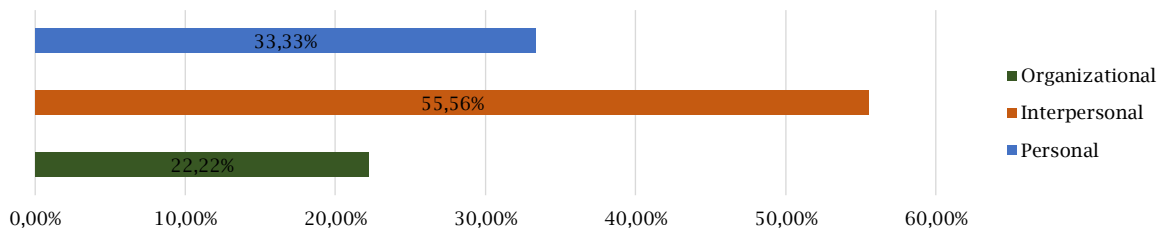


Figure 7. Distribution of the main soft skills in the UAE

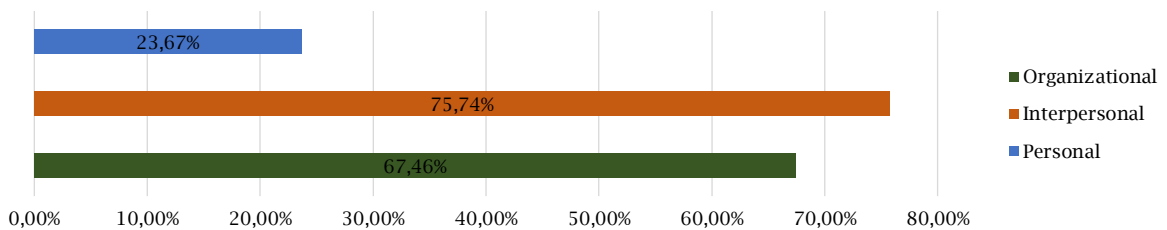


Figure 8. Distribution of the main soft skills in Kuwait

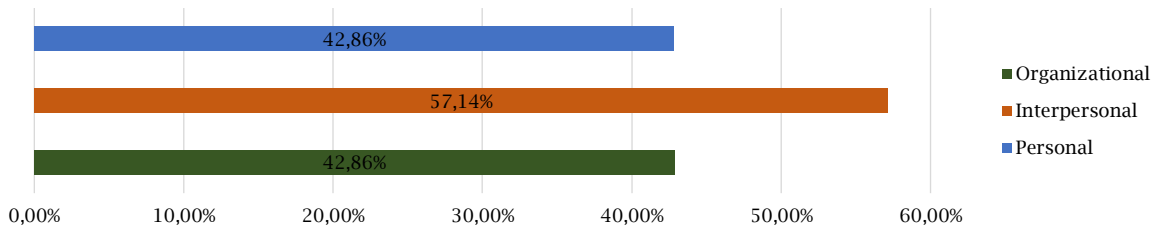


Figure 9. Distribution of the main soft skills in Oman

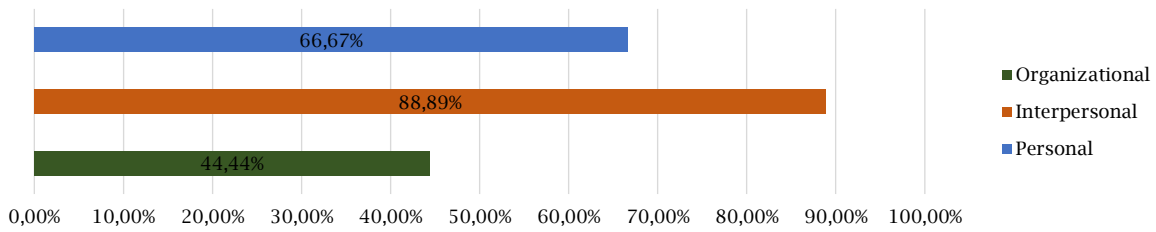


Figure 10. Distribution of the main soft skills in Qatar

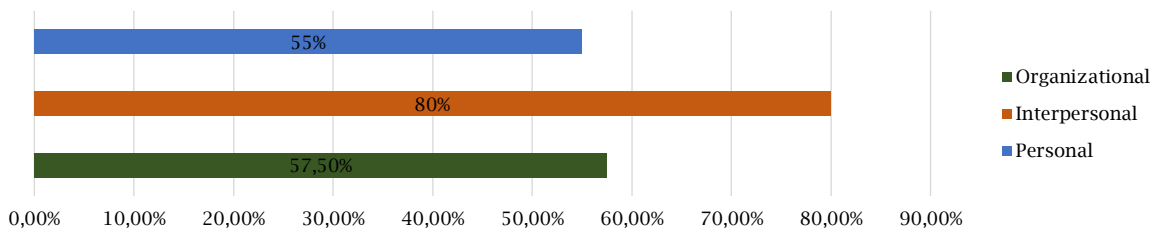
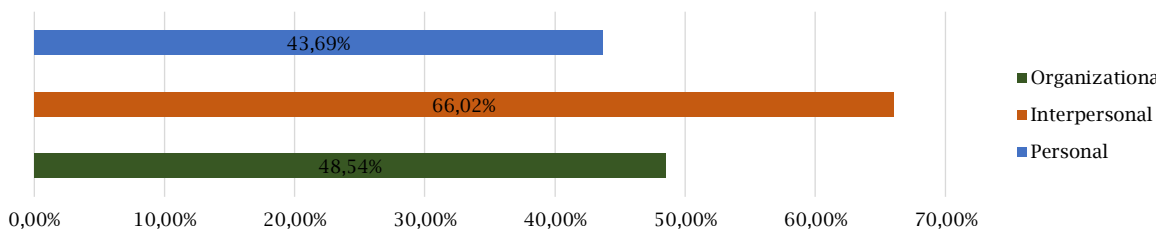


Figure 11. Distribution of the main soft skills in Saudia Arabia



These findings have economic, academic or research, and policy implications. Economically, the possession of soft skills will positively impact the performance and competitiveness of the accounting profession in GCC countries, which in turn will support the growth and stability of the economy. Academically, the findings suggest that the accounting education system should focus more on developing soft skills, in addition to hard skills, to equip graduates with the necessary skills to navigate the changes brought about by the pandemic. From a policy perspective, the study highlights the importance of the accounting profession in supporting businesses and governments in the GCC countries and the need for policies that support the development of soft skills among professional accountants.

The study lays the groundwork for future research on how accountants' roles are evolving in response to technological advancements and the COVID-19 pandemic in GCC countries. It is important to consider the implications of this study on the soft skills required by accountants in GCC countries, focusing on the impact of emerging technologies on their role. For this, we can consider implications on research, practice, and society.

Researchers can utilize the findings to delve into how particular soft skills contribute to the effectiveness and accomplishments of accountants in advisory and crisis management capacities, especially in times of uncertainty. Moreover, it motivates researchers to explore the correlation between soft skill development, accounting education, and professional training programs.

In practice, accounting firms and employers in GCC countries can utilize the study's insights to develop strategies with the most in-demand soft skills in the profession. Moreover, the study highlights the importance of including soft skill training in professional development programs, empowering accountants to become more effective advisors and contributors to their organizations' success.

Regarding society, greater emphasis on soft skills in the accounting profession can result in services that are more tailored to clients' needs and adaptable, which, in turn, can be advantageous to businesses and organizations seeking financial guidance. Strengthening accountants' interpersonal skills enables them to establish deeper trust and rapport with clients and stakeholders, promoting greater transparency and ethical conduct within the accounting sector.

It is important to note their economic implications, which lead to more effective financial decision-making and strategic planning for businesses, positively impacting their growth and profitability. Finally, educational implications involve the need for educational institutions to update accounting curricula and training programs, incorporating soft skill development alongside technical competencies.

## 5. CONCLUSION

As we mentioned, the significance of employers seeking candidates with strong soft skills has grown notably over the past decade, a trend further underscored by the COVID-19 pandemic's global impact. The COVID-19 pandemic emphasizes this aspect, magnifying the importance of enhancing soft skills. The effect has been international, affecting many countries, institutions, and companies. The accounting sector is changing faster than ever, and aspiring and current accounting professionals must enhance their soft skills to start, maintain, or advance their careers.

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This research squarely addresses our inquiry by delving into the prevalence of soft skills — namely interpersonal, organizational, and personal skills — within job advertisements. The findings propose that possessing essential soft skills, like communication and collaboration, can positively impact the performance and competitiveness of the accounting profession in GCC countries. Moreover, we observed that interpersonal skills are the most in-demand followed by organizational and personal skills, which contributes valuable insights to the literature on soft skills in the accounting profession.

Key points outlined by this study:

1. Interpersonal skills are required by 72.38% of job advertisements in GCC countries.
2. Organizational skills are required by 57.85% of job advertisements in GCC countries.
3. Personal skills are required by 35.47% of job advertisements in GCC countries.
4. Communication skills are the most sought-after skills in GCC countries.

Delegation is also required, followed by collaboration, fluency in English, leadership, and a positive attitude.

Overall, the originality of the paper lies in its specific contextual focus, examination of soft skills in the emerging technologies context, mixed-methods approach, practical implications, relevance to current events, and contribution to the existing body of knowledge on soft skills in the accounting profession in GCC countries. While this study is focused on the GCC context and the accounting field, its scope may be broadened to encompass other countries and domains of knowledge. The study also acknowledges the limitations imposed by pandemic-induced restrictions on face-to-face interactions and notes potential challenges for certain populations in adapting to online professional interactions. In this line, more studies are required to get a global perspective of soft skills worldwide.

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## APPENDIX

Table 1. Final list of soft skill categories and subcategories

<i>Label</i>	<i>Examples of related words and phrases</i>
<b><i>Personal</i></b>	
Flexibility	Flexible, adaptable to change, adaptable, multitask, take other tasks, multiple tasks
Positive attitude	Motivation, creativity, attention to detail, confidence, hard work
Act strategically	Create strategies, think about strategies, and act based on strategies
Act independently	Work without supervision, independent, minimal supervision, self-management, initiative
Focused on outcomes	Outcome, goal-oriented, focus on goals
Commitment to lifelong learning	Willing to learn, commit to learn, continuously learn
<b><i>Interpersonal</i></b>	
Listen effectively	Listen well, actively listen, and be attentive
Present views	Presentation, present well, presentation skills, verbal skills, verbal
Negotiation	Negotiate, negotiate with clients, negotiation, negotiate with others
Collaboration	Collaborate, consult, work out, and team player
Fluency in English	Fluent in English, can speak English well, and English
Communication	Communicate, communication skills, communicate well, express, expression
<b><i>Organizational</i></b>	
Time management	Time management, efficiency, keeping up with deadlines
Leadership	Leader, leadership skills, lead
Delegation	Delegate, delegate tasks, delegating
Organize	Oversee, management, manage, provide feedback, organize