

FUTURE-READY WORKFORCE AGILITY IN ACCOUNTING PROFESSION: INPUT FROM MALAYSIAN INDUSTRY – A PILOT STUDY

Mahfuzah Ahmad^{1*}
Zairul Nurshazana Zainuddin²
Nurul Ezhawati Abdul Latif³
Faizal Mohamed Yusof⁴
Fatimah Alwi⁵
Nurfarizan Mazhani Mahmud⁶

^{1 4 5 6} Faculty of Accountancy, Universiti Teknologi MARA, Perak Branch, Tapah Campus, 35400 Tapah Road, Perak MALAYSIA

^{2 3} Faculty of Accountancy, Universiti Teknologi MARA, UiTM Shah Alam, 40450 Shah Alam, Selangor MALAYSIA

*Corresponding Author (Tel: +60193156300, mahfuzah4149@uitm.edu.my)

Article history

Received date : 10-4-2026
Revised date : 11-4-2026
Accepted date : 17-5-2026
Published date : 1-7-2026

To cite this document:

Ahmad, M., Zainuddin, Z. N., Abdul Latif, N. E., Mohamed Yusof, F., Alwi, F., & Mahmud, N. M. (2026). Future-ready workforce agility in accounting profession: Input from Malaysian industry – A pilot study. *International Journal of Accounting, Finance and Business (IJAFB)*, 11 (65), 33 - 43.

Abstract: *Workforce agility is the ability of employees to be flexible in a changing work environment. It is increasingly vital for Malaysian industries in facing technological and market shifts. This paper examines how digital proficiency, critical thinking, and organisational support contribute to workforce agility using Resource-Based View (RBV) theory. The data are collected from pilot survey in two Malaysian companies. The results indicate strong basic digital skills but only moderate critical thinking abilities, with Company A performing slightly better overall. The study stress key areas for improvement, especially in digital skills that boost efficiency and in advanced thinking skills. Then proposes a conceptual framework to guide organisational steps for strengthening future readiness.*

Keywords: *Workforce agility, digital proficiency, critical thinking, organisational support, Resource-Based View (RBV), accounting profession.*

Introduction

Technological advancement in Malaysia driven by emerging technologies such as artificial intelligence (AI) has tightened the requirement for an agile, adaptive and future-ready workforce. Budget 2026 with an allocation of RM53 million for the Malaysia Digital Acceleration Grant has empowered the businesses to embrace digital solutions, driving productivity and strengthening national competitiveness against global competition (Bernama, 2025). These technologies and government support play an important role in shaping the future-ready workforce (Bernama, 2025).

Hence, to achieve future-ready workforce requires not only technical expertise but also the ability to meet evolving industry demands, including digital skills, problem-solving, and adaptability, which are increasingly critical for employability in the labour market (International Telecommunication Union, 2020). Recent developments in digital technologies, particularly the growing integration of artificial intelligence (AI) in professional work, continue to reshape job requirements and highlight the need for adaptable and future-ready employees in Malaysia. Strengthening the competencies is important in bridging the gap between academic preparation and workplace expectations. Graduate employability generally focuses on an individual's ability to secure employment, whereas workforce agility emphasises the ability to adapt and respond effectively to changing workplace demands. Hence, reduce the risks of graduate unemployment and underemployment. The Department of Statistics Malaysia (DOSM, 2024) reported the graduate unemployment rate in 2023 was 3.4%, representing approximately 173,300 individuals, while 1.55 million graduates were underemployed below their qualifications.

The Critical Occupations List 2022/2023 by TalentCorp identified digital and analytical skills as among the most in-demand yet difficult to fill competencies in the Malaysian labour market (TalentCorp Malaysia, 2023). Industry leaders in finance and professional services similarly emphasize the need for graduates to complement technical expertise with adaptability, problem-solving, and collaboration skills to meet evolving business needs (Dzulkifli, 2025; Tee et al., 2024). Despite several initiatives have been introduced by the Ministry of Higher Education (MOHE) and professional bodies such as the Malaysian Institute of Accountants (MIA) to align academic curricula with industry demands, significant capability gaps persist (Malaysian Institute of Accountants, 2020; Tee et al., 2024; OECD, 2022). The gaps include lacks in digital proficiency, critical thinking, and the ability to apply skills in dynamic environments. The gaps limit Malaysia's capacity to compete in a knowledge-based economy and create challenges for employers to sustain performance. Previous studies have mainly focused on graduate employability and individual competencies, with less attention given to how the elements collectively contribute to workforce agility in the accounting profession.

In addressing the gaps requires a framework that explains how internal capabilities can be developed and remain competitive. Thus, this study applies the Resource-Based View (RBV) as its conceptual framework. RBV argues that internal resources, when they are valuable, rare, inimitable, and non-substitutable (VRIN), can be used to achieve continuous competitive advantage. In workforce agility, digital skills, cognitive capabilities, and enabling organisational structures can serve as strategic resources that support competitive advantage and help organisations anticipate, adapt, and thrive amid change (International Telecommunication Union [ITU], 2020; Malaysian Institute of Accountants [MIA], 2020).

This study builds upon a series of projects funded under the Malaysian Fundamental Research

Grant Scheme (FRGS), which explored workforce competencies in the accounting and related professional sectors (Zainuddin et al., 2021a; Zainuddin et al., 2021b; Ahmad et al., 2021; Ahmad et al., 2023; Zainuddin et al., 2021c). This earlier projects examined digital talent development (Digital talent as technology enabler in the Covid-19 era: From the perspective of different stakeholders), digital skills and critical thinking in accounting (Digital skill and critical thinking in the Covid-19 era: A way forward for accounting profession), post-Covid digital transformation of the accounting profession, graduate employability among Millennials, and emerging competencies in the cyber era. While the studies offered useful findings, workforce agility was not the central dependent construct, the Resource-Based View (RBV) was not applied as the main theoretical framework, and digital competence, critical thinking, and organisational support were presented as separate skills rather than integrated into a single RBV based model explaining future-ready workforce agility. Limited studies have examined digital proficiency, critical thinking, and organisational support collectively within a single RBV-based framework explaining workforce agility in the accounting profession. The current study fills this gap by linking the elements within the Resource-Based View (RBV) framework to examine their joint impact on workforce agility, with specific consequences for accounting education policy in Malaysia.

Hence, this study attempts to investigate how digital proficiency, critical thinking, and organisational support interact to enhance workforce agility in Malaysia. Specifically, it seeks to answer:

1. What are the levels of digital proficiency and critical thinking among employees?
2. How do the skills support readiness for future workplace demands?
3. What organisational actions could strengthen the skills and overall agility?

Literature Review

To address the research questions, the following section reviews relevant literature on workforce agility, digital proficiency, and critical thinking from a Resource-Based View perspective. Then, an explanation of the research method and lastly, a conclusion and recommendation for further research are discussed.

From an RBV perspective, workforce agility is underpinned by the unique resource configuration of the firm. Studies (Barney, 1991; Wernerfelt, 1984) argue that human capital resources, including employees' digital skills and professional competencies, must not only exist but be integrated into organizational routines to yield sustained value. Workforce agility itself is defined as the ability of employees and organisations to respond swiftly and effectively to change while maintaining consistent performance levels (Sherehiy & Karwowski, 2014) and reflects this integration in practice. Recent work on digital skills (ITU, 2020) supports this by highlight that advanced digital competencies act as strategic assets, differentiating agile organizations from competitors lacking the capabilities. This aligns with the RBV view that utilising the resources effectively, rather than just having them, is what leads to long-term adaptability and strong performance (Barney, 1991; Wernerfelt, 1984; ITU, 2020; MIA, 2020).

To achieve workforce agility, organisation need to be future-ready which involves preparation for emerging challenges through continual learning and adaptation. The key enabler for future readiness in digital proficiency is the effective use of technology to support problem-solving, collaboration and innovation in evolving work environments (van Laar et al., 2017; International Telecommunication Union, 2020). In current work practice, this includes the ability to adapt to emerging technologies such as artificial intelligence (AI) integrated into

professional tasks. However, technology skills alone are insufficient; employees also need critical thinking to analyse information, evaluate alternatives, and make reasoned decisions in complex situations (Facione, 2015; OECD, 2022). Previous studies have examined digital skills and critical thinking separately. However, most studies focus more on general employability rather than how the elements work together to support workforce agility in professional settings. This shows the need to further examine how the elements interact in supporting workforce agility. The sustained development and application of the competencies depend on organisational and policy support, which provides structured training, fosters an enabling workplace culture, and implements broader measures that promote adaptability. Organisational support also plays an important role in translating individual competencies into workplace performance. Previous studies suggest that training opportunities, supportive leadership, and continuous learning environments encourage employees to adapt more effectively to technological and organisational changes (World Economic Forum, 2023).

Hence, when the three elements (i.e. digital proficiency, critical thinking, and organisational supports) are considered collectively, the elements form a cohesive foundation for building a workforce that is both agile and prepared for future demands. Existing studies have generally examined the elements independently, with limited attention given to how the capabilities work together within a workforce agility context. Limited Malaysian studies have combined the components into a single, cohesive model supported by workplace data, highlighting the need for further investigation in this context.

Conceptual Framework

Based on the above discussion, a conceptual framework is proposed to illustrate how the elements interact in shaping workforce agility.

In this study, RBV serves as the conceptual foundation linking internal resources, especially the digital and cognitive competencies of the workforce, to agility outcomes. The internal resource of valuable, rare, inimitable, and non-substitutable resources when aligned with strategic goals create an adaptive capacity that allow for timely responses to market and technological changes (Barney, 1991; ITU, 2020). The proposed framework suggests future-ready workforce agility as the central outcome. Workforce agility is the ability of employees to adapt rapidly to new circumstances, integrate new knowledge and skills, and maintain effective performance in dynamic environments (Sherehiy & Karwowski, 2014). It is not a single skill but the result of multiple competencies and organisational enablers working together. The framework identifies three interconnected elements that collectively influence workforce agility:

Digital Proficiency

Digital proficiency refers to an individual's ability to use digital tools, platforms, and systems effectively in the workplace. This includes basic ICT skills such as handling files, navigating software interfaces, and using internet resources, as well as more advanced skills like data analysis, collaborative platforms, and digital communication (van Laar et al., 2017). In the current business environment, digital proficiency permits employees to adapt quickly to new tools and processes, reducing downtime during technology adoption. It also supports more efficient problem-solving and collaboration across teams in different regions.

Critical Thinking & Problem-Solving

Critical thinking is described as the ability to analyse information objectively, evaluate multiple perspectives and make decisions based on available evidence (Facione, 2015). Problem-solving extends this ability by applying structured reasoning to identify practical solutions. Hence, the skills ensure employees can respond creatively and effectively when confronted with unexpected challenges. Within the context of agility, strong critical thinking allows employees to choose the most appropriate response under time pressure, while problem-solving ensures that the chosen approach is implemented effectively (OECD, 2022). Digital proficiency enables employees to gather and process information efficiently; meanwhile critical thinking ensures the information is used to make evidence-based decisions. Thus, critical thinking and problem-solving form the cognitive backbone of workforce agility.

Organisational & Policy Support

Even highly skilled individuals require supportive environments to fully utilise their capabilities. Organisational and policy support includes access to relevant training programmes, opportunities to apply new skills in real work settings, mentoring, and workplace cultures that reward adaptability (World Economic Forum, 2023). At a higher level, government or industry policies that encourage continuous learning, digital infrastructure investment, and flexible work arrangements can create broader conditions for agility to thrive. Without this systemic support, individual skills may not translate into overall workforce agility.

Interaction of Elements

The three elements consist of digital proficiency, critical thinking, and organisational supports as explained above are mutually reinforcing. Digital proficiency enhances problem-solving by providing access to tools and data; critical thinking improves the effective use of technology; and organisational support ensures both skills are applied consistently in practice (Sherehiy & Karwowski, 2014). The combined effect is a workforce that is not only skilled but also capable of sustaining high performance in a fast-changing environment. All the three elements must be present and interrelated to build true workforce agility. In Malaysia's labour market, this interaction becomes particularly important as employers face both a digital skills gap and a shortage of critical thinking skills as shown at figure 1 in the proposed framework.



Figure 1: Proposed Framework for Future-Ready Workforce Agility

Methodology

The research adopts a concept paper with pilot quantitative data. In addition, Sekaran and Bougie (2020) support a relatively small sample size to justify the exploratory nature of the study. Pilot studies commonly involve smaller samples to provide preliminary findings and support the refinement of research instruments before full-scale testing. Concept paper with theory (this study uses RVB) is suitable for explanatory research to clarify variables before doing a full-scale testing (Sekaran & Bougie, 2020). This section aims to provide preliminary empirical support and practical relevance for the proposed conceptual framework.

To maintain the privacy and confidentiality, the companies selected were named as Company A and Company B. From a total data of 43 participants, 22 participants were from Company A and 21 participants from Company B. The participants were selected using purposive sampling, as the study focused on employees involved in digitally supported work environments relevant to workforce agility. The demographic background of the participants is shown in Table 1. Company A engages in the pharmaceutical sector that requires coordination and resources to maintain business operation performance. Meanwhile, Company B operates in energy sector that expect technological integration and system reliability. Both companies are able to meet the research objective of how workforce agility is supported by digital proficiency, critical thinking and organisational support.

Table 1: Demographic Profile of Participants

Category	Company A	Company B
Total Respondents	22	21
Gender	Majority female (15)	Majority female (16)
Age	Majority born between 1981–2000	Similar age distribution
Education Level	Mostly bachelor's degree	More varied (certificate/diploma, bachelor's, master's, professional qualifications)
Employment Status	Full-time	

Meanwhile, two key skill domains from the conceptual framework were measured as shown in Table 2. The questionnaire items were adapted from previous studies (Facione, 2015; van Laar et al., 2017) and refined to suit the workplace context of this study. The items were reviewed to ensure the clarity and relevance before data collection.

Table 2: Measurement of Constructs

Construct	Description	Scale
Digital Proficiency	Five items assessing ICT-related tasks such as file handling, use of shortcut keys, opening browser tabs, using software tools, and managing digital communication.	5-point Likert scale (1 = Strongly Disagree to 5 = Strongly Agree)
Critical Thinking and problem-solving	Five items focusing on analytical reasoning, evaluating different perspectives, distinguishing between alternatives, identifying logical gaps, and drawing evidence-based conclusions. Adapted from established critical thinking assessments (Facione, 2015) and tailored to workplace.	

Data Collection and Analysis

Data were collected in recent years as part of a pilot study to refine the proposed conceptual framework. The research is the exploratory nature, thus, the findings will not be able to represent current workforce statistics but rather to inform the design of a full-scale study. The pilot questionnaire survey was formally sent by email to the respective companies after initial contact through telephone conversation. Participation was voluntary and responses were anonymous. All data were screened for completeness before analysis. Since this research is exploratory and a small sample size, descriptive statistics were used to calculate mean scores for each item and to compare results between Company A and Company B. As this study is exploratory and based on pilot data, the analysis focused on descriptive findings to support the refinement of the proposed framework for future large-scale testing. The findings were used to identify emerging skill patterns and to refine the conceptual framework in preparation for subsequent large-scale research.

Findings

The findings from the pilot data provide an initial view of the current levels of digital proficiency and critical thinking among employees and how the skills may support readiness for future workplace demands. The outcome provides potential organisational actions such as targeted training and workplace support that could strengthen the capabilities and enhance overall workforce agility.

Digital Proficiency

Overall, the scores for digital proficiency were high, ranging from 4.26 to 4.58 on a 5-point scale, suggesting that most employees are confident in their ICT abilities as shown in Table 3. The strongest task was “Opening a new browser tab” (mean = 4.58), while the weakest was “Using shortcut keys” (mean = 4.26). However, Company A provides slightly different outcome when consistently recorded slightly higher scores (4.36–4.86) as compared to Company B (4.10–4.38).

Table 3: Digital proficiency items for overall mean

Digital Proficiency Item	Overall Mean*	Company A	Company B
1. Opening a new browser tab	4.58	4.86	4.38
2. File handling and organisation	4.42	4.60	4.25
3. Using software tools for work tasks	4.37	4.50	4.20
4. Managing email and digital communication	4.36	4.46	4.23
5. Using shortcut keys	4.26	4.36	4.10

The results show that basic digital operations are well mastered, but certain efficiency enhancing functions, such as shortcut keys, are less frequently utilised. Shortcut keys are an advanced operational skill that, while not essential for basic digital use, allow tasks to be executed in about half the time compared to menus or toolbars, making them an efficiency enhancing method of interaction (Peres et al., 2004). The ability to improve in speed and multitasking is valuable to improve work productivity, meanwhile limited application of shortcut key use can slow task completion and reduce output, especially in repetitive tasks. Operational skills refer to basic technical skills for operating digital tools (e.g., browsers, search engines, email, and word processing), which are generally well developed in the workplace (van Laar et al., 2017). The research distinguishes formal, information, and strategic skills, which are more complex and less frequently used. Based on this classification, shortcut keys

can be positioned between the categories. They are more advanced than basic operations but less cognitively demanding than strategic skills, and in this sense, can be regarded as an efficiency-enhancing operational ability (van Laar et al., 2017).

Critical Thinking

Critical thinking scores were lower compared to digital proficiency, ranging from 3.56 to 4.12 as shown in Table 4. The highest-rated skill was “Analysing others’ ideas objectively” (mean = 4.12), while the lowest was “Making critical discrimination between alternatives” (mean = 3.56). Company A showed slightly higher variation (3.55–4.23) than Company B (3.57–4.00).

Table 4: Critical thinking items for overall mean

Critical Thinking Item	Overall Mean*	Company A	Company B
1. Analysing others’ ideas objectively	4.12	4.23	4.00
2. Evaluating multiple perspectives before deciding	3.98	4.10	3.85
3. Identifying logical gaps in reasoning	3.87	3.95	3.78
4. Drawing conclusions based on evidence	3.79	3.88	3.70
5. Making critical discrimination between alternatives	3.56	3.55	3.57

*Note: Overall means use all employees’ responses. Unequal participant numbers mean the overall mean may differ slightly from the midpoint of company scores.

The lower scores in critical thinking suggest that employees can process information objectively. Nevertheless, when selecting the most appropriate option among similar alternatives remains a challenging task. A similar outcome has been reported in the OECD Skills Outlook 2022, which observed that advanced reasoning and evaluative judgement skills are often less developed in the workforce as compared to basic problem-solving (OECD, 2022).

Overall, the results address Q1 and Q2 by showing that digital proficiency and critical thinking serve as foundation capabilities and advanced operational skills that support workplace efficiency, readiness, decision-making, along with adaptability in dynamic work environment. Hence, the results highlight the uneven development of technical and cognitive skills among employees. This reinforces the need for combined training approaches that target both areas simultaneously.

Conclusion

The study proposed a conceptual framework to enhance future-ready workforce agility in Malaysia by focusing on two main components such as digital proficiency and critical thinking. Based on pilot data from two companies, the findings show that basic digital skills are generally strong. However, for more advanced functions such as shortcut keys are less commonly used by the workforce. The findings are consistent with prior research that proved basic operational skills are usually better developed in contrast to the advanced productivity tasks (van Laar et al., 2017; Peres et al., 2004). Meanwhile, critical thinking scores were moderate when employees were required to differentiate between similar alternatives. This suggests that more complex thinking skills still need further development (Facione, 2015; OECD, 2022). Overall, the findings have addressed Q1 and Q2 by showing that both digital proficiency and critical thinking are important in supporting workplace efficiency, decision-making, and capability to respond to changes in the work environment.

The results also have practical implications for Q3. Organisations can strengthen the skills by introducing more integrated training programmes that combine digital skills and cognitive development as part of ongoing professional learning. A workplace culture that supports continuous learning, together with structured training enable to sustain workforce agility over time (OECD, 2022; World Economic Forum, 2023). This is consistent with the Resource-Based View that emphasises the importance of using internal resources to support long-term performance (Barney, 1991; MIA, 2020).

However, this study is limited by its small, non-random sample and the use of self-reported data (Podsakoff et al., 2003). Nonetheless, the pilot still provides useful findings and a practical framework that organisations and policymakers to guide capability development. Future research can expand the scope by including additional competencies such as teamwork and communication and perhaps testing the framework across different sectors to improve its generalisability (OECD, 2022). The framework may also be applied in other emerging economies that face similar challenges in aligning graduate capabilities with changing industry demands.

Acknowledgement

1. This paper draws on data originally collected under a research project funded by the Fundamental Research Grant Scheme (FRGS/1/SS01/UiTM/02), supported by the Ministry of Education Malaysia.
2. During the preparation of this paper, several digital tools, including ChatGPT and Grammarly, were used to support language refinement and improve clarity of expression. The ideas, analysis, and interpretations presented in this study are entirely by the authors. The authors have carefully reviewed the final manuscript and take full responsibility for its content.

References

- Ahmad, M., Zainuddin, Z. N., Abdul Latif, N. E., Abd Halim, F., Mohamed Yusof, F., & Sulaiman, S. (2022, July 3–5). Paper presented at the Accounting and Finance Association of Australia and New Zealand (AFAANZ 2022) Conference, Melbourne, Australia.
- Barney, J. (1991). Firm resources and sustained competitive advantage. *Journal of Management*, 17(1), 99–120. <https://doi.org/10.1177/014920639101700108>
- Bernama. (2025, October 11). *Budget 2026 to further strengthen nation's digital ecosystem – Gobind*. <https://www.bernama.com/lite/news.php?id=2477630>
- Department of Statistics Malaysia (DOSM). (2024). *Graduates statistics 2023*. Putrajaya: DOSM. Retrieved August 15, 2025, from <https://www.dosm.gov.my>
- Dzul kifli, S. (2025, January 21). Fresh graduates face employment challenges as AI takes over. *The Star*. <https://www.thestar.com.my/news/nation/2025/01/21/fresh-graduates-face-employment-challenges-as-ai-takes-over>
- Facione, P. A. (2015). *Critical thinking: What it is and why it counts*. Insight Assessment.
- International Telecommunication Union. (2020). *Digital skills insights 2020*. Geneva: ITU. <https://academy.itu.int>
- Malaysian Institute of Accountants. (2020). *MIA competency framework*. Kuala Lumpur: Malaysian Institute of Accountants. <https://www.mia.org.my>
- OECD. (2022). *Skills outlook 2022: Skills for a resilient recovery*. OECD Publishing. <https://doi.org/10.1787/2bd2f29a-en>
- Peres, S. C., Tamborello, F. P., Fleetwood, M. D., Chung, P. J., & Paige-Smith, D. (2004). Keyboard shortcut usage: The roles of social factors and computer experience. *Proceedings of the Human Factors and Ergonomics Society Annual Meeting*, 48(5), 803–807. <https://doi.org/10.1177/154193120404800509>
- Sekaran, U., & Bougie, R. (2020). *Research methods for business: A skill-building approach* (8th ed.). Hoboken, NJ: Wiley.
- Sherehiy, B., & Karwowski, W. (2014). The relationship between work organization and workforce agility. *International Journal of Industrial Ergonomics*, 44(3), 466–473. <https://doi.org/10.1016/j.ergon.2014.01.002>
- TalentCorp Malaysia. (2023). *Critical occupations list 2022/2023*. Kuala Lumpur: TalentCorp. Retrieved August 16, 2025, from <https://www.talentcorp.com.my/images/uploads/publication/3/Critical-Occupations-List-MyCOL-20222023-1695267153.pdf>
- Tee, P. K., Lee, H. Y., Lee, S. T., & Low, J. S. Y. (2024). Demand for digital skills, skill gaps and graduate employability: Evidence from employers in Malaysia. *F1000Research*, 13(389). <https://doi.org/10.12688/f1000research.152673.1>
- van Laar, E., van Deursen, A. J. A. M., van Dijk, J. A. G. M., & de Haan, J. (2017). The relation between 21st-century skills and digital skills: A systematic literature review. *Computers in Human Behavior*, 72, 577–588. <https://doi.org/10.1016/j.chb.2017.03.010>
- Wernerfelt, B. (1984). A resource-based view of the firm. *Strategic Management Journal*, 5(2), 171–180. <https://doi.org/10.1002/smj.4250050207>
- World Economic Forum. (2023). *Future of jobs report 2023*. World Economic Forum. Retrieved August 16, 2025, from <https://www.weforum.org>
- Zainuddin, Z. N., Ahmad, M., Abdul Latif, N. E., & Yusof, F. M. (2021). Digital skill and critical thinking in the Covid-19 era: A way forward for accounting profession. Abstract submitted to the *Asian Conference on Environment-Behaviour Studies (AcE-Bs 2021)*.
- Zainuddin, Z. N., Ahmad, M., Abdul Latif, N. E., Yusof, F. M., & Sulaiman, S. (2021, December 8–9). Digital transformation of accounting profession: Post Covid-19 era. Paper

presented at the *8th International Conference on Science & Social Research (CSSR 2021)*, Virtual Presentation.

- Zainuddin, Z. N., Abdul Latif, N. E., Sulaiman, S., Abd Halim, F., Ahmad, M., & Yusof, F. M. (2021, July 4). Digital talent as technology enabler in the Covid-19 era: From the perspective of different stakeholders. Paper presented at the *Malaysian Finance Association International Conference (MFAIC 2021)*, Penang, Malaysia.
- Zainuddin, Z. N., Ahmad, M., Abdul Latif, N. E., Yusof, F. M., & Sulaiman, S. (2023). Factors influencing emerging competencies among professional accountants in the cyber era: Malaysian evidence. *Management and Accounting Review*, 22(1), 1–15. <https://doi.org/10.24191/mar.v22i1.2061>