

## **Developing Graduate Capabilities Beyond Technical Competence – Do Undergraduate Accounting Programmes Provide Adequate Support for the Workplace?**

[https://doi.org/10.33318/jpacs.2021.41\(1\)-2](https://doi.org/10.33318/jpacs.2021.41(1)-2)

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### **Abstract**

Since the late 1950s, numerous studies pointed out that the theory-practice gap in accounting is widening, expressing strong doubt on the survivability of tertiary accounting education. The objective of this study is to add clarifications by providing recent insights into the expectations of accounting graduates at the workplace and the emphasis placed by universities in developing graduate capabilities. Using an interpretive research approach, this study collects data from semi-structured interviews with accounting employers and early career graduates from diverse industry settings in Fiji. Document analysis of the undergraduate accounting curricula at the Fijian universities is undertaken to gauge expectation of accounting academics. The results from this study suggest that the accounting education programmes have been very responsive in trying to prepare students for changing workplace needs. While both employers and graduates acknowledged the significance of technical knowledge and non-technical skills, there is a gradual shift in demand for non-technical skills. This study used a purposive sampling technique to select the participants and as such the findings cannot be generalised. However, the findings and conclusions provide contextual arguments that tertiary accounting education do provide adequate workplace support to the students and all stakeholders need to recognise that graduate capabilities are developed over two different learning environments.

**Keywords:** Accounting Graduate Capabilities; Accounting Profession; Fijian Universities; Theory-practice gap; Undergraduate Accounting Curricula

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