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

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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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Introduction

There is widespread concern that the relevance of undergraduate accounting programmes to the work of accountants is eroding (Boyce et al., 2019). Since the late 1950s, numerous studies have asserted that the prevailing issue is the perceived mismatch between the graduate attributes an employer expects and those that accounting academics expect students to develop from curriculum by the time they graduate (Lawson et al., 2014; McDowall et al., 2012; Bui & Porter, 2010; Tatikonda, 2004). Despite this ongoing criticism, tertiary accounting education providers across the globe are continuing to produce accounting graduates, and eventually these graduates are absorbed in the job market (Tempone et al., 2012; Parker et al., 2011). Therefore, it has become essential to investigate whether tertiary accounting curricula continue to pay inadequate attention to the expectations of the accounting profession.

Employers have consistently argued that graduates lack the required attributes expected of them at the workplace (Tempone, et al., 2012). In order to better prepare accounting graduates for the challenging world ahead of them, accounting educators and professional bodies have been repeatedly urged to explicitly define and deliver the graduate attributes needed to be successful in today's accounting profession (Brewer et al., 2014). According to Barrie (2006), "graduate attributes are knowledge, skills and personal traits higher education students develop through education and practical experience. These attributes include, but go beyond the technical, disciplinary knowledge that has traditionally been the core outcome of most university courses" (p. 215). Though employers continue to expect graduates to demonstrate understanding of fundamental technical accounting knowledge (Leong & Kavanagh, 2013; Kavanagh & Drennan, 2008), they prefer graduates who possess a wide range of non-technical skills (Low et al., 2016; Kavanagh & Drennan, 2008). The demand for soft skills is rapidly increasing (Low et al., 2013), but university accounting education continues to place emphasis on developing purely technical skills (Ahadiat & Martin, 2016; Kushniroff, 2012; Braun, 2004; Albrecht & Sack, 2000; Elliott, 1991).

Changes are made in accounting education, and universities are taking heed of calls for curriculum reform (Wells et al., 2009). However, these changes do not reflect what is required of an accountant for long-term career demands across a variety of organisational settings (Lawson, et al., 2014). Some studies have noted that accounting academics are aware of the employer expectations, but they appear to have low motivation to teach the graduates with the required non-technical skills for

career success (Lubbe, 2014; Abayadeera & Watty, 2014; Bui & Porter, 2010).

Big data, cloud computing, mobile and intelligent devices, and social platforms have a massive impact on the accounting profession, and consequently redefine the professional profile of accountants (Stanciu & Gheorghe, 2017; Tempone, et al., 2012; Albrecht & Sack, 2000). These gradual transformations call for new types of competencies among the accounting graduates, such as critical thinking capabilities (McDowall et al., 2012; Wolcott et al, 2002). Although technologies may be available to assist accountants with the monotonous tasks, it cannot replace essential soft skills such as teamwork, communication, and emotional intelligence because accountants interact with clients and each other (Saylor, 2020). According to Low et al. (2013, p. 4), "Soft skills are a range of general education skills that are not practice-specific, and include communication skills, analytical and problem-solving skills, leadership skills... team players skills and critical thinking skills". Furthermore, it is noted that expectations of employers from different-sized firms may vary (Tempone, et al., 2012; Bui & Porter, 2010). According to Bui and Porter (2010), the Big 4 accounting firms place huge emphasis on non-technical skills such as analytical, critical thinking, oral presentation, and writing, while small and medium firms expect accounting graduates to possess a wide range of technical accounting knowledge and oral communication skills.

Generally, prior studies have argued that a significant deviation exists between the graduate attributes university accounting programmes expect students to acquire by the time they graduate, and the expectations of the accounting profession. Furthermore, prior studies argue that tertiary accounting education continues to focus on technical skills despite repeated calls for soft skills. Therefore, this paper seeks to examine the validity of these arguments using recent results obtained through a qualitative research approach. Firstly, this paper ascertains the most essential competencies for successful practice in accounting from the perspective of employers and early career graduates from diverse industry settings in Fiji. Secondly, a review of undergraduate accounting programmes and graduate feedback are meant to provide valuable insights into the extent to which the university accounting programmes in Fiji are paying attention to the graduate competencies expected by employers. Lastly, this paper contributes to the existing literature by providing clarification as to whether the requisite skills for a life-long career can be developed through university training over the three-year duration of the undergraduate accounting programme.

Literature Review

The Ford Foundation and the Carnegie Corporation published reports highlighting concerns over accounting curricula in the U.S in 1959 (Gordon & Howell, 1959; Pierson, 1959). Similarly, the American Accounting Change Commission (1989) highlighted that accounting education must produce graduates who have a broad array of skills and knowledge. The American Institute of Certified Public Accountants (1999) outlined the core competencies required for entry to the accounting profession, which they categorized into broad business perspective, functional, and personal competencies. In all three categories, importance was given to communication skills and technological adaptability. To be successful in public accounting, there are requirements for communication, intellectual and interpersonal skills, general knowledge, organizational and business knowledge, and accounting and auditing knowledge. The emergence of business intelligence has significantly reframed the work of accountants, requiring them to become involved in a wider variety of business decisions (Lawson, et al., 2014). Though employers still expect graduates to be equipped with sound understanding of fundamental accounting knowledge, they place more emphasis on non-technical skills (Low et al., 2016; Bui & Porter, 2010).

According to Legatt (2019), creativity is the most in-demand soft skill for accountants today, and in a business sense, creativity is about finding innovative ways to solve problems. There is a shift in the role of accountants from accounting technicians to knowledge professionals, with the main growth field being business advisory services (Jones & Abraham, 2009; Howieson, 2003). According to Brewer at al. (2014), "accountants have evolved to become integrated thinkers who enable Enterprise Performance Management (EPM) by partnering with managers across the organization to add value" (p. 31).

"Interaction is a key element of a work placement in accounting" (Stanley, 2013, p. 792), and communication skills (oral, written, and interpersonal) are a fundamental competency for a successful career in accounting (Abayadeera & Watty, 2014; Tempone, et al., 2012). Communication skill is considered one of the key deficiencies in the competency of accounting graduates (Bui & Porter, 2010; Jackling & De Lange, 2009; Kavanagh & Drennan, 2008). A study conducted by Ameen et al. (2010) at US universities revealed that students still perceive that accounting deals with numbers only, hence only mathematical skills are considered important. Students fail to understand that the main purpose of accounting is to communicate financial information, which requires high level of oral communication. A slight

increase in the importance of communication skills has been seen after accounting curricula added oral presentation requirements (Ameen et al., 2010).

One of the most important characteristics of organisations is that they organise their employees to work in teams, and employers value an accounting graduates' ability to work effectively in a team (Paguio & Jackling, 2016). Tempone et al. (2012) identify teamwork skills as the core value held by small regional firms, and they define teamwork skills as "being one of the family" (p. 50). Furthermore, a study by Bui and Porter (2010) shows that employers from large-, medium-, and small-sized accounting firms also placed relatively high value on teamwork skills, even though accounting curricula place little importance on developing this capability. Similarly, a study by Wells et al. (2009) highlighted that, although university accounting education provides professional skills development, teamwork skills require more attention.

The business environment is directly impacted by rapid advancements in technology, globalization, and competition, and as such it is essential that graduates demonstrate technological adaptability (Stanciu & Gheorghe, 2017; Albrecht & Sack, 2000). According to the partners of Big 4 accounting firms, graduates are required to be equipped with analytical skills because, during the first two initial years of work, graduates are expected to analyse and interpret huge amounts of data (Low et al., 2013). The emergence of cloud computing, accounting software, and business analytics has transformed financial reporting and decision-making, which has led to increasing demand for advanced technological competence in the accounting profession (Pan & Seow, 2016). Data analytics, forecasting, and budgeting have been identified as in demand, and these require a huge reliance on technology (Muldowney, 2020; Zhang, 2020). To improve employability of accounting graduates, it is vital that the accounting curricula place more emphasis on technological developments in the market (Kotb et al., 2019).

A study by Jones and Abraham (2009) indicates that emotional intelligence is a crucial competency that accounting graduates should possess for success in today's business environment. According to Salovey and Mayer (1990, p. 1), emotional intelligence (EI) "involves the ability to monitor one's own and other's feelings and emotions, to discriminate among them and to use this information to guide one's thinking and actions". One of the roles of accountants is to express professional judgement, and as such it is essential that graduates demonstrate an emotional commitment to other individuals, which could be gained through business ethics education (McPhail, 2001). People who approach life tasks with emotional

intelligence usually are at an advantage in solving problems. In conjunction with generic skills, the EI competency is required to allow accountants to excel in strategic decision making, teamwork, leadership, and client relations (Daff et al., 2012).

Practitioners believe that the requisite soft skills can be taught at the university, while the technical skills can be taught in the workplace (Low et al., 2013). The role of accounting education is to develop a wide range of knowledge and train students to think analytically and critically (Tatikonda, 2004). Numerous studies have highlighted employers', academics', and professional accounting bodies' dissatisfaction of the university curriculum in equipping the graduates with essential competencies required for the changing business world (Tempone, et al., 2012; Bui & Porter, 2010; Jackling & De Lange, 2009; Kavanagh & Drennan, 2008).

Universities have gradually responded to the calls for changes in accounting education by introducing more focus on development of non-technical skills (Leong & Kavanagh, 2013; Barrie, 2006). In English-speaking countries, accounting curricula have been subject to continuous re-evaluation by professional accounting bodies (Carr & Mathews, 2004). For instance, in New Zealand, changes in academic requirements are initiated by the New Zealand Institute of Chartered Accountants (Low et al., 2013). Similarly, in Australia, quality and learning standards are assessed by the Tertiary Education Quality Standards Agency (TEQSA), and three professional accounting bodies, namely the Institute of Chartered Accountants in Australia (ICAA), Certified Public Accountant Australia (CPAA), and the Institute of Public Accountants (IPA) (Watty et al., 2014).

However, it has been noted that, despite widespread calls, universities are making minimal changes that do not equip graduates with the attributes necessary for the workplace (Boyce, Narayanan, Greer, & Blair, 2019; Lawson, et al., 2014). Accounting education continues to pay inadequate attention to development of non-technical skills, particularly interpersonal and communication skills, problem-solving or critical thinking, and team work (Ahadiat & Martin, 2016; Stanley, 2013; Behn, et al., 2012; Bui & Porter, 2010; Jackling & De Lange, 2009). According to Parker et al. (2011), "internationally there are sporadic signs of improving interactions between accounting professions, higher education providers and academics" (p. 8). Universities are dawdling to adopt the changes demanded of the business environment (Botes, 2009). National education systems are reforming to adapt changes (Mandilas et al., 2014), but preparation of students for careers in public accounting or auditing is still a key focus (Lawson, et al., 2014). Similarly, Ahadiat and Martin (2016) notes that "accounting curriculum is in need to produce graduates

that have a broader set of skills, preparations and attributes than taught in a traditional accounting program" (p. 23).

Despite the recognised need for changes in university curricula, practical engagement is also an important and often overlooked component for teaching soft skills to accountants. Some employers seem to have unrealistic expectations from the universities (Gray & Murray, 2011; Cramer, 2006), or are unwilling to invest in professional development trainings themselves (Raybould & Sheedy, 2005). To enhance knowledge and skills of accounting graduates, it is important to focus on development of cognitive thinking skills during their university learning period, but this development also requires short and long-term work experience (Wolcott, 2011). In order to go beyond technical competence, structured work experience is essential (Jackling & De Lange, 2009). Theoretical ideals may have an impact on accounting practice, but it is important to recognize that institutional arrangements have wider impact on accounting practice (Scapens, 1994).

In summary, the review of prior studies indicates that there is a strong perception that accounting education pays little attention to the expectations of accounting graduates at the workplace. Furthermore, the broad set of skills and attributes required for accounting practice continues to be debated. Similarly, various stakeholders believe that it is the responsibility of accounting academics to equip students with the requisite skills for the workplace by the time they graduate. Therefore, the two dominant research questions that this research paper examines are:

RQ1: What are the most essential competencies for successful practice in the accounting profession?

RQ2: How adequately do tertiary accounting curricula focus on the workplace requirements of the accounting graduates?

Research Methods

This study employs a qualitative research approach to collect and analyse data. In a qualitative study, the researcher talks with people about their perceptions and experiences through interviews, direct observations or document reviews out in the real world (Sekaran & Bougie, 2013; Patton, 2002). The goal of a qualitative research method is to help the researcher understand the phenomenon from the point of view of participants, as well as its social and institutional contexts, which are lost if textual data is quantified (Myers, 1997). The research instruments used were semi-structured interviews and document analysis. The participants in this study were employers of

accounting graduates, and early-career accounting graduates from diverse industry settings. This research involved human participants; therefore, ethical clearance was obtained from the university's research ethics committee to ensure participant confidentiality and minimize risk of harm to the participants. Prior to conducting interviews, an informed consent was obtained from the participants.

Semi-structured Interviews

The interviews comprised fifteen employers, in essence accounting practitioners (see **Error! Reference source not found.**). Interviewing is one valuable data collection method, as it allows the researcher to obtain rich data about specific variables together with providing opportunities to establish rapport with respondents, clarify questions, and add new questions (Sekaran & Bougie, 2013). Direct quotations are the basic source of raw data, revealing respondents' depth of emotion, their thoughts of what is happening, and ways they have organised their world (Saunders et al., 2009).

Potential employers of accounting graduates in Fiji were contacted to identify whether they were willing to participate in this study. These employers, fundamentally accounting practitioners, were involved in the recruitment and training of accounting graduates from all three universities in Fiji. The sample comprised of practitioners from chartered accounting firms, large- and medium-sized commercial and industrial organisations. The employers were mainly located in the capital city of Suva and on the western side of Viti Levu, mainly in Nadi, Lautoka, and Ba. Attention was drawn to practitioners who have provided service to the profession for more than 10 years and have obtained membership from professional accounting institutions. It is assumed that practitioners with vast years of experience in the field are in a better position to express their views on the most essential competencies required of an accountant in a dynamic business environment.

Similarly, accounting graduates who have been in the field between one to four years were asked to participate. Eight graduates participated in this study (see **Error! Reference source not found.**). It was assumed that within the span of one to four years graduates had developed sufficient knowledge to express their views about the competencies they found most essential to perform at a workplace. Furthermore, it was assumed that the views from recent graduates regarding the competencies that were developed through university accounting education reflect the current status of tertiary accounting curricula. The duration of the interviews was forty-minutes, and they were conducted either face-to face or, based on participants' availability, over

the telephone.

Document Analysis

Archival research involves reviewing historical administrative records and documents (Saunders et al., 2009). Document analysis is a low-cost way to obtain empirical data, which, when combined with data from interviews and observations, minimizes bias and ascertains credibility (Bowen, 2009). The accounting programme structures from the three universities in Fiji were reviewed to identify the areas of technical knowledge. Further to this, detailed unit outlines were studied to identify the non-technical competencies that accounting educators expected graduates to have attained from tertiary accounting curricula. The review of unit outlines augments the data obtained from interviews with respect to the graduate attributes expected from accounting education.

Findings

This section presents the findings from interviews and document analysis. Firstly, the extracts from interviews provide insights into the expectations of employers from the accounting graduates. Secondly, the findings from the document study outline the competencies that accounting educators expect the students to have acquired from the university accounting curriculum by the time they graduate. Finally, it presents graduate experiences regarding the competencies they consider essential for practice, and whether these competencies were developed adequately through university education.

Graduate Attributes Expected by the Employers

The general outlook on the competencies expected from accounting graduates seems similar across various employers. All 15 interviewees expressed a belief that graduates must come with the right and positive attitude towards work, be aware about their expectations, demonstrate the ability to apply knowledge into practicality, and have sufficient communication skills when they join any organisation.

All the employer interviewees indicated that they do not focus only on the grade point average (GPA) of graduates when recruiting them. Two partners at chartered accounting (CA) firms explained that they are in search of an all-rounded graduate because of the changing global landscape. In addition to the technical skills, graduates are expected to be equipped with soft skills. For example:

> Traditionally, the key indicator was GPA. If a graduate has high GPA, get that person on board. Over the years, there is a gradual shift. We employers seek an all-rounded graduate which includes communication skills, overall outlook - attitude towards learning and growth and views on social issues. (EMP08)

> GPA is no longer the key indicator because the global landscape is changing so a change in mindset required. Soft skills are much needed at our organisation because we are client-facing. (EMP03)

In terms of right and positive attitude, graduates are required to show willingness towards learning and development, demonstrate dedication towards work and keen to progress in their career. Two employers made the following comments:

> A person having average GPA, but right attitude can be groomed. We want graduates with 'do it' attitude because we can easily mould them. Though workload at CA firms is difficult to balance, a 'do it' attitude keeps it going. (EMP01)

> If graduates have right attitude, they will be able to absorb quickly and progress smoothly in their careers. Those that lack work commitment and learning attitude, leave the organisations in short period. (EMP02)

EMP01, a partner at CA firm, mentioned that graduates with average GPA can be trained into professionals if they demonstrate positive attitude to learn and grow. This employer further mentions that workload at CA firm is demanding, but a strong work commitment keeps an individual motivated. EMP02, a manager at a large commercial firm, placed emphasis on a positive learning attitude. This implicit attribute of graduates speaks out, whether they are going to progress in their careers as accounting professionals or not.

Employers elaborated that they consider communication skills (presentation, written, and interpersonal) of utmost importance. Practitioners at CA firms indicated that they consider peoples' ability to interact and talk to clients essential, because they deal with people daily. Furthermore, graduates are required to have social networking skills so that they can interact with clients at social functions. Employers also provide a certain level of coaching because they consider clients their priority. Graduates are expected to demonstrate confidence when dealing with clients. This was expressed by partners from two CA firms as follows:

> They should be able to prepare reports and have good level of communication skills because for us client relationship is essential. We deal with clients and the graduates interact with these clients. The other important aspect is socialising skills – how do you communicate with clients at social functions? (EMP01)

> We give key importance to communication and writing skills (for example, putting an email or drafting a letter to tax office). Soft skills such as social networking is much needed at our organisation because we are client facing. Confidence and social skills are of essence because we deal with range of people. (EMP03)

Similarly, those in commercial and industrial sectors described that they consider communication and human interaction skills essential. According to the remarks stated below, effective communication skills entail the ability to present and justify their work, express ideas to their team, write business letters and memos, and interpret technical reports. The following remarks were made by a practitioner at a commercial firm:

> One must have particularly good if not excellent written and oral communication. Communication is key to success at any workplace thus a graduate need to work on his/her communication skills to ensure that he/she has got public speaking skills, ability to express ideas to others, and write/edit memos, letters, and complex technical reports clearly and effectively. (EMP07)

Employers expected graduates to demonstrate the ability to apply their theoretical knowledge to practice. Without practical knowledge and understanding of real-world scenarios, graduates are deemed to have little understanding of the work environment and work culture. Some comments were as follows:

> Practical knowledge is much more needed when it comes to working in a field. What we do in theory prepares us generally however, the workplace requires practical application. The standards that we use are obviously the same as taught at universities. (EMP13)

> Graduates are expected to know the practicality of accounting work and to be hands-on with the everyday accounting issues that is practically required by clients. (EMP15)

In terms of awareness, graduates are expected to have a clear direction of their career path instead of switching to other organisations over a short period. The employers elaborated that they expect graduates to have the general knowledge of what is happening in the business environment and research about the employer. CA firms expect graduates to work long hours because they charge their time to clients. Some comments with respect to these competencies by employers at CA firms were as follows:

> The scope of learning in CA firms compared to commercial industries is huge and graduates must be aware of this. (EMP01)

> At CA firms, we do not leave at 5pm because we work with deadlines. We do not expect graduates to have a view of staying 8-5pm at work because often we have extended working hours. (EMP06)

> At CA firms we have long hours because we sell our time, we charge our time to the clients. For example, why do you always go to a good resort because of its service and same applies to us when clients look at us. (EMP15)

Employers at CA firms also indicated that they expect graduates have general knowledge and do some research of what is happening in the business environment – for instance, budget updates and views on social issues. Similarly, the commercial firms required graduates to be aware of how commercial organisations operate. Prior to joining any organisation, graduates are required to know what is expected of them in the corporate world and a fair idea about the work they would be doing. A CEO of commercial firm stated:

> One must be aware of what business the organisation is in. We expect graduates to learn very quickly the business we are in and what products and services we offer to our customers. They need to know the Industry we operate in and who all are the stakeholders of our business. (EMP07)

Employers expect graduates to have sound conceptual accounting knowledge. This knowledge sets the foundation upon which they can easily pick up the practical skills and develop as professionals. Some of the commonly-cited areas were complete accounting cycle, bookkeeping, accrual accounting, fixed asset management, VAT returns and bank reconciliation, and application of business laws and accounting standards. As indicated in the following remarks, employers have an implicit proviso

that graduates have sound understanding of conceptual knowledge:

> The knowledge from theoretical background is beneficial because it develops the intellectual capability so that you can put those theories into application, such as the standards. It is required to grow and build you. It provides added advantage to performance. In an environment where the requirements are much more complex, the theoretical knowledge has been beneficial such as revenue recognition. Whatever we learn at university is applicable especially those incorporated with real world scenarios. (EMP13)

> We do not require graduates to perform complicated accounting - we do basic accounting and analyse reports out of the system. If you can speak journals then I feel confident that the graduate has an understanding about accounting – accounts affected (Profit and Loss and Balance Sheet), accrual accounting, amortization. (EMP12)

> When they come in, we expect them to have the basic knowledge such as recognising a gain on sale or depreciating an asset and these things we learn in financial 101. (EMP10)

Problem-solving, analytical skills, ability to think outside the box, team playing, and information technology skills were some of the other essential competencies mentioned by the employers. Graduates are expected to have sufficient knowledge of accounting packages. Accounting practitioners at large commercial firms placed more emphasis on analytical skills:

> For us, the revenue analysis is comprehensive. Technological adaptability is quite important. We need graduates to come up with good analytical skills especially MS *Excel* knowledge is important at our organisation. (EMP02)

Teamwork skills is considered essential so that graduates could blend into the work culture and the team. A CEO of a commercial firm explained that teamwork skills enable graduates to appreciate the contributions of their fellow colleagues and positively contribute to the success of an organisation collectively:

> Teamwork is very vital in any organisation must be a team player. While working alone one must ensure he/she also fulfils the role of a team player. Working with other shows that you value them and the work they do and positively contribute to the success of the company as a team. (EMP07)

Responsibility is one of the personal attributes that employers expected graduates to be equipped with from the first day at work. Employers stressed that graduates are expected to take some responsibility and ownership of the tasks allocated to them and pay attention to the deadlines. Responsibility entails commitment to work and punctuality. A partner at CA firm commented:

> Responsibility indicates that they are genuine to become professionals and with that they hold high confidence and make decisions to show work commitments. With responsibility comes timely delivery and taking up allocated tasks with due diligence. (EMP14)

In general, the employers have indicated they search for an all-rounded graduate, with a combination of technical and non-technical skills. The purpose of the interview was not to establish the competencies regarded most essential by the employers. Communication skills (oral, written, and interpersonal), confidence, right attitude, computer skills, and industry awareness were commonly cited by all. Some deviations were observed across different sectors and sizes. In terms of technical knowledge, small commercial firms expected basic accounting knowledge, while large firms expected comprehensive knowledge. Furthermore, large commercial firms placed emphasis on analytical skills, while CA firms required graduates to be equipped with effective social networking skills in addition to analytical and problem-solving skills.

Review of Undergraduate Accounting Programmes at the Fijian Universities

The bachelor's degree programme structures in accounting across the three universities in Fiji were examined in terms of the content, learning outcomes, programme objectives, and types of assessment. This examination assisted in ascertaining that graduate competencies are developed through education. The bachelor's degree programme in accounting is for the duration of three years and is a composition of twenty-four courses. The accounting programme offered by the Fiji National University incorporates a four-month directed industrial attachment (The Fiji National University, 2019), while this practical component is not mandatory at the other two universities.

In the first year, the programme expects students to develop general understanding of the technical concepts and perform simple analysis. From the second year and then into the final year, students are expected to demonstrate application of methods,

techniques and strategies, regulations and legislations, conduct comprehensive analysis, critically evaluate scenarios, outline solutions, make decisions and write reports and memos.

In terms of technical skills, the accounting education focuses on a range of areas comprising financial reporting, management accounting, financial management, taxation, auditing and assurance, ethics and governance, accounting information systems, mathematics for commerce, and social research methods. The programme refers to accounting standards, regulatory requirements, and business law where relevant. The outlines indicate that students are required to read articles, analyse case studies, and interpret various regulations, accounting standards, and business legislations.

The learning objectives of the course outlines underline development of critical thinking, problem-solving, analytical, writing, and presentations skills. Assessments in the final year comprise presentations and group assignments, which is an indication of developing teamwork and presentation skills. The formal outlines state that on completion of these courses students will be able to demonstrate understanding of concepts, apply principles, theories and techniques, critically evaluate a scenario or case, and analyse and outline solutions to scenario-based problems.

In terms of technology skills, there are two specific courses. One first-year course on accounting software aims to train students in managing accounts receivable, accounts payable, payroll, inventory, cash management, and report generation. The second course is a third-year course, *Management Information Systems*, which aims to develop students' abilities in using information systems to make decisions across various managerial levels, data analytic techniques, process redesign, and technology management. The finance and mathematics courses elaborate the importance of *Excel* skills for risk analysis, budgeting, investment decision analysis, regression analysis, preparation of financial reports or worksheets, and various other financial computations. Furthermore, students in second-year and final-year courses are required to make presentations using Microsoft *PowerPoint*. Together with the technological skills, it is apparent that these courses develop analytical skills required in this digital era.

The theoretical courses require students to carry out research by reading articles, and gathering data through archives, surveys, and interviews. Students in these courses are also assigned tasks of analysing case studies. Second-year and third-year courses

place emphasis on group-based activities such as group presentations, discussions, and assignments. It is apparent that these activities are aimed to encourage collaboration among students to develop interpersonal, teamwork, leadership, presentation, and creative thinking skills.

The ethics and governance course aims to develop awareness and understanding of the main themes, perspectives, frameworks, concepts, and issues pertaining to corporate governance, corruption, professional ethics, and corporate social responsibility from historical, global, institutional, commercial, best practices, and regulatory perspectives (The University of the South Pacific, 2019; The University of Fiji, 2019). The course further aims to develop business students' abilities to critically analyse ethical dilemmas. The incorporation of this course in the accounting curriculum highlights that students are expected to recognise ethical implications of their actions and how to deal with ethical dilemmas in contemporary business environments.

All formal outlines provided a schedule of content and assessment deadlines. Attention is drawn to the assessment deadlines – otherwise, students face consequences for late submissions. Similarly, students' attention is drawn to class attendance. These details reflect that students are asked to take responsibility of their education, organize their tasks, exercise professionalism, develop an independent learning attitude, and improve time-management skills.

The undergraduate accounting programmes of the universities in Fiji are reviewed regularly by the external reviewers appointed by the professional accounting bodies. The programmes are locally and internationally accredited by the Fiji Institute of Accountants (FIA), CPA Australia and Chartered Accountants Australia and New Zealand (CA ANZ). Professional accreditations reflect that accounting education is relevant to the world of business, and academic preparation of graduates is in line with the expectations of the profession (Venter & De Villiers, 2013). The local and international professional accounting bodies accredit tertiary accounting education programmes in Fiji. As per the objective of accreditation, this reflects that the accounting programmes are aligned well with the requirements of the accounting profession.

In summary, the programme objectives, structure and formal outlines indicated development of both technical and non-technical skills. The programme is thought to provide sound knowledge on accounting concepts. Through the learning outcomes, the programme placed significance on thinking, writing and presentation, problem-

solving, analytical, and computer skills. The courses incorporate group discussions, article readings, case study analysis, research projects, and essay writing. For example, in year one, the Introduction to Information Systems/Introduction to Accounting Packages course, places emphasis on Microsoft *Excel* and accounting software skills. In year two, the Business Finance course requires students to develop problem-solving and analytical skills. In year three, the Auditing course focuses on group research projects, case study analysis, and presentations.

Graduates' Perspective on Essential Competencies

The general view from the graduates was that both theoretical knowledge and non-technical skills are essential to accounting practice. Graduates highlighted that the application of a broad base of theoretical knowledge acquired from university education largely depended on the industry setting. According to these accounting graduates, the fundamental competencies required for practice are communication and interpersonal skills, computer skills, MS *Excel* skills, time management, teamwork, critical thinking skills, and basic accounting knowledge.

All the eight graduate interviewees stressed the importance of teamwork and problem-solving skills. According to these graduates, teamwork skills are most essential in an auditing environment because members within the team are assigned different tasks and they have to deliver high-quality audits for each client as a group within a required timeframe. To achieve this team cohesion, effective communication, cooperation and time management skills are of utmost importance. According to a graduate at CA firm:

> [...] teamwork is one thing which is very essential at workplace. Being an auditor, we are assigned team members with whom we must accomplish an audit with. Thus, team bonding, interpersonal skills such as active listening and effective communications, time management to meet deadlines and cooperation is a must. Others include professionalism, work ethics and critical thinking. On the same note, understanding your roles and responsibilities are crucial. (GRAD01)

Furthermore, graduates elaborated that both written and oral communication skills are expected of them at the workplace, because they are required to communicate with people within the organisation as well as with the organisation's clients. In addition to this, communication involves a high level of confidence. A graduate at CA firm mentioned:

> [...] communication skills, we must know how to speak to people and be confident to put your views forward. If you are quiet, eventually you will be replaced because now people want someone who is exceptionally good with human relations and is able to make the other party understand as to what is happening. You need to be able to have knowledge of how to use *Email* as majority correspondence is done via email which has to be in par with professionalism. (GRAD05)

Graduates also highlighted that in the workplace they are expected to demonstrate a high level of professional and personal ethics, and an ability to apply theoretical knowledge to practice. Two graduates, the first at a large commercial firm and the second at a CA firm, made the following comments:

> The skills and knowledge required are ability to make decisions by applying the accounting concepts learnt in Universities. Have high levels of morals and values such as how to treat employees, how to act when faced with difficult situations, how to handle difficult situations, how to work under pressure, and how to take feedback positively. (GRAD02)

> Understand ability to apply accounting concepts to the work we are doing. For instance, we learnt about the Income Tax Act and the laws within them, now we are required to apply that knowledge in the income tax returns we fill. (GRAD08)

The increasing demand for computer skills has been acknowledged. Graduates mentioned that the work they are engaged in requires them to have knowledge of accounting software and advanced MS *Excel* skills. This was summarised by a graduate at CA firm as follows:

> You need to know and have knowledge of Accounting software and Microsoft Office, particularly Microsoft *Word* and Microsoft *Excel* (understanding and utilizing V-Lookup, comes at an advantage). You must be able to be a critical thinker and think beyond the normal way of doing things. You need to manage your time well…being a team player and paying attention to detail is important. (GRAD05)

Graduates' Feedback on Competencies Acquired from Accounting Degree Programmes

In terms of skills and knowledge obtained from university accounting education, graduates indicated that accounting educators paid attention to both technical and non-technical skills. The commonly cited non-technical skills were group work, presentations, research skills, confidence, and computer skills. Graduates mentioned that these competencies acquired from their curriculum assisted them to perform at the workplace.

In terms of theoretical knowledge, graduates mentioned that the knowledge obtained from university accounting courses was relevant to their workplace and has assisted them in explaining various aspects of practice. In addition to this, they elaborated that this basic knowledge about accounting has increased their confidence about accounting practice. The following comments were made by three graduates:

> Knowledge and skills acquired through university education were basic knowledge of accounting standards, practices, code of conduct and ethics, accounting journal entries, VAT implications and income tax. Additionally, computer skills such as accounting software (MYOB) and dealing with ethical situations was acquired. The taxation concepts were directly applicable to us in this working sector. The audit course developed understanding of ethical considerations, threats and materiality. The software knowledge learned was directly applicable in assisting me to adapt to other software packages used by the firm. (GRAD04)

> In terms of technical knowledge, basic knowledge is required in accounting such as our accounting entries and the accounting laws. Skills acquired and relevant to my field was of my presentation skills, excel skills, interpreting accounting information from various accounts. [GRAD07]

> [...] without the university accounting education, you will lack the ability to understand and reason out and working at a workplace is a level up to what is being taught to you. Studying Accounting has totally changed my perception…lecturers have moulded me so well…I have been able to comprehend why accounting practice is in a certain way, why do we use different principles, standards and most importantly dig into the roots of the system. (GRAD05)

In addition to technical accounting knowledge, graduates expressed that the accounting educators at tertiary institutions focused on developing a wide range of non-technical skills, which have uplifted their confidence and broadened their thinking. These skills have assisted them in terms of effective participation in work-related discussions and decision-making. This was summarised by two graduates:

> Skills acquired from university education were time management, ability to express ideas in coherent manner, confidence, self-motivation and decision-making. Having designed an accounting program which requires sufficient team works, presentations in acquiring confidence and communications skills within classroom and further applying it at workplace by being an active listener and effectively participating in work related discussions has moulded me in being a better co-worker amongst my colleagues. Likewise, including research work in accounting units has provided me to be a broad thinker and see a multiple way of tackling an issue. […] the lecturers deliver real life examples…I believe accounting units at tertiary institutions were more interesting and coherent when compared to secondary study for students to pursue their career in accounting fields. (GRAD01)

> Some relevant skills I gained from university education were presentation skills, computer skills (MYOB software), teamwork, leadership, ethics, theoretical knowledge and time management. The university education provides technical knowledge for performing duties at employment in both the private and public sector including financial, managerial accounting, auditing, taxation, finance and systems. [...] group work and theoretical knowledge acquired from studies is helpful in the day-to-day job activities I perform. (GRAD03)

From the comments expressed by the graduates, it is apparent that accounting education prepares graduates with a broad base of accounting knowledge. In addition to this, graduates indicated that they have obtained skills beyond the technical concepts within the classroom. The applicability of this theoretical knowledge is dependent on the industry and their work requirements. For instance, a graduate entering a chartered accounting firm finds auditing and taxation knowledge more relevant to their work. However, the concepts from other courses are not found equally important to that same graduate. In terms of non-technical skills, the skills developed through group work, presentations, familiarity with accounting packages, and research activities assisted the graduates in building confidence, making decisions, managing time, adapting to software packages, and becoming a team player. Graduates also acknowledged that workplace training and mentoring was

required to boost their morale towards the path of becoming successful accounting professionals.

Discussion and Conclusion

The global landscape of the business environment is changing (Brewer et al., 2014; Behn et al., 2012). The employer interviewees indicated that this change contributed to a gradual shift in the demand of soft skills expected at the workplace. In terms of competencies expected by the accounting profession, the findings of this paper support prior studies that there is an increasing demand for communication (oral and written) and interpersonal skills, confidence, and ability to apply theoretical knowledge into practice. The requirement of fundamental accounting knowledge was found equally important. The employer participants assumed that graduates are equipped with a sound understanding of the technical accounting skills and this aligns with the findings by Low et al (2016), Tempone et al (2012), Bui and Porter (2010), and Jackling and De Lange (2009). A slight variation was observed with respect to the level of intellectual capability – small commercial firms expected only the basics, while CA firms and large commercial firms expected comprehensive knowledge.

The non-technical skills frequently cited by the employer interviewees were communication (oral and written), positive attitude, confidence, and computer skills, while teamwork and analytical skills were least cited. The study by Bui and Porter (2010) revealed teamwork skills were cited by all employers. Furthermore, this study reveals that large commercial firms place emphasis on analytical skills, while CA firms require strong social networking skills in addition to analytical skills. Similarly, graduates stressed the high importance of technical knowledge, teamwork, critical thinking, communication, self-management, and computer skills expected at the workplace.

The results from the document analysis indicate that the objective of undergraduate accounting programmes at the Fijian universities is to equip graduates with a broad range of technical knowledge and non-technical skills. The unit outlines placed emphasis on critical thinking, writing and presentation, problem-solving, analytical, and computer skills. The graduate interviewees expressed that accounting academics paid sufficient attention to skills beyond public accounting, which involved management accounting, financial reporting, business finance, taxation, ethical behaviour, problem-solving, and computer skills. This reflects that the accounting graduates do acquire competencies that academics expect them to develop. Furthermore, the graduate interviewees have stressed that on-job trainings and

mentoring are essential to boost the confidence in their career path.

Based on the above discussion, the results of this study reflect that tertiary accounting educators are aware of the requirements of the accounting profession and they do pay attention to equip graduates with such competencies. Furthermore, the undergraduate accounting programmes are accredited by the local and international professional accounting bodies. Professional accreditations reflect that accounting education is relevant to world of business and academic preparation of graduates is in line with the expectations of the profession (Venter & De Villiers, 2013). As per the objective of accreditation, this reflects that the accounting programmes are aligned well with the requirements of the accounting profession.

According to prior studies, accounting educators recognized purely technical skills sufficient to the workplace, causing graduates to be inadequately prepared (Ahadiat & Martin, 2016; Lawson, et al., 2014; Kushniroff, 2012; Tatikonda & Savchenko, 2010; Kavanagh & Drennan, 2008; Braun, 2004; Albrecht & Sack, 2000; Elliott, 1991). However, the results of this study signal that accounting educators' expectation of the competencies to be developed from university education aligns reasonably well with the expectation of employers. The demand for non-technical skills depends on the specific needs of the industries (Tempone, et al., 2012); therefore, the question whether universities are producing work-ready graduates is not a major concern.

This paper provided significant insights into the expectations of accounting graduates and the status of undergraduate accounting curricula by incorporating views of employers and working graduates from various sectors including public accounting practice. New findings emerged with respect to how adequately accounting education prepares graduates for the workplace. This study makes two essential contributions. Firstly, it adds clarifications by providing recent insights into the expectations of accounting graduates at the workplace by interviewing employers and graduates in a wide range of sectors instead of focusing only on accounting firms. Secondly, this paper examines the current status of tertiary accounting education with respect to how adequately it addresses the requirements of the workplace through document analysis and graduate views. The findings suggest that the tertiary accounting education programmes have been very responsive in trying to prepare students for changing workplace needs.

Despite this, the findings are limited in their scope. The graduates interviewed were

from different sectors but comprised a small cohort. Therefore, the findings cannot be generalized. The review of programmes was considered sufficient to gauge accounting academics' views of the necessary graduate attributes, therefore educators were not interviewed. Within this scope, the new findings and conclusions provide contextual arguments that criticisms about accounting education are not so widespread as argued in the literature and why employers, including other stakeholders, need to recognise that graduate capabilities are developed over two different learning environments, the university and the workplace.

The review of accounting curricula was considered sufficient to reflect accounting academics' expectations with respect to graduate competencies to be developed through education. Future research can interview accounting academics at different universities and investigate how effectively they are able to incorporate those strategies in the classroom and what more they might do outside the curriculum to assist the graduates in improving their graduate capabilities. The curricula of universities are accredited by professional accounting bodies and they play a crucial role between universities and the accounting profession. Therefore, future researchers can investigate how these institutions can help accounting academics in fostering an enabling environment to improve graduate capabilities together with serving the roles within the universities.

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Appendix Interviewee List

List of Accounting Practitioners

Interviewee Code	Designation	Type of Organization	Years of Expertise
EMP01	Partner	Chartered Accounting Firm	20
EMP02	Manager	Large Commercial Firm	16
EMP03	Partner	Chartered Accounting Firm	30
EMP04	Audit Manager	Large Commercial Firm	16
EMP05	Chief Executive Officer	Large Commercial Firm	30
EMP06	Senior Audit Manager	Chartered Accounting Firm	13
EMP07	Chief Executive Officer	Small Commercial Firm	15
EMP08	Senior Partner	Chartered Accounting Firm	35
EMP09	Chief Financial Officer	Large Commercial Firm	30
EMP10	Chief Financial Officer	Large Industrial Firm	17
EMP11	Group Finance Manager	Large Industrial Firm	11
EMP12	Financial Controller	Small Industrial Firm	10
EMP13	Chief Accountant	Small Industrial Firm	10
EMP14	Partner	Chartered Accounting Firm	30
EMP15	Associate Partner	Chartered Accounting Firm	16

List of Accounting Graduates

Interviewee Code	Designation	Type of Organization	Years of Expertise
GRAD01	Accountant	Chartered Accounting Firm	2
GRAD02	Assistant Accountant	Large Commercial Firm	3.5
GRAD03	Accountant	Small Industrial Firm	1.5
GRAD04	Senior Accountant	Chartered Accounting Firm	3.25
GRAD05	Graduate Accountant	Chartered Accounting Firm	1.5
GRAD06	Finance Officer	Large Commercial Firm	3
GRAD07	Accounts Receivable Officer	Large Commercial Firm	2
GRAD08	Graduate Accountant	Chartered Accounting Firm	1.5