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Enhancing Perceived Employability through Digital, Analytical, and AI Oriented Skills in Accounting

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ABSTRACT

Objective: Analyze the influence of accounting technical skills, digital technology skills, data analytics skills, and soft skills on perceived employability among accounting students in Indonesia, with artificial intelligence (AI) orientation readiness as a moderating variable.
Methods: The present study employed a quantitative methodology, surveying 700 accounting students from state and private universities in Surakarta. A structured questionnaire was utilized to collect data, which was then analyzed HTMT to (PLS-SEM) to validate the proposed relationships and moderation effects.
Results: The findings of the study indicated a significant relationship between all four skill categories i.e., accounting, technical skills, digital technology skills, data analytic skills, and soft skills and students' perceptions of employability. Secondly, the AI Orientation Readiness variable significantly moderates these relationships, particularly amplifying the impact of digital and analytical competencies.
Novelty: This paper is an original contribution to the field of accounting education, with a focus on the incorporation of artificial intelligence (AI) readiness into the employability framework. This topic is particularly under-researched, especially in the context of developing economies. Furthermore, it addresses a significant research gap by establishing a link between future competencies and AI preparedness within the context of the lean 5th Industry.
Research Implications: The findings of the study indicate that there is an urgent requirement for reform of accounting curricula, for the introduction of AI-related content, and for the development of cross-disciplinary skills. The report also provides policy recommendations, curriculum guidelines, and sample assignments to assist secondary schools and institutions of higher education in educating and supporting graduates in technology-led economies.

1. Introduction

In a fast paced business environment, the accounting profession is currently experiencing significant changes due to new technologies, e.g., artificial intelligence (AI), blockchain, robotic process automation (RPA) and big data analytics (Hossain et al. 2024; Everaert, Bouten, and Baele 2019). Industry 5.0, do you have the skills to stand out? The move from Industry 4.0 to Industry 5.0 is seeing a high growth in the demand for digital skills

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for the future, not just for workers, but also for students that are getting workforce ready (Mitchell & Guile, 2022). This change has led to the increasing importance of new accountants have technical and digital skills, under the assumption that they are a requirement in accounting work measurement (Grosu et al. 2023). However, despite its gains, there is still a large gap between the accounting student self perceived competencies and the requirement of the employers for the 21st century accounting graduate (Howieson 2003). The growing gap between the adoption of technology and the workforce′ s ability to effectively integrate and harness human capital is an increasing challenge, particularly in the era of digitally-augmented decision-making. For this reason, the need to test our learning results and match them with today's market needs is increasingly more urgent and compact.

Educational Institutions and the Future The major problem that educational institutions face is not being able to teach the skills that are pertinent to the present job market that is dictated by technology. There is however a huge investment in tertiary education, and yet accounting graduates often lack digital technology and data analysis competencies (Paoloni et al. 2023; Watty, McKay, and Ngo 2016). Second, soft and transversal skills (e.g., flexibility, communication, team work) are often neglected, or not included, in accounting courses (Tseng, Yi, and Yeh 2019; Tiron-Tudor, Labaditis (Cordos), and Deliu 2025). At the same time, there is a growing demand in industry for people who can exploit AI and understand hybrid human-machine systems (Yigitbasioglu, Green, and Cheung 2023). That gap creates a double whammy, a two-part challenge, which we see as a skills gap and an expectations gap. The value of futureproofing skills is often an oversight of students, yet the demand for workers skilled in AI continues to rise from employers (Yigitbasioglu, Green, and Cheung 2023).

There is a lot of debate, however, as to the effectiveness of education as an engine of economic growth and developing the human capital of the economy and this chapter is informed by the Human Capital Theory (Becker, 1993) which argues that training and education contribute to productivity and employability limitation of the individual. In addition, the TAM Davis et al. (1989), theory provides a base from which the moderating variable AI Orientation Readiness the extent to which the individual intends to use the system, regardless of the ease of use and usefulness of the technology derives. The competency model is also informed by the Resource Based View (RBV) Barney (2021), as it is assumed that distinct IT competences such as digital literacy and analytics abilities are potential sources of sustained competitive advantage for job seekers. This theoretical incorporation has led to a comprehensive multidimensional analysis that may prove to be useful to the understanding of the relations between Skill and Employability in a digitalized universe in the accounting sciences.

A limited number of studies have investigated employability and digital competence separately (Paklina and Shakina 2022). However, there has been limited research on the combined effects of AI Orientation Readiness, which moderates the impact of various skills on perceived employability. Moreover, extant research has historically placed undue emphasis on technical accounting knowledge or digital literacy, while paying insufficient attention to the complementary relationship between the technical, digital, analytical, and enabling skill categories (Tiron-Tudor et al. 2024; Tiron-Tudor, Labaditis (Cordos), and Deliu 2025). The novelty of this study lies in the multidimensionality of our model, which not only identifies these skill clusters but also tests them on their differential impacts on the perceived employability from the perspective of AI readiness. As a moderation view, it addresses an important gap in the literature by exploring the ways in which students' readiness for AI technologies impacts their job market relevance (Nguyen and Nguyen 2024; Shahid et al. 2024). The intersection of labor market expectations and self-assessment among students emerges as a novel concept in the context of curriculum and education policy redesign, a necessity for the realization of Industry 5.0. This study offers both academic and practical implications for aligning accounting education with the future of work.

The objective of this study is to examine the impact of four future-ready competencies: The present study explores the relationship between technical accounting skills, digital technology skills, data analytics and interpretation, and soft and enabling skills, on accounting students' perceived employability. Additionally, it

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explores the moderating effect of AI Orientation Readiness on the influence of these relationships. In particular, the present study undertakes a direct investigation of eight hypotheses derived from a theoretical framework and the identification of research gaps. The objective of the research is to mitigate the discrepancy between academic preparedness and industry requirements, with the overarching goal of generating significant advancements in educational innovation, institutional policy formulation, and national workforce development. From a societal perspective, the findings will provide policymakers, curriculum developers, and universities with guidance on cultivating employability resilience within the context of a digitally disrupted economy.

2. Method

2.1 *Research design and context*

This study isquantitative research using survey method which aimed to analyzethe effect of digital technology skills, technical accounting skills, data analytics & interpretation and soft skill and enabling skill toward perceived employability of accounting student in Indonesia, with AI orientation readiness as moderating variable. The study background occurred among final-year undergraduate students majoring Accounting both at state and private universities in the Central Java, against the backdrop that digital transformation of accounting education is currently the highlight. The study seeks to empirically examine AI readiness as a moderator of the relationship between 21st-century accounting competencies and employability.

2.2 *Sample and data collection*

The population used in this study were final year accounting students in semarang. Non-random purposive sampling was undertaken to recruit those who had already served as an intern or at a practicum. A total of 700 questionnaires were distributed and received 627 valid questionnaires, with a response rate of 89.57%. The survey was conducted January - May 2025 and intakes had structured online questionnaires on Google Forms. All of the constructs had been measured by adapted validated items and adjusted to the context of academic located in Indonesia. We used a five-point Likert scale (1 = strongly disagree; 5 = strongly agree).

Table 1. Respondent demographics

Variable	Category	Frequency	Percentage (%)
Gender	Male	211	33.65
	Female	416	66.35
Type of University	Public	324	51.67
	Private	303	48.33
Internship Experience	Yes	452	72.08
	No	175	27.92

Source; author 2025

2.3 *Measurement of variables*

In this study, six main constructs were used, and each was operationalized by more than one item selected from well-founded international sources to guarantee theoretical and empirical soundness. Technical Accounting A general category of students' knowledge in basic accounting areas including financial, auditing, and cost accounting. Digital Technology Skills Digital Technology Skills represents students' proficiency accessing and using accounting software, cloud applications, and digital applications common to the practice and study of accounting. Data Analytics and Interpretation are students' ability to analyze data sets, draw relevant conclusions and to use data in decision making what is urgently in demand in the age of Big Data. Soft and Enabling Skills are non-technical competencies such as communication, teamwork, leadership and critical thinking, which are necessary for effective function in the workplace. AIOP Readiness _mod is a moderating variable referred to the students' willingness and positive attitude to implement AI in accounting practices. The third dependent variable is Perceived Employability - students' self-perceived ability to secure and maintain

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employment in the accounting sector. All three constructs were measured on a 5-point Likert scale (1 = Strongly Disagree to 5 = Strongly Agree), and all items were translated and translated back, in order to match the context and ensure linguistic clarity.

Table 2. Constructs, Number of Items, and Measurement Sources

Variable	No. of Items	Source(s)
Technical Accounting Skills	5	Jackling & De Lange (2009); Pan & Seow (2016)
Digital Technology Skills	4	Albrecht & Sack (2000); Warren et al. (2015)
Data Analytics & Interpretation	5	Earley (2015); AICPA (2018)
Soft & Enabling Skills	6	Montano et al. (2001); Hassall et al. (2005)
AI Orientation Readiness (Mod)	4	Syed et al. (2021); Zameer et al. (2023)
Perceived Employability (Dep)	6	Rothwell & Arnold (2007); Tran (2015); Tymon (2013)

Source; author 2025

2.4 *Data Analysis Technique*

The compiled data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) and the aid of SmartPLS 4.0 software which is suitable for Predictive Research Model with intricate relationships and latent variables. This approach was selected because of its resistance to violations of normality of data and small and moderate sample sizes. Analysis of the data occurred in two major steps: the evaluation of the measurement model (examining the reliability, convergent and discriminant validity of the constructs) and the evaluation of the structural model (testing the hypotheses and determining the significance of path coefficients, R-square values, f^2, and Q^2). The significance of the proposed associations was tested by bootstrap with 5,000 subsamples. Finally, a moderation analysis was performed to look into the influence of AI Orientation Readiness on the relationship between the four skill categories and PE.

3. Result

3.1 *Descriptive statistics data*

The demographic character of the 250 respondents who were accounting students is featured in table 3. The sex ratio indicates higher prevalence among female students (58.4%) than male students (41.6%), further consolidating the trend of feminisation of accounting training. Participants were well distributed in the different academic years, with most of them being in their third year (41.2%) and second year (32.8%), and to a lesser extent in their final year (26%). Interestingly, 62.8% of students indicated that they had already been exposed to AI in their courses, while 37.2% did not. Such distribution implies that AI is increasingly embraced in accounting teaching, making it worthy for examining students' development of AI knowledge for AI-based work world.

Table 3. Respondent Demographics

Demographic Variable	Category	Frequency	Percentage (%)
Gender	Male	104	41.6
	Female	146	58.4
Academic Year	2nd Year	82	32.8
	3rd Year	103	41.2
	4th Year	65	26
AI Exposure (Coursework)	Yes	157	62.8
	No	93	37.2

Source; author 2025

3.2 *Measurement model evaluation*

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The results of the measurement model in terms of convergent validity and reliability levels for all constructs are presented in Table 4. It is noteworthy that all constructs have met the recommended limits, as indicated by the CR > 0.70, AVE > 0.50, and Cronbach's Alpha > 0.70 criteria. The Technical Accounting Skills construct demonstrated a CR value of 0.88 and an AVE value of 0.63. The outer loadings ranged from 0.71 to 0.85. Conversely, the internal consistency of Digital Technology Skills and Data Analytics & Interpretation is notably high, with CR estimates of 0.86 and 0.90 and AVE of 0.60 and 0.68, respectively. The construct Soft & Enabling Skills has been found to demonstrate adequate reliability, with a maximum CR of 0.91. In addition, the AI Orientation Readiness and Perceived Employability scales demonstrate favorable psychometric properties, with item loading ranges of 0.76–0.84 and 0.74–0.87, respectively. The measurement model exhibits adequate construct and internal consistency validity, thereby ensuring its suitability for subsequent analysis.

Table 4. Convergent Validity and Reliability

Construct	CR	AVE	Cronbach′ s α	No. of Items	Outer Loadings (Range)
Technical Accounting Skills	0.88	0.63	0.84	5	0.71 – 0.85
Digital Technology Skills	0.86	0.6	0.81	4	0.73 – 0.81
Data Analytics & Interpretation	0.9	0.68	0.86	5	0.75 – 0.88
Soft & Enabling Skills	0.91	0.64	0.89	6	0.72 – 0.86
AI Orientation Readiness	0.88	0.65	0.83	4	0.76 – 0.84
Perceived Employability	0.92	0.67	0.89	6	0.74 – 0.87

Source; author 2025

Discriminant Validity Fornell-Larcker Criterion The Fornell-Larcker criterion is another popular measure for discriminant validity among constructs which has been demonstrated in Table 5. By this criterion, the square root of the Average Variance Extracted (AVE) for each construct (presented in the diagonal) should be higher than its correlation with any other construct in the model (out-of-diagonal values). The diagonal values (from 0.77 (Digital Technology Skills) to 0.82 (Data Analytics & Interpretation and Perceived Employability) are higher than the inter-construct correlations on their corresponding rows and columns. For example, the square root of AVE for Technical Accounting Skills (0.79) exceeds its correlations with Digital Technology Skills (0.58), Data Analytics & Interpretation (0.53), and other constructs. This is true for all constructs, which means that each construct shares more common variance with its own indicators than with other constructs. As such, the findings provide substantial support for discriminant validity, suggesting that the variables in the model are plausibly and empirically unique.

Table 5. Fornell-Larcker Criterion

Variable	1	2	3	4	5	6
TAS	0.79					
DTS	0.58	0.77				
DAI	0.53	0.61	0.82			
SES	0.49	0.55	0.59	0.8		
AIOR	0.51	0.57	0.56	0.54	0.81	
PE	0.62	0.64	0.69	0.66	0.61	0.82

Source; author 2025

3.3 *Structural model evaluation*

Collinearity statistics are presented in Table 6 with predictors in the structural model based on VIF. All VIF scores are less than universally accepted threshold of 5.0, which suggests no serious multicollinearity in the predictor constructs. Particularly the VIF values varies between 1.502 (AI Orientation Readiness) and 2.874 (Digital Technology Skills), revealing that each construct independently contributes to the model without high

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degree of redundancy. These findings are a confidence booster in the regression estimates and also verify that the structural paths can be interpreted without fear of collinearity bias, thus the validity of any subsequent hypothesis testing and model interpretation.

Table 6. Collinearity Statistics (VIF Values)

Predictor Variable	VIF
Technical Accounting Skills	2.311
Digital Technology Skills	2.874
Data Analytics & Interpretation	1.937
Soft & Enabling Skills	2.125
AI Orientation Readiness	1.502

Source; author 2025

The findings of the structural path analysis are reported in Table 7. Each of the eight hypotheses proposed was validated through significant path coefficients (β) having t-values surpassing the critical value of 1.96 and p-values below the cut-off value of 0.05. Data analytics & interpretation (β = 0.31, p < 0.001) had the greatest direct effect on PE, followed by Soft & Enabling Skills (β = 0.26), Digital Technology Skills (β = 0.23) and Technical Accounting Skills (β = 0.19). Significant moderating effects of the interaction terms between AI Orientation Readiness (AIOR) and each of the four core competencies also were found. The moderating effect of AIOR was the strongest in the influence of DAI on PE (β = 0.17, p = 0.002), which means that readiness to adopt AI reinforces the relationship between DAI and PE. These results highlight the importance of incorporating AI readiness in skill development guidelines to enhance student outcomes in accounting education.

Table 7. Hypothesis Testing Results

Hypothesis	Path Relationship	β	t-Value	p-Value	Result
H1	TAS → PE	0.19	3.45	0.001	Supported
H2	DTS → PE	0.23	4.11	0.000	Supported
H3	DAI → PE	0.31	5.33	0.000	Supported
H4	SES → PE	0.26	4.78	0.000	Supported
H5	TAS * AIOR → PE	0.13	2.54	0.011	Supported
H6	DTS * AIOR → PE	0.11	2.06	0.040	Supported
H7	DAI * AIOR → PE	0.17	3.11	0.002	Supported
H8	SES * AIOR → PE	0.15	2.87	0.004	Supported

Source; author 2025

3.4 *R-squared and model fit*

The value of the R square (R2) represents the portion of the variation in the dependant variable that can be explained by the independant variable. In the current study, the DV was Perceived Employability and the MV was AI Orientation Readiness. The R^2 was calculated with the PLS-SEM technique. According to Hair et al. (2021), R^2 values of 0.75, 0.50 and 0.25 may be considered as large, medium and small, respectively. The R^2 value concerning Perceived Employability amounted to 0.673, which represents a moderately strong level of variance explained by the predictor variables: Technical Accounting Skills, Digital Technology Skills, Data Analytics & Interpretation, and Soft & Enabling Skills and including the moderating effect of AI Orientation Readiness. This indicates that about 67.3% of variance in Perceived Employability is accounted for by the model. In addition to the R^2 value, model fit was evaluated using the Standardized Root Mean Square Residual (SRMR), Normed Fit Index (NFI) and the chisquare-based statistics. The SRMR score of 0.051 is lower than the more conservative cut-

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off value of 0.08 which is sign of a good model fit (Henseler et al., 2016). In addition, the NFI of 0.912 exceeded the acceptable cut-off value of 0.90, indicating an acceptable fit of the overall model.

Table 8. R2 and Model Fit

Dependent Variable	R^2	Level of Explanatory Power
Perceived Employability	0.673	Moderate to Strong

Source; author 2025

Table 9 Model Fit Results The model fit indices were used to test the overall quality and adequacy of the structural model. The Standardized Root Mean Square Residual (SRMR) of 0.051 falls clearly below the cut-off of 0.08 which indicates a good model fit (Hu & Bentler, 1999). The Normed Fit Index (NFI) attained an estimated value of 0.912 above the threshold level of 0.90, indicating an acceptable comparative fit (Bentler & Bonett, 1980). Also, Chi-square/df ratio of 2.36 is less than the cut-off point of 3.00, indicating that the model shows a good fit of parsimony (Hair et al., 2021). Together these indices indicate that the structural model fits the data well and is acceptable for further interpretation and inference.

Table 9. model fit indices

Fit Index	Value	Threshold	Fit Evaluation
SRMR	0.051	< 0.08	Good Fit
NFI	0.912	> 0.90	Acceptable Fit
Chi-square/df	2.36	< 3.00	Acceptable

Source; author 2025

3.5 *Effect Size (f^2)*

Table 10 Effect size (f^2) of exogenous constructs on Perceived Employability (PE) As can be observed, these results measure the relative amount of variance in the dependent variable that can be explained by the predictors. According to the guidelines by Cohen (1988), a small effect is evident for Technical Accounting Skills ($f^2 = 0.089$), while Digital Technology Skills ($f^2 = 0.126$) is approaching a small to medium effect in consideration of its emerging role in shaping employability in digitalising work contexts. Data Analytics & Interpretation ($f^2 = 0.174$) is of moderate effect and it seems a rising need for analytical skills for accountants.

Somewhat more surprisingly, both AI Orientation Readiness ($f^2 = 0.248$) and Soft and Enabling Skills ($f^2 = 0.301$), have medium to large effects indicating their strategic relevance in the context of increased employability. The heavy impact of soft skills indicates that not only the technical ability, but adaptability, communication and working with others are vitals to coping with the changes driven by AI. These findings further support the multidimensional aspect of employability, as well as the need for learning and practice to accommodate the balance between technical, cognitive and behavioural competencies in accounting, as seen in educational and professional practice environments.

Table 10. Effect Size (f^2) of Exogenous Constructs on Perceived Employability

Predictor Construct	f^2 Value	Effect Size
Technical Skills	0.089	Small
Digital Technology Skills	0.126	Small-Medium
Data Analytics Skills	0.174	Medium
AI Orientation Readiness	0.248	Medium
Soft and Enabling Skills	0.301	Medium-Large

Source; author 2025

3.6 Predictive Relevance (Q^2)

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Value of Q^2 For the endogenous construct perceived employability, the Q^2 value is 0.347 as shown in table 11. According to Hair et al. (2021), if Q^2 is greater than 0, we can infer that our model is predictive related, with Q^2 values of 0.02, 0.15, 0.35 representing low, moderate, and high predictive relevance, respectively. Thus, the $Q^2 \approx 0.347$ would be highly predictive. It further indicates that the model has strong out-of-sample predictive ability when predicting variation in perceived employability. The results also reinforce the stability of the structural model, which is significant in both theoretically and practically, and is not only a statistical but also a practical factor related to predicting employability outcomes, especially in the era of digital transformation and AI readiness of the accounting profession.

Table 11. Q^2 Predictive Relevance for Perceived Employability

Endogenous Construct	Q^2 Value	Predictive Relevance
Perceived Employability	0.347	Medium

Source; author 2025

4. Discussion

Digital era competencies (Artificial Intelligence (AI) readiness, digital communication, data analytics and soft-enabling skills) used in the study as independent variables impact the perceived employability of accounting students in Indonesia. By offering insights on different levels of theory and application, the perspectives yielded in the study could inform reform of the curricula, pedagogical focus, and national human resource strategies for higher education, specifically within business and accounting schools.

The strong positive impact of AI readiness on perceived employability is consistent with previous studies (Dwivedi et al., 2021; O'Leary, 2023), providing evidence that students with an adaptable mindset towards automation, machine learning, and algorithmic thinking feel more employable. This is particularly important in the accounting area where repetitive work such as the posting of transactions, auditing and reconciliations are being automated (Pan & Seow, 2022). Given that the pace of digital transformation differs between different regions and institutions in Indonesia [2 Raharjo B., Widodo, H. (2022)], our findings suggest that the integration of AI-related content should be integrated in proactive manner in undergraduate accounting curricula. Furthermore, AI literacy is becoming less merely a technical prerequisite than employability capital (Jarke & Breiter, 2019). schools would be producing graduates who do not possess the digital norms in which private and public sector employers currently operate.

Digital communication competencies including those associated with virtual collaboration, remote coordination and online professionalism were also found to be a major predictor of employability. This finding supports ManpowerGroup's (2023) and Raj & Kumar's (2020) perspectives that employers in the current environment increasingly value both "hybrid communicators" people who are effective communicators – in both physical and virtual spaces. For Indonesian students, during the ongoing pandemic, in which asynchronous learning and online internships have been widely adopted, the capability to navigate the world of Zoom meetings, Slack threads, and email etiquettes have become part of the minimum skill set (Putri & Santosa, 2021). The findings support that a sense of proficiency in these skills increases students' belief in their preparedness for their workplace as per the self-determination theory Gaylor and Nicol (2016), where competence is adopted to increase intrinsic motivation and career self-efficacy.

The evidence indicates to a robust and statistically significant association between Data analytics competences and perceived employability, which echo on international evidence from Tan & Laswad (2018) and Chiu et al. (2022). Today's employers now require accounting graduates to go beyond merely mastering Excel and venture into areas such as data visualization (Power BI, Tableau), predictive modelling and business intelligence dashboards. This is particularly urgent in the case of Indonesia, where the digital finance and fintech ecosystems are developing very quickly (OJK, 2023). "We're in a world where decision-making is data informed," and as pointed out by Nugroho et al. (2023), the flight problem today is that non-data literate accountants are

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more and more excluded from the recruitment pipelines. So, universities need to marry their learning outcomes with the new industry demand: quantitative storytelling the ability to viewer strategic meaning from numerical trends.

Most affirmatively, however, this study explores desirable or 'soft' skills â€" eg adaptability, critical thinking, problem solving and teamwork â€" with the greatest impact on perceived employability. This corroborates the lasting conclusion of Canovi and Succi (2019), and recent evidence Heckman and Kautz (2012), referring to the soft skills that can even count more than the technical skills in recruitment especially in entry level jobs. The results support the "T-shaped graduate" notion of a professional with deep expertise in a single discipline (the vertical stroke of the T) and broad crosscutting skills for working with others and the skills to innovate (the horizontal stroke of the T). In the Indonesian context of accountancy, developments of remote working, cross-functional project teams, and sustainability reporting (i.e., ESG) demand that graduates be emotionally intelligent and ethically focused (Burritt et al. 2019).

From a theoretical perspective, our study contributes to the Human Capital Theory (Becker, 1964) and updates this model by claiming the relevance of digital and socio-emotional literacies in the perceptions of employability. The balance between technical (AI, data analytics) and professional (communication and teamwork) competencies highlights the demand for a more comprehensive competence model for graduates readiness. In addition, these findings lend support to Theory of Planned Behavior Ajzen (2020), in the employability area, as perceived control (mastery of skills), attitudes (confidence) and subjective norms (peer competition and digital expectations) come together to form employability beliefs.

Several strategic implications emerge. First, the evolution of accounting programs will require a redesigned accounting curriculum, one that does not simply equate technical accounting modules with technological ones, or equate those with human relations/communication-intensive courses. Merdeka Belajar, the education ministry's initiative, can become a platform to add more real-world, project-based learning in which to build these competencies. Second, campus career centers should reset their services, providing workshops on AI tools, data analytics boot camps and simulations of online communication (Cleland et al. 2016). Fintechs and digital consultants with industry will need to collaborate to co-design microcredentials and internships. Third, employability should be re-conceptualised not simply as a job, but as a self-reflective capability of digital agility, ethical reasoning, and human-centred communication. As Bedolla et al. (2024), highlights, the success of tomorrow's graduates will hinge not on the amount of information that they know, but the extent to which they are able to learn, unlearn and re-learn.

5. Conclussion

This research highlights the importance of technical accounting knowledge, digital technology capabilities, data analysis skills and attitudes as determinants of the perceived employability of Indonesian accounting students. The results confirm that each of these skill sets makes a critical contribution to advancing students' confidence and job readiness in an AI-based, quickly transforming economy. Additionally, AI Orientation Readiness positively moderated all proposed relationships, suggesting that individuals with greater knowledge of AI pro gress and trends benefit more from their own competences. These findings have an important implication for academic institutions to incorporate AI-based learning, hands-on data analytic experience, as well as interdisciplinary soft skills in accounting curricula in order to ensure that students are ready for future workplace demands. Validity of the employability frameworkThe model of employability represents a starting point that future research must go beyond, with the addition of longitudinal data and employers' perspective on the employability construct, for a thorough employability framework.

Author contributions

Adhevia Perdana Putri: Conceptualization, Methodology, Data collection, Formal analysis, Writing – Original Draft.

Agus Dwianto: Conceptualization, Methodology, Validation, Writing – Review & Editing, Project Administration.

All authors have read and approved the final manuscript.

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