

## Level of Study Competencies Focusing on Writing Ability\*

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### Abstract

The "Professional Accountants - The Future" report by ACCA identified the key forces driving change and the critical future skills for accountants working in public practice. The report which was issued in 2016 recommended that for an accountant to be effective to their employers and clients, seven professional quotients must be conquered. The proficiency consists of technical skills and ethics quotient (TEQ), intelligence quotient (IQ), digital quotient (DQ), experience quotient (XQ), creative quotient (CQ), emotional intelligence quotient (EQ), as well as vision quotient (VQ). However, there is little knowledge known about professional accounting students' confidence and capabilities in conquering these competencies. This data is crucial since faculty and educational institutions must offer sufficient and appropriate assistance and intervention in fulfilling the country's aim for more professional accountants. We focus on emphasizing the level of confidence that ACCA students have in their ability to grasp study and writing competencies, which are part of the technical and ethical competencies (TEQ). We offer insights that are significant for students pursuing professional accounting education. The research findings will be of great use to lecturers and faculty in developing strategies and supports that will help them accomplish the desired national aspiration.

**Keywords:** Study competencies, writing ability, professional accounting students, professional quotients