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## EMPLOYERS' PERCEPTIONS OF GENERIC EMPLOYABILITY SKILLS OF ACCOUNTING GRADUATES: EVIDENCE FROM SAUDI ARABIA

*PERCEPCIONES DE LOS EMPLEADORES SOBRE LAS  
HABILIDADES GENÉRICAS DE EMPLEABILIDAD DE  
LOS GRADUADOS EN CONTABILIDAD: EVIDENCIA DE  
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### ABSTRACT

*This study aims to examine the employers' perceptions about the employability skills required from accounting graduates in Saudi Arabia. To achieve this goal, a sample of employers in Saudi Arabia was invited to participate in brief survey of 24 questions to determine their ranking of the most important technical skills (12) and generic skills (12) for accounting jobs. Eight of the twelve technical skills were ranked as most important: financial accounting and reporting, tax and zakat accounting, cost accounting, computer and information technology skills and business and company laws. On the other hand, employers stated that all of 12 generic skills were of high importance. The study has important implications for both educators and accounting students in Saudi Arabia. For educators, the findings of the study suggest that university policy-makers and educators need to adapt their curricula so that their graduates can acquire and develop competence in the generic skills needed by the modern workplace. For accounting students, the findings of the study indicate that memorization for earning high grades is*

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*necessary, but not sufficient for employment and success in today's work workplace.*

### **KEYWORDS**

Saudi Arabia, employability skills, accounting graduates, accounting, emerging countries

### **RESUMEN**

Este estudio tiene como objetivo examinar las percepciones de los empleadores sobre las habilidades de empleabilidad requeridas para los graduados en contabilidad en Arabia Saudita. Para lograr este objetivo, se invitó a una muestra de empleadores de Arabia Saudita a participar en una breve encuesta de 24 preguntas para determinar su clasificación de las habilidades técnicas (12) y las habilidades genéricas (12) más importantes para los trabajos de contabilidad. Ocho de las doce habilidades técnicas se clasificaron como las más importantes: contabilidad y presentación de informes financieros, contabilidad fiscal y zakat, contabilidad de costos, habilidades informáticas y de tecnología de la información y leyes comerciales y empresariales. Por otro lado, los empleadores declararon que las 12 habilidades genéricas eran de gran importancia. El estudio tiene implicaciones importantes tanto para los educadores como para los estudiantes de contabilidad en Arabia Saudita. Para los educadores, los hallazgos del estudio sugieren que los encargados de formular políticas y los educadores universitarios deben adaptar sus planes de estudio para que sus graduados puedan adquirir y desarrollar competencias en las habilidades genéricas que necesita el lugar de trabajo moderno. Para los estudiantes de contabilidad, los hallazgos del estudio indican que la memorización para obtener altas calificaciones es necesaria, pero no suficiente para el empleo y el éxito en el lugar de trabajo actual.

### **PALABRAS CLAVE**

Arabia Saudita, habilidades de empleabilidad, licenciados en contabilidad, contabilidad, países emergentes

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## **INTRODUCTION**

The changing nature of the higher education market and the structure of graduates labour markets have placed increased emphasis on employability of accounting graduates. One of the outcomes of education is to satisfy the employment needs of employers and graduates. Within the accounting discipline, recognition of the increased complexity and rapid change in the professional role of the accountant has emphasized the need for graduates with high levels of employability skills (Howieson, 2003). Keller et al. (2011) defined employability skills as an assorted array of knowledge, skills, and attributes that are relevant for the workplace. In this respect, the expectations of employer groups have presented a significant challenge for accounting educators in relation to producing high quality, employable accounting graduates. Prior studies have

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divided the employment skills that accounting graduates must possess into two basic types: The first type is technical skills which consists of the general accounting skills such as numeracy (mathematical and statistical applications), bookkeeping, measurement, reporting, data analysis, tax preparation, IT proficiency, decision modeling, risk analysis, and compliance with legislative and regulatory requirements (Klibi and Oussii 2013). The second type is generic or soft skills such as communication, critical thinking and problem solving, teamwork, lifelong learning, information management, entrepreneurship, professional ethics and morality and leadership skills (Omar et al., 2012). These skills are very important because they enable the professional accountant to make successful use of the knowledge gained through education (IFAC, 2002). No longer are accounting graduates required merely to undertake the tasks necessary for information provision, such as bookkeeping, measurement and reporting. Instead, employer groups have highlighted the need for graduates to demonstrate skills that extend beyond technical competence in their discipline. Weber et al. (2009) argued that companies might not be concerned with the technical skills of their entry-level managers because they will be trained according to company standards, but most want their future managers to have generic or soft skills to be successful within the organization. In recent years, many firms have begun to recognize the relationship between employees' generic skills and the overall success of the organization (Walker and Ainsworth, 2001). Therefore, apart from providing students with the hard/ technical skills, universities have been entrusted with the task of grooming students with the generic or soft skills required to be successful professionals.

Despite the popularity of accounting program and its continuation to thrive, growing literature in business reveals concerns about the quality and level of preparedness of accounting graduates entering the business industry (e.g., Everson, 2014; Green et al., 2011., Baker and Phillips, 2000). These studies questioning the effectiveness of accounting education at universities that prepares the students for employment in terms of its focus only on technical skills and not giving appropriate attention to generic or soft skills. While some generic skills can be developed at the workplace or be learned "on the job", it has been said that these skills can also be developed during undergraduate's university studies. Good practice in generic skills is possible if undergraduates engage in holistic learning situations that integrate knowledge, skills, values and attitudes (Bunney et al., 2015). Then, examination of skills and abilities that employers need in order to incorporate them in the current curriculum is essential to address where the curriculum might fall short (Hodges and Burchell, 2003).

Literature in developed countries has often compared the perspectives of different stakeholder groups, especially employers, about which skills are important for success, as well as the levels of competence that should be acquired at university and the level of competence that graduates acquired (e.g., Abayadeera and Watty, 2016). However, there is a limited knowledge about this issue in developing countries. In April 2016, Saudi Arabia announced an ambitious economic program called "Saudi Arabia's Vision for 2030" which expresses Saudi Arabia's long-term goals and expectations and it is built upon country's unique strengths and capabilities. This vision guides country's aspirations towards a new phase of economic development aims to diversify sources of income instead of relying solely on oil, creating more job opportunities. 2030' vision states the importance of quality human capital as the major pre-

requisite for the sustainable development of Saudi Arabia. In fact, universities play a vital role in building such quality human capital. To date, there are 30 governmental universities and 12 private universities in Saudi Arabia. Among the programs offered in Business schools, accounting program is one of most popular programs with the highest number of enrollments. As the job market in Saudi Arabia becomes increasingly competitive, education is the key to developing the necessary skills to compete for improved employment opportunities and higher wages. The qualifications that employers set for hiring usually dictate the direction of potential accountants' knowledge and skills. In Saudi Arabia, there has been very limited research that has addressed the perceptions of employers, the most important stakeholder groups, of major employability skills of accounting graduates which are necessary in assessing work readiness in Saudi Arabia. Accordingly, knowing the skills that employers need in Saudi Arabia is an important matter, both for the students themselves, as well as for the educators in Saudi universities.

This study addresses the following research question: what skills do employers expect of accounting graduates for recruitment and in ongoing accounting employment in today's business environment in Saudi Arabia?. To answer the question raised, Section 2 of this study examines extant literature on the employment skills that employers need from accounting graduates. Section 3 explains the research method used in this study and Section 4 reports the result of the study, while Section 5 is conclusion and limitations.

## LITERATURE REVIEW

### Definition of employment skills

Although employability skills include both technical skills and generic skills, employability skills are a term that is often used interchangeably with terms such as 'graduate attributes', 'generic skills', 'generic attributes', 'soft skills', 'non-technical skills', and 'graduate skills'. This may be due to the fact that many researchers consider technical skills to be assumed skills in accounting graduates (Watty et al, 2012). Employment skills are the qualities that prepare graduates to meet the demands of being lifelong learners, agents for social good, and ready for personal developments in conditions of uncertainty and rapid global change". Employability skills sit within transferable skills (Tempone et al, 2012). Awayiga (2010) has found that employers are primarily satisfied with graduates' technical knowledge but they feel that they are lacking employability skills. The above research highlights the importance of transferable skills in the development of accounting undergraduate students. There is no definitive list of employment skills, either generally or within the discipline-specific context of accounting. Employability skills include many skills such as communication skills that include oral expression, listening skills and writing skills (eg., Milner et al., 2008), problem solving and teamwork (e.g., Gardner et al., 2005), analytical/critical thinking skills Albrecht and Sach (2000), leadership, analytical and interpersonal skills (e.g., De Lange et al., 2006), time management (e.g., Stoner and Milner, 2010), emotional intelligence (e.g., Jones and Abraham, 2009), creativity and flair and work in a group environment (Lee and Blaszczyński (1999).

**Employability skills sought by employers**

Many university' accounting graduates are found to be lacking soft skills that are needed by the employers. This is a very crucial aspect that needs to be looked into by universities so that they produce graduates who are not only well-versed in professional knowledge and hard skills, but also in soft skills. Kim et al. (1993) reported that the three most important criteria used by employers for selecting accounting graduates in Singapore are: the graduates' motivation or interest in the job, personal qualities and communication skills. Daggett and Liu (1997) surveyed employers of new accounting graduates in USA about their work force readiness finding them to be least prepared in writing, presenting, and interactive skills, and best prepared in the competencies of entering, retrieving, and analyzing data. Lee and Blaszczyński (1999) reported that while employers in USA felt that accounting knowledge and the ability to use accounting information was an important skill, they expected accounting students to learn a multitude of skills including being able to communicate, work in a group environment, solve real-world problems, use computer and internet tools.

Gabric and McFadden (2000) investigated students' perceptions of the expected marketable skill base finding that students agreed that developing personal transferable skills such as communication and time management which can be used in a wide variety of career-related situations is important for making them more employable. Hunton (2002) argued that many traditional accounting tasks can be reliably automated supporting claims that an accountant's worth is now increasingly reflected in higher-order skills, such as critical-thinking, problem-solving and analytical skills. Hanefa and Ismail (2003) found that accounting graduates in Malaysia are said to lack various skills that are important in today's job market. Among them are technological skills, oral and communication skills, and professional skills. Hassall et al. (2005) presented and compared the opinions of the employers of management accountants in Spain and the UK. The employers of management accountants in both Spain and the UK perceive that the non-technical skills are a necessary requisite for the management accountant to be able to perform his/her duties. Duoc and Metzger (2007) found that employers in Vietnam expect graduates to have good communication skills, which include English language proficiency, good problem-solving skills, and the ability to use information technology. Jones and Abraham (2009) suggested that no longer are accounting practitioners required merely to undertake the tasks necessary for information provision, such as bookkeeping, data analysis and tax preparation. Instead, they are now in a more encompassing position which has extended their roles into information facilitation, thus repositioning accountants as knowledge professionals rather than accounting technicians. This in turn suggests a need for a greater emphasis on incorporating components of emotional intelligence in accounting education.

Awayiga et al. (2010) surveyed the employers from Ghana on the skills required by graduates. They found that Analytical/critical thinking was rated as the most important skill by the employers. Bouyer (2011) in outlining the expectations of Big 4 firms in USA in terms of graduate recruitment, indicated that employers favor accounting graduates with a global mindset i.e. able to work in diverse teams including being able to interact with people from different cultural backgrounds. Ngoo et al. (2015) compared the perceived soft skills and technical skills between employers and accounting graduates in Malaysia. The results of their questionnaire survey showed that employers demand a more independent

and leadership type graduate instead of a follower. Sithole (2015) investigated the accounting knowledge and skills desired by employers in Swaziland and their level of satisfaction with skills demonstrated by entry level accounting graduates. The results indicated that computing techniques, written communication, and reporting skills are required by employers. Towers-Clark (2016) examined and compared employers' views in Singapore, UK and Australia, and found that the most important skills were analysis and critical evaluation, time management, interpersonal skills, problem-solving skills, communication skills and information technology skills.

Chen et al. (2017) studied the competencies, skills, and traits business students perceived as important for being a successful employee in USA. Their results indicated that students rated personal principles such as work ethic, teamwork, and learning/coach-ability highly, but they failed to recognize the importance of having internship experience and developing strong writing skills. Hakim and Bizri (2015) aimed to identify the types of skills that are lacking upon employment from the perspective of employers in Lebanon. They found that even though employers acknowledged the importance of generic skills, they prioritize technical skills. Salleh et al. (2017) examined if there is a correlation among the soft skills like collaboration skills, communication skills, and entrepreneurship towards employment in Malaysia. The findings revealed high mean score values in communication skills which explains the importance of communication skills towards employment after graduating. Abdullah et al. (2019) investigated the impact of soft skills possessed by graduates on their employment opportunity in Malaysia. They found that employability is positively associated with leadership skills, teamwork skills, and communication skills. Gerhardt (2019) examined the relation between soft skills and employability in Tanzania. The results revealed a significant positive correlation between teamwork skills and employment.

### **Expectation gap in accounting education**

While rapid and continuous changes take place in business life, structural changes in accounting education occur very slowly. This causes a gap between accountant education and accounting practices. In other words, accounting programs are not in harmony with the requirements of the real world. There has been considerable research on the gap between accounting skills needed by entry-level employees in the workplace, and the skills they actually possess upon graduation. Gabric and McFadden (2000) found that both students and employers ranked verbal communication, problem-solving and listening skills as the top three general business skills, but for other skills there were clear differences. Barrie (2006) examined the academics' perceptions of what he termed 'generic graduate attributes' and finds that there is no common understanding of what skills graduates should have to enter labour market. Findings of Kavanagha and Drennanb (2008) indicated that students are becoming aware of employers' expectations in terms of communication, analytical, professional and teamwork skills. Although employers are still expecting a good understanding of basic accounting skills and strong analytical skills, they are also requiring 'business awareness' and knowledge in terms of the 'real world'. Both students and employers report that many of the 'essential' non-technical and professional skills and attributes are not being developed sufficiently in university accounting programs. Jackling and De Lange (2009) investigated the emphasis placed on technical and generic skills developed

during undergraduate accounting courses from both the graduate and employer perspective. The findings suggested that, while both groups acknowledged the importance of technical accounting skills, employers required a broad range of generic skills that graduates indicated were not being adequately taught in their accounting degree program.

The results of Bui and Porter (2010) study provided broad support for the gap between the competencies employers of accounting graduates expect, and perceive, the graduates to possess. They indicated that the gap has three primary causes: differences in the expectations of accounting educators and employers regarding the competencies accounting graduates should possess; institutional and student factors that constrain accounting educators from developing the competencies they expect/desire accounting graduates to acquire and accounting educators' substandard performance resulting in accounting graduates not acquiring the competencies educators can reasonably expect to develop. Velasco (2012) presented a case study of the hiring process of recent university graduates to identify the key categories of skills and attributes that influence the selection process. The results showed that soft skills (personality and other qualities) are the most required attributes in the selection process. Good academic records only matter in the public sector. Klibi and Oussii (2013) examined perceptions and expectations of students and employers of the importance of skills and attributes for securing entry-level employment in accounting. Their findings indicated that employers are seeking graduates who possess a diverse range of non-technical skills. However, accounting students perceive that it is rather technical skills which determine their abilities to pursue a career in the accounting profession.

Webb and Chaffer (2016) aimed to identify generic skills considered important by employers and being perceived as insufficiently developed at universities by accounting graduates. The group of underdeveloped skills included oral communication, commitment to life-long learning, ethical awareness, vision and resilience. Sarifudeen (2020) found a gap in the perceptions of the undergraduates and employers on the importance of generic skills for their career. Undergraduates rated intellectual skills as their most important skill, followed by personal and technical skills while employers considered interpersonal skills to be the most important skill required by graduates, followed by intellectual and personal skills. 3.

## **RESEARCH METHOD**

### **Sample**

The sample comprised of 46 companies located in Mecca region. Data for these companies was collected from the graduates office at both Umm Al-Qura University in Mecca city and King Abdulaziz University in Jeddah city. This office is located in every Saudi university, and its role is to communicate with employers to provide job opportunities for graduates. This office has a database of all employers related to each of the study programs offered by the university. These companies are distributed over various sectors including banks, commercial companies, industrial companies, service companies and contracting companies. Through the two offices of graduates, the E-mail address of the human resources managers in these companies was obtained. 95 questionnaires were sent to

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these managers via E-mail. Sixty-eight responses were received, (response rate of 71.5%). Table 1 shows the demographic Profiles of the research sample.

**Table 1.** Demographic Profiles of the respondents

Category	Scale	N= 68 (100%)
Gender	Male	53 (78%)
	Female	15 (22%)
Qualification	Bachelor	52 (76.5%)
	Master	14 (20.5%)
	Doctorate	2 (3%)
Working experience	Less than 10 year	6 (9%)
	10-15 year	32 (47%)
	15-20 year	19 (28%)
	More than 20 year	11 (16%)

As shown in Table (1), the majority of the respondents were men. Most of the respondents have a large number of years of experience, which means that they have sufficient experience in matters related to employment, which increases the credibility of the opinions obtained from them. The educational background, qualifications and work experience indicate that the respondents would have a collective perspective on issues relating to the employment. The purpose of the above analysis is to ensure that the questionnaire was completed by experienced and knowledgeable persons who have concern and interest in employment.

### Instrument development

This study is a cross-sectional survey that sought to collect field data on employers' perceptions of what skills that accounting graduates should possess, which are important for their success in the workplace in Saudi Arabia. The questionnaire consisted of two sections. The first section is concerned with gathering some demographic information about the respondents (e.g., gender, qualifications, years of experience). In the second section, employers were asked to rate on a scale ranging from 1 (strongly disagree) to 5 (strongly agree) statements about the importance of 24 skills. Within the accounting profession there is little agreement over which skills should be developed and a wide range have been suggested as relevant. The 24 skills examined in the study were determined after reviewing prior studies (e.g., Ali et al., 2016; Ngoo et al., 2015; Klibi and Oussii, 2013; Nikitina and Furuoka, 2012; Jackling and De Lange, 2009). The 24 skills examined in the study include two skill groups: technical skills and generic skills. The first group includes 12 technical skills: financial accounting and reporting, cost accounting, management accounting, tax and zakat accounting, auditing and assurance services, professional ethics, business and company laws, business statistics and quantitative methods, finance, corporate governance, accounting information systems, computer and information technology skills. The second group includes 12 generic skills: leadership, written communication, oral communication, foreign language, analytical/critical thinking, continuous learning, emotional stability (e.g., self-control, calm), creativity, team



work, interpersonal (e.g., motivated, responsible, enthusiastic), flexibility and personal convictions. The participants were asked to fill out the questionnaire and return it back to the researcher via E-mail within a period of three weeks. The process of distributing and receiving the questionnaire survey took place during the months of July and August 2020. To ensure content validity, the survey instrument was vetted by four academics with expertise in the discipline of accounting in three universities in Saudi Arabia. Based on their recommendations, some amendments were made on the questionnaire to improve its clarity. The questionnaires were administered and collected during July- August 2020 and they were developed in Arabic language.

## RESULTS

Table 2 shows the mean scores of respondents for the 12 technical skills included in the questionnaire. As shown in Table 2, all technical skills received mean scores above 3 excepting the items corporate governance and business statistics and quantitative methods. This means that employers surveyed agreed that these skills are of importance greater than the mean-score. In addition, 8 of the 12 items were offered mean score above 4 (High importance). Analytically, the following skills were ranked at the top of the list: (1) financial accounting and reporting, (2) tax and zakat accounting, (3) cost accounting, (4) computer and information technology skills and (5) business and company laws. On the other hand, the following skills were ranked at the bottom of the list: (1) accounting information systems, (2) management accounting, (3) professional ethics, (4) auditing and assurance services and (5) finance. In fact, these skills received mean scores above 3, which means that these skills were considered to have a high importance to employers. In short, it appears that employers are seeking a diverse set of technical skills in new accounting graduates, because may be, these skills are crucial in creating added value to them.

**Table 2.** Respondents Perceptions of the Importance of Technical Skills

Technical skills	Mean Score	Rank
Financial Accounting and Reporting	4.91	1
Tax and Zakat Accounting	4.87	2
Cost Accounting	4.76	3
Computer and Information Technology Skills	4.61	4
Business and Company Laws	4.56	5
Accounting Information Systems	4.32	6
Management Accounting	4.12	7
Professional Ethics	4.02	8
Auditing and Assurance Services	3.86	9
Finance	3.68	10
Corporate Governance	2.76	11
Business Statistics and Quantitative Methods	2.34	12

Table 3 shows the mean scores of respondents for the 12 generic skills included in the questionnaire. As shown in Table3, all generic skills received mean scores above 4 (High importance). This means that employers surveyed agreed that all of these skills are of high importance. Analytically, the following

skills were ranked at the top of the list: (1) oral communication, (2) written communication, (3) team work, (4) continuous learning and (5) interpersonal (e.g., motivated, responsible, enthusiastic). On the other hand, the following skills were ranked at the bottom of the list: (1) foreign language, (2) analytical/critical thinking, (3) leadership, (4), personal convictions and (5) flexibility. In fact, these skills received mean scores above 4, which means that these skills were considered to have a high importance to employers. In short, it appears that employers are seeking a diverse set of technical and generic skills in new accounting graduates. These results are similar to the findings of several previous studies (e.g., Ali et al., 2016; Ngoo et al., 2015; Klibi and Oussii, 2013; Nikitina and Furuoka, 2012; Jackling and De Lange, 2009).

**Table 3.** Respondents Perceptions of the Importance of Generic Skills

Technical skills	Mean Score	Rank
Oral Communication	4.93	1
Written Communication	4.89	2
Team Work	4.86	3
Continuous Learning	4.68	4
Interpersonal (e.g., motivated, responsible, enthusiastic)	4.63	5
Emotional Stability (e.g., self-control, calm)	4.59	6
Creativity	4.46	7
Foreign Language	4.39	8
Analytical/Critical thinking	4.27	9
Leadership	4.15	10
Personal Convictions	4.11	11
Flexibility	4.06	12

The common belief among university students is they have to study hard attempting to earn high grades because employers are targeting graduates with outstanding academic records. However, the results of this study suggest that this idea does not seem to capture what is actually happening in companies, as employers value more aspects related with personality and other personal qualities of the graduates. The results indicate that technical skills are necessary but not sufficient for accounting graduates to obtain and succeed in the workplace. Success and continuity in work place, as expressed by employers, requires graduates to also possess a large number of generic skills. Although the survey was specific to the subject domain of accounting, I feel the results have wider appeal due to the generic nature of the skills concerned within most business curricula although, of course, this would need to be tested by further research.

## CONCLUSIONS, IMPLICATIONS AND LIMITATIONS

Growing business literature reveals concerns about the quality and level of preparedness of business graduates entering the labor market. Employers are seeking a diverse range of skills and attributes in new graduates in order to maintain a competitive advantage. This study aimed to examine the employers' perceptions about the skills set required from accounting graduates in Saudi Arabia. To achieve this goal, a sample of employers in Saudi Arabia was invited to participate in the study. A questionnaire was developed that was brief and free

of specialized jargon. 24 skills were of interest in this study which include 12 technical skills and 12 generic skills. employers were asked to rate on a scale ranging from 1 (strongly disagree) to 5 (strongly agree) statements about the importance of 24 skills. The results of the study show that employers surveyed agree that 8 of the 12 technical skills are important. The skills which are ranked as the highest important are: financial accounting and reporting, tax and zakat accounting, cost accounting, computer and information technology skills and business and company laws. On the other hand, employers surveyed agree that all of 12 generic skills are of high importance. The skills which are ranked as the highest important are: oral communication, written communication, team work, continuous learning and interpersonal (e.g., motivated, responsible, enthusiastic).

This study has important implications for both educators and accounting students in Saudi Arabia. With regard to educators, the results of the study indicate to the need to revise the curriculum or at least the method of teaching them in order to train the students the generic skills which has become very necessary for employability and continuing to work at the present time. While some generic skills can be developed at the workplace or be learned "on the job", it has been said that these skills can also be developed during undergraduate's university studies. Good practice in generic skills is possible if undergraduates engage in holistic learning situations that integrate knowledge, skills, values and attitudes (Bunney et al., 2015). For students, the study indicates that memorization for earning high grades is necessary, but not sufficient for employment and success in today's work workplace. Robinson and Garton (2007) document that most students do not realize the importance of possessing transferable skills, and they assume that mastery of skills within their discipline is enough to get that all-important, postgraduation position. Accordingly, graduating from colleges and universities often lack the skills needed in the world of work.

However, this study has some limitations. This study focused only on a small sample of employers in Mecca region, future studies can examine this issue extensively to include more regions in Saudi Arabia. This study examined only 24 technical and non-technical employability skills, future studies can examine a greater number of employability skills that employers need in accounting graduates. This study focused on examining the perception of employers of employability skills, future studies can examine the awareness of accounting students of these skills to identify the expectations gap regarding these skills. Also, future studies can examine how to improve accounting curricula or teaching mechanisms to help the student acquire these skills during the study in the university.

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