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Distribution of Skill and Encouraging Motivation to Enhance Resilience: Evidence from Accounting Personnel During COVID-19 Crisis

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Abstract

Purpose: This study aims to identify the distribution of skill evolution for accounting personnel during the health crisis and investigate the impact of accounting skills in developing resilience among accounting personnel. **Research design, data, and methodology:** A total of 131 respondents of accounting personnel participated in a self-administered survey questionnaire. This data is analysed using the partial least square structural equation modeling. **Results:** The results show that accounting skills, digital skills, and writing skills have a significant impact on developing accounting personnel's motivation, subsequently leading to resilience. **Conclusions:** This study adds to the literature on the new requirements and future profiles of Malaysian organisation and the accounting profession. This will be a good reference for the practitioners to identify the relevant skills required for accountants after the pandemic. Furthermore, this study includes encouraging motivation and skills to improve resilience in the Malaysian context further to understand the push factors on skills evolution among the accountants. Higher education institutions with accounting courses would consider the potential future skills of accountants to meet market demands on time when updating the institutions' curricula program. Hence, the relevant skills required can be developed and practiced at the education level, especially secondary and tertiary levels.

Keywords: Distribution of Skill, Resilience, Accounting Personnel, Motivation

JEL Classification Code: M40, M41, I23

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1. Introduction

The distribution of skills required in the accounting profession is not static. They evolve and the pace of change has escalated during the COVID-19 pandemic. The highly infectious virus that drastically spread across the globe has led accounting personnel to work from home. Stay-at-home orders have put digital literacy and communication among the must-have skills as many workers have transitioned to remote jobs. Coupled with that, certain amendments have been considered on the accounting standard to reflect the surrounding conditions such as market volatility, credit declining, restricted capital, etc.

Accounting personnel need to be alerted to these changes and update their accounting knowledge. Thus, there is a need to develop resilience through the distribution of skills in the accounting profession to enable them to sustain themselves through difficult situations. How they anticipate the future will be based on their current experience and the distribution of skill evolution during the pandemic. Moving forward, resiliency will be needed when more changes come from technology disruption, expanded accounting standards, and networking opportunities. Nevertheless, despite the urgency of developing resilience in the accounting profession and the distribution of skill evolution that took place during the pandemic, little is known about the relationship between the two mechanisms from the accounting profession's perspective. The current study was conducted which aimed to achieve two objectives. The first objective is to identify the distribution of skill evolution for accounting personnel amidst the COVID-19 pandemic and the second is to investigate the impact of skill evolution on developing resilience among accounting personnel.

This study is different from current studies in the way that most of the current research focuses on digital technology and resilience in specific fields such as education (Iivari et al.,2020), food supply chain (Michel-Villarreal et al.,2021), healthcare (Tortorella et al., 2021), micro and small enterprises (Bai et al., 2021) and the economy (Pierri et al., 2020) – There is a lack of research focusing on accounting personnel. The study on the distribution of skills evolution during the pandemic and developing resilience among accounting personnel is still unexplored. This study also differs from other research because this study takes into consideration on the distribution of technical and communication skills required during the pandemic, while other studies focused on the accounting profession such as the impact of COVID-19 on the accounting profession (Jabin, 2021) and digitizing accounting education (Sarea et al., 2021). The current study differs from other studies as it focuses on the distribution of skill-based models to develop resilience. Other studies on resilience focus purely on the psychological, workplace, or businesses.

2. Literature Review

2.1. Resilience Theory

Resilience Theory is conceptualized by several disciplines. From a psychological perspective, resilience refers to the ability to react successfully to overcome an adverse situation (Ran et al., 2020). It focuses on the emotional and mental behavioral effort in adapting and recovering from the difficult condition. On the other hand, spiritual resilience refers to the ability to sustain an individual's wisdom through a set of beliefs when facing trauma, adversity and acknowledged stress (Manning et al., 2019). It emphasizes bouncing back. Physics defines resilience as elasticity in material science, while in the business context, resilience refers to crisis management or strategies for business stability and adaptability during disasters (Sharma et al., 2021). The essence of all those concepts concludes that resilience is the survival process and the ability to remain sustainable during unpleasant circumstances.

The evolution in resilience terminology has been discussed in various adverse situations including stress, natural disasters, economic downtrend and now, the health crisis that includes COVID-19 pandemic. Like it or not, individuals, communities, scientists and businesses have to handle the situation with their thoughts and notion of resilience. Despite the long list of research on resilience, the current pandemic has started a new trend in researching elements of resilience. Fighting the invisible creatures during COVID-19 pandemic not only ended with millions of fatalities but also led to mental stress, employment and business losses. Thus, the current study applies the resilience concept in order to develop the framework for accounting personnel from the aspect of skill evolution. It provides a new perspective in Resilience Theory (see Figure 1).

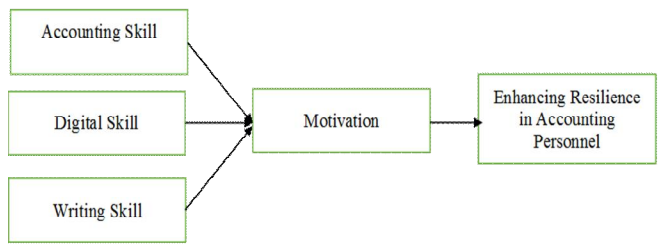

Figure 1: Proposed Conceptual Framework

2.2. Distribution of Accounting Skill

In this study, 'accounting skills' refer to the ability and knowledge of the accounting personnel to complete the accounting tasks. The COVID-19 pandemic crisis and its economic effects mean that investors and other stakeholders need high-quality financial information more than ever. To this end, accountancy firms, regulators, IFAC member organizations, and others have quickly made available advice and guidance on the accounting and financial reporting requirements that will need to be considered in addressing the financial effects of COVID-19 when preparing financial statements. Accounting is a professional career that requires good technical skills distribution. An excellent accountant can be determined by looking at his or her qualifications, such as good grades in accounting subjects. This is very important for companies to ensure that accounting personnel have the ability to carry out the necessary tasks. Carnas et al. (1999) see accounting literacy as important to those who would succeed in business. Furthermore, accounting courses are a basic requirement in most university business programs, both at the undergraduate and graduate levels to help students develop their literacy. In reviewing an accounting text, Williams (2005) noted that accountants who master the concepts contained within the text would be well on their way to business and accounting literacy.

Since litigation is often triggered by large price declines and earnings restatements, Glover et al. (2005) expect (or at least hope) that the educational aspect of a facts-forecasts separation would both help juries in cases involving allegations of improper estimates and in general improve their accounting literacy. Huston (2010) argues that financial literacy has two dimensions: understanding, which represents personal financial knowledge or financial education, and its use, i.e. the application of such knowledge in personal financial management. Lusardi et al. (2011) state that, although it is worth assessing how people are financially literate, in practice, it is hard to explore the way people process financial information and make decisions based on this knowledge. This is because the distribution of financial literacy covers a number of concepts, including financial awareness and knowledge, financial skills, and financial capability, and it is hard to capture all this information in a reasonable length of time to research it.

Also, studies have highlighted the ambiguous use of financial literacy, especially in grasping the differences between these constructs, i.e., financial knowledge or financial education. As an example, Robb, et al. (2012) make the distinction between the terms, claiming that financial literacy involves the ability to understand financial information and make effective decisions by using such information, while financial education means simply recalling a set of facts, i.e. financial knowledge. In short, the main focus of financial education is knowledge, while financial literacy involves, in addition to knowledge, the individuals' behavior and financial attitude. Based on these arguments, this study posits that:

H1: Accounting skills will have a positive significant impact on developing motivation among accounting personnel.

2.3. Distribution of Digital Skills

A strong and consistent theme across all participants related to the central importance of computer skills and comfort with technology in supporting practice resilience (Austin et al., 2021). The emergence of digitalization has become a priority among practitioners, especially professional accountants. Among practitioners, there is an increasing interest in how digital technology contributes to changing the roles of management accountants (Mostafa et al., 2020). Several studies have sought to establish the causal impacts of introducing technology in management accounting (Kallunki et al., 2011; Rom et al., 2007). Other theoretical perspectives have also been applied to technology and management accounting towards the changing role of the management accountant, due to the digitization of accounting processes (Rikhardsson et al., 2018). The use of technology and digital skills is crucial to ensure that accountants' roles become more business-oriented and strategic in accessing and analyzing information. Such relevant skills that require accountants to analyse and perform daily routine tasks are useful in preparing financial statements and for business decision-making purposes.

Furthermore, due to the rapid growth of technology, it requires a variety of technical, cognitive, and sociological skills distribution to perform tasks and solve problems in digital environments which is referred as digital literacy (Alkalai, 2004). According to Martin (2006), digital literacy is the awareness, attitude and ability of individuals to appropriately use digital tools and facilities to identify, access, manage, integrate, evaluate, analyze and synthesize digital resources, construct new knowledge, create media expressions, and communicate with others, in the context of specific life situations, in order to enable constructive social action. Furthermore, employers want people to have the skills distributed to hit the ground running in a new role and believe digital skills improve employee efficiency and increase business productivity (Jabin, 2021). There are 2 levels of skills as per the survey conducted by William et al. (2003), Level 1 includes an understanding of common ICT terminology; the ability to use basic features of

software tools such as word-processors and spreadsheets; and the ability to save data, copy and paste, manage files, and standardize formats within documents. Level 2 includes the use of search engines and databases, and the ability to make more advanced use of software tools.

In addition, basic literacy includes ICT fundamental knowledge perspective, namely understanding of theoretical concepts and principles of computers, information systems, digital information, algorithmic thinking and programming, technological limitations, and social impacts and, basic ICT skills perspective includes the ability to use ICT tools such as word processing and numbers (Jabin, 2021). These skills are basic in ensuring digital resilience can be achieved among accountants in performing their tasks and responsibilities. In this study, digital device literacy and digital applications literacy have been included as the components of digital skills. Based on these arguments, this study posits that:

H2: Digital skills will have a positive significant impact on developing motivation among accounting personnel.

2.4. Distribution of Writing Skills

Accounting professionals prepare various types of written communication, including financial reports, interdepartmental memos, strategic plans and proposals. Poorly written messages lack clarity and credibility and may be dismissed altogether (Andreassen, 2020). Writing effectively may distinguish a well-qualified accounting employee from an average employee in the accounting field. Well-qualified accounting employees tend to advance more rapidly and continue further within the accounting field, as well as within the company (Korschun et al., 2014). Writing skills are important and frequently used daily to disseminate information to society and the workplace. It is difficult to define the writing style and technique used since it is based on individual thoughts and perceptions (Iftanti, 2016). According to Grabe et al. (2009), learners are encouraged to explore their original ideas and creativity in writing through self-expression and experience. Based on these arguments, this study posits that:

H3: Writing skills will have a positive significant impact on developing motivation among accounting personnel.

2.5. Motivation

Motivation is the process of inspiring people to act and achieve the anticipated task (Magnano et al., 2016). It focuses on how and why people pursue those goals and what perceptions and beliefs they keep and acquire along the way (Woolfok, 2019; Mostafa et al., 2020). When a behavior is self-determined, the motivation behind it is referred to as intrinsic, which occurs when an individual decides to pursue a certain activity to satisfy their desires (Link, 2019). Extrinsic motivation, on the other hand, refers to behavior or activity done as a method to achieve the desired result (Link, 2019). Motivation in education may be characterized as a student's desire to learn and their subsequent conduct (Mostafa et al., 2020). As a result, a student's personal life will have an impact on their resistance to learning activities.

Although unfavorable life events have been related to a variety of poor outcomes, people with high resilience are less impacted by these negative experiences and generally operate better afterward (Edwards et al., 2016). A study conducted by Pitzer et al. (2017) predicted that each component of motivational resilience would be positively and significantly correlated with academic performance, and increase students' academic achievement across the school year, such that students who started the year highly motivationally resilient would show improvements in their grades, whereas achievement would decline for those who started the year less motivationally resilient. It is the same strategy that can be used when analyzing the skills necessary for accountants, which focuses on technical, digital, and communication, to ensure accountants' resilience can be sustained. Those who are more resilient tend to cope better with challenging situations (Stanley et al., 2016). As a result, motivation would have a moderating influence on accountants' skill growth and resilience. Based on these arguments, this study posits that:

H4: Motivation will have a positive significant impact on enhancing resilience among accounting personnel.

H5a: Motivation mediates the relationship between accounting skills and enhances resilience among accounting personnel.

H5b: Motivation mediates the relationship between digital skills and enhances resilience among accounting personnel.

H5c: Motivation mediates the relationship between writing skills and enhances resilience among accounting personnel.

There are limited past studies that investigate the association between skill evolution and accounting personnel resilience. However, past studies by Albott et al. (2020) remark that new skills will be able to promote resilience for healthcare workers during the pandemic. Besides, Dorado Barbé, et al. (2021) found that an individual who has higher adaptability skills, in general, shows greater resilience. Their study was conducted among the Spanish population. Another research conducted among the Spanish population found that skill achievement led to

a rise in resilience (Román-Mata et al., 2020). Past studies show that skill evolution has had a positive impact on resilience. In this study, the skill evolution was divided into technical skill, digital skill and communication skill to be in line with the changes in accounting standards, digital transformation and staff/client engagement. The skill evolution reflects the adaptability needed to cope with the adverse situation, and this is supported by Resilience Theory.

3. Research Methods

In order to achieve the objectives of this study, quantitative research has been conducted. The quantitative data collection has obtained information from the accounting personnel who are involved in the accounting-related task. A survey questionnaire has been distributed to determine the skill evolution required during the pandemic. Apart from that, a resilience measurement has been prepared to investigate the effect of digital skills, technical skills and communication skills on resilience. The target population is the accounting personnel in Malaysia.

The sample has been selected based on non-probability sampling, as the list of accounting personnel in Malaysia is not available. A judgmental sampling has been applied by setting criteria that the respondent should be the accounting personnel who performed accounting tasks during the COVID-19 pandemic period; specifically, working from January 2020 onwards. This study follows the suggestion of ten times rule by Hair et al. (2019).

A pre-test has been performed to validate the questions for the questionnaire. Thereafter, a pilot was conducted to ensure the reliability of the questionnaire before distributing it to target respondents. The purpose of the pilot is to test a small number of respondents to obtain the research outcome and data analysis (Resnick, 2015). 30 questionnaires were distributed for the pilot test to check the reliability. Data has been collected from the accounting personnel in 13 states and 1 federal territory in Malaysia. Questionnaires were distributed to accounting personnel via Google form and by hand. The email addresses of the potential respondents have been obtained from Malaysian Institute of Accountant officers and the researchers' contact.

This study used Harman's single-component analysis to discover common technique biases before moving on to the next analysis (Podsakoff et al., 2003). This study is critical to ensuring that no systematic measurement error exists in the observed connections between constructs. According to the results of the exploratory factor analysis of all items in the model, five factors in this study have an eigenvalue larger than one. The results demonstrated that common method bias is not a concern because the single factor test accounts for 32% of the variation, which is less than 50% (Adam et al., 2022; Fuzi et al., 2022; Ramdan et al., 2022; Samsudin et al., 2022).

3.1. Assessment of Measurement Model (PLS-SEM)

The measurement model has been evaluated using indicator loading, internal consistency reliability and convergent validity. Indicator loading with a value above 0.70 is generally recommended, otherwise, the item will be removed from the model. Internal consistency reliability was assessed using Composite Reliability (CR), Cronbach's alpha, and rho_A. CR values between 0.70 and 0.90 ranged from "satisfactory to good" (Hair, Risher, Sarstedt, & Ringle, 2019). Convergent validity will be assessed using Average Variance Extracted (AVE) and the AVE with value of above 0.50 is acceptable (Hair et al., 2019). The subsequent step is to determine the collinearity using the Variance Inflation Factor (VIF) and VIF value below 3 is recommended (Hair et al., 2019).

On top of the above analyses, Heterotrait Monotrait ratio (HTMT) has been performed to evaluate the discriminant validity. The values below 0.85 indicate the establishment of discriminant validity and ensures that the latent constructs used for measuring the causal relationship are different from each other (Hair et al., 2019; Shokory et al., 2022).

The next analysis that has been performed is to determine the R^2 for endogenous constructs in explaining the contribution of the proposed model to endogenous constructs. The rule of thumb to interpret the values by Hair et al. (2019) are 0.25, 0.50 and 0.75 indicating the level of weak, moderate, and substantial respectively. In addition, Q2 has been performed by adopting the blindfolding procedure to determine the model's predictive relevance. The value of Q2 was interpreted by Hair et al. (2019) as > 0 = small; > 0.25 = medium and > 0.50 = large.

4. Result

The result for the demographic profile is presented in Table 1 below, after taking into consideration the confidentiality and anonymity of the respondents. There were 39 male and 92 female respondents who participated in the survey. The numbers of respondents based on race were; Malay: 41, Chinese: 72 and Indian: 18. Most of the respondents were between the ages of 36-45 years old; 44 respondents were between the ages of 25-35 years old, 19 respondents were between 46-55 years old, and 10 respondents were 55 years and above. The highest number of respondents are from the Accounting and Audit Services

sector which consists of 99 respondents, the manufacturing sector had 16 respondents, the banking and finance sector had 14 respondents, and the agriculture and plantation sector had 1 respondent each respectively. In terms of experience, 55 of the respondents have been in the firm/company for 6-10 years, 47 had been in the firm for 1-5 years, 23 respondents worked in the firm for more than 10 years and 6 respondents had worked in the firm for less than a year (see Table 1).

Table 1: Respondent's Demographic

Demographic	Categories	Frequency	Percentage
Gender	Male	39	30%
	Female	92	70%
Age	18-24 years old	7	5%
	25-35 years old	44	34%
	36-45 years old	51	39%
	46-55 years old	19	15%
	More than 55 years old	10	7%
Education level	Postgraduate	5	4%
	Pre-University	4	3%
	Professional Members	14	11%
	Undergraduate	108	82%
Years of experience	1 – 5 years	7	7%
	10 years and above	44	33%
	6 – 10 years	51	39%
	Less than a year	19	14%
	more 10 years	10	7%

Using the ten times rule for performing the PLS-SEM analysis, the small sample size of 131 meets the minimum required sample which is 50 in this study (Hair et al., 2019). A few steps are required to validate the indicators. The first is to ensure that the VIF values are below 0.5. The results are presented in Table 2. Further statistical analysis was conducted by assessing the reliability and validity of the construct. The results in Table 2 show that it meets the requirement for Cronbach's Alpha, rho_A, composite reliability and average variance extracted (AVE) (see Table 2).

Table 2: Reliability and Validity Assessment of First Order Constructs

First-order construct	Cronbach's Alpha	Rho_A	Composite Reliability	Composite Reliability
Accounting Skills	0.859	0.861	0.914	0.781
Digital Skills	0.805	0.809	0.874	0.635
Writing Skills	0.873	0.876	0.908	0.665
Motivation	0.887	0.888	0.922	0.746
Resilience	0.763	0.767	0.863	0.678

Next is to analyze the significance of outer weight and interpret the indicators' absolute and relative contribution. The result confirms that the outer weights are significant, and the value is more than 0.5. After confirmation of construct, the hypotheses are examined. The results are presented in Table 3. The results presented in Table 4 show that H1 and H3 are supported. It indicates that technical skill and communication skill have a positive significant effect on resilience (see Figure 2).

Table 3: Result of Hypotheses Testing

Variables	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values	Remark
Accounting Skill -> Motivation	0.260	0.249	0.102	2.558	0.011	H1 supported
Digital Skill -> Motivation	0.198	0.205	0.085	2.334	0.020	H2 supported
Writing Skill -> Motivation	0.444	0.449	0.087	5.079	0.000	H3 supported
Motivation -> Resilience	0.682	0.685	0.058	11.840	0.000	H4 supported
Mediating effect of Motivation (AS->RS)	0.177	0.170	0.071	2.511	0.012	H5a supported
Mediating effect of Motivation (DS->RS)	0.135	0.141	0.059	2.279	0.023	H5b supported
Mediating effect of Motivation (WS->RS)	0.303	0.309	0.070	4.317	0.000	H5c supported

Note: AS is accounting skills, DS is digital skill, WS is writing skill and RS is resilience.

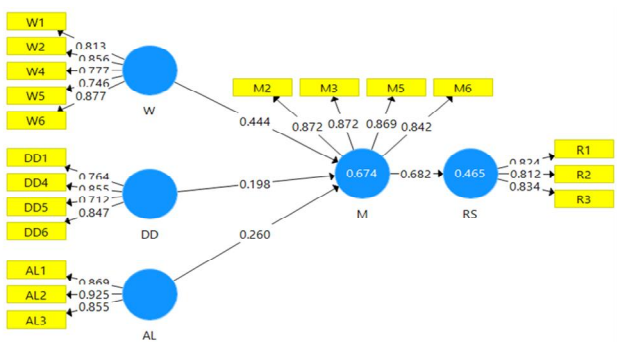

Figure 2: Constructs Analysis using PLS-SEM

Table 4 shows the predictive accuracy, predictive relevance, and effect size. It shows that the R square is 0.47 which denotes that the skills examined in this study contribute 47% to the accounting personal resilience. It indicates a moderate level of accuracy. The results also show that Q square value is 0.31. It implies that the model's predictive relevance is at the medium level. Moreover, the F square displays a small effect size.

Table 4: Predictive Accuracy, Predictive Relevance and Effect Size

Endogenous constructs	R^2	Interpret (Predictive Accuracy)	Q^2	Interpret (Predictive relevance)	Exogeneous Variable	F2	Interpret (Effect size)
Motivation	0.674	Moderate	0.493	Medium	AS DS WS	0.069 0.050 0.244	Small Small Medium
Resilience	0.465	Moderate	0.308	Medium	Motivation	0.868	Large

5. Discussions and Implication

Based on Table 3 above, it is found that H1, H2 and H3 have a positive and significant relationship between the distribution of accounting, digital and writing skill with motivation. Accountants are motivated to perform daily routine tasks on accounting matters that lead them to pursue goals and beliefs that they keep acquiring (Woolfok, 2019; Mostafa et al., 2020). Tasks such as financial statement reporting, and preparations are the normal routine performed by accountants in both commercial and accounting services. These routines not only require accounting knowledge but also the need to handle digital technology platforms. Accountants are moving into the digital era whereby most of the accounting transactions are achieved using computerized systems and cloud computing databases. This enables accountants to speed up the process when recording a high volume of transactions with fewer errors and to generate financial reporting fashionably. Therefore, the motivation for accountants to update their distribution skills in report writing to their clients and shareholders needs to be grasped to ensure that proper communication and reporting can be achieved by both parties.

Hence, it is crucial for accountants to maintain a certain level of motivation in performing the tasks given in a stipulated timeframe and dateline which becomes a process of encouraging people to achieve the anticipated task in a timely manner (Magnano et al., 2016). Furthermore, due to the intrinsic and extrinsic behavior of accountants being self-determined to pursue a certain activity to satisfy their desires to achieve the desired result (Link, 2019), it leads to the next hypothesis to be supported which is H4 motivation towards enhancing the resilience of accounting personnel. This can be supported by studies conducted by Pitzer et al. (2017) on motivational resilience towards academic performance and increasing academic achievement among students which is the same strategy that can be used among accountants focusing on the distribution of technical, digital, and communication skills. Accountants who are resilient towards the tasks given tend to cope better with challenging situations and skills (Stanley et al., 2016), especially during health crises.

Furthermore, the results of hypotheses H5a, H5b and H5c on motivation as the mediating effect between the distribution of accounting skills, digital skills and writing skills in enhancing resilience among accounting personnel indicated a positive and significant relationship. This has proven that accountants are motivated to equip themselves with the necessary accounting, digital and writing skills which makes them resilient in providing accounting services. The evolution of skills needed by accountants has grown tremendously since the COVID-19 pandemic in 2020, whereby accountants are required to work at home remotely from the physical office and with limited resources. Nevertheless, thanks to digitalization nowadays, accountants are able to acquire the distribution of skills in accounting, digital, and writing through various online platforms to ensure they can be resilient in providing accounting services. This distribution of skill evolution represents the dynamic capabilities (Alberti et al., 2018) that would assist the accountant in maintaining the momentum in performing their daily routine tasks in the accounting field.

In addition, Lusardi et al. (2011) state that it is hard to explore the way that people process financial information and make decisions based on financial accounting knowledge alone. This is because financial literacy covers a number of concepts, including financial awareness and knowledge, financial skills, and financial capability, and it is hard to capture all this information in a reasonable length of time to research it. Meanwhile, employers want people to have the skills to be productive straight away in a new role and believe digital skills improve employee efficiency and increase business productivity (Jabin, 2021). Incorporating the distribution of digital skills among accountants will increase the productivity of financial reporting, and they can be more resilient once motivated with sufficient digital resources and training. On another note, according to Andreassen (2020), poorly written messages that lack clarity and credibility may be dismissed altogether to avoid such confusion and errors in preparing financial reporting. Accounting professionals prepare a myriad of different types of written communications, including financial reports, interdepartmental memos, strategic plans, and proposals. In order to maintain a reputation in the profession, accountants hold a huge responsibility that needs to be delivered when completing to accounting tasks. It is crucial for accountants to be motivated to acquire accounting, digital, and writing skills during the pandemic in order to be resilient in providing accounting services to the public.

6. Conclusion

It can be concluded that the impact of COVID-19 ranges from people associated with the distribution of accounting professional skills, ways of professional communication, and the procedure performed, to a review of those procedures, knowledge management, and also accounting standards. As this is the "new normal", the accounting profession, as well as accounting professionals, need to adapt to this situation, and "trust" plays a vital role in this regard. It is expected that future accountants should have a more distribution of skills on technological profile with more personnel skills. In this context, higher education institutions (HEIs) must assess whether their programs and pedagogical models are adequate enough to respond to these challenges.

The findings of this study enable us to draw the conclusion that the relationships between the distribution of accounting, digital, and writing skills with motivation are all positive and significant for hypotheses H1, H2, and H3. In addition, findings from hypotheses H5a, H5b, and H5c on motivation as the mediating effect between the distribution of accounting skills, distribution of digital skills, and the distribution of writing skills in enhancing resilience among accounting personnel revealed a positive and significant relationship. The distribution of skills examined in this study contributes 47% to the accounting personal resilience. This has shown that accountants are motivated to equip themselves with the necessary writing, digital, and accounting skills, making them resilient in the accounting profession and enabling them to provide adequate accounting services. Since the COVID-19 pandemic, where accountants have been required to work remotely from the physical office and with limited resources, the evolution of skills distribution has been greatly increased. Accountants are required to invest more in their ICT training, namely, in business intelligence, big data and analytics, and data mining, to provide useful and timely information to support their decision-making skills.

This study makes significant theoretical and practical contributions. It adds to the literature on the new requirements and future profile of the accounting profession, as well as to published research on encouraging motivation and skill distribution to improve resilience; topics that have received little attention to date, particularly in the Malaysian context. This study also contributes to practice, specifically for HEIs that teach accounting courses, by presenting evidence on what future skills distribution among accountants will need to meet market demands, skills that should be considered in a timely manner when updating those institutions' curricula.

Like any research work, this piece also has some limitations. One of those limitations is the small size of the sample, which, due to the data collection methods used, does not allow the conclusions obtained in the study to be generalized. As an avenue for future research, we suggest that our study is replicated with a larger sample, not only in Malaysia but also in other countries, by means of questionnaires and to include other skills as variables such as Big Data, Fintech and Cryptocurrency.

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