

# Perceived Soft Skills Needed and Possessed by Baccalaureate Accounting Education Graduates for Effective Job Performance.

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DOI: <https://doi.org/10.51244/IJRSI.2023.1012013>

Received: 06 December 2023; Accepted: 09 December 2023; Published: 04 January 2024

## ABSTRACT

The study examined employers' perception of the needed and possessed soft skills/competencies by Accounting Education Baccalaureate Graduates. The study is a descriptive survey design. The population for the study comprised of employers of Accounting Education baccalaureate graduates working in both private and public sectors in Enugu, South East Nigeria. Out of the population size 200 Employers of Accounting officers were selected using simple random sampling. A structured questionnaire made up of sections was developed for the study. Section A explored the perceived needed skills to perform effectively in their workplaces while Section B requested for the level of possession of the needed skills by the employees. Three experts validated the instrument. Two research questions and two null hypotheses tested at 0.05 level of significance guided the study. The items were rated on a four (4) point Likert scale. Mean score was used to analyze the research questions and t-test was used in testing the hypotheses. The findings revealed employers generally perceived 95% of the listed skills as essential for employability of accounting education graduates while about 60% of those skills were moderately possessed. Only very few were highly possessed. The findings equally revealed that there is significant difference in the mean ratings of Private and Public sectors employers' perception of needed and possessed skills, hence both null hypotheses were rejected. The researcher therefore recommended that Universities and other Higher institutions should ensure the development of these competencies during the formative years of these Accounting educators.

**Keywords:** Employers, Soft skills, Baccalaureates, Employability. Accountants.

## INTRODUCTION

Curriculum is the bedrock of education and education in turn is the key to the development of the economy of any nation. Education has no substitute with regards to better living and progress in any society. Md Mizan (2023) asserted that Curriculum is a set of standard-based experiences in which students practice and master information and skills. The author continued that curriculum is the combination of instructional practices, learning experiences and students' performance assessment that are designed to bring out and evaluate the target learning outcomes of a particular course (Md. Mizan 2023). Curriculum represents a conscious and systematic selection that shapes the way teaching, learning and assessment processes are organized by addressing questions such as what, why, when and how students should learn (International Bureau of Education, 2016). In all, curriculum refers to an interactive system of instructions and learning with specific goals, contents, strategies, measurement and resources which the desired outcome is successful transfer and/or development of knowledge, skills and attitude.

Accounting Education is a programme of study in tertiary level of education which offers the students the opportunity to study the principles and practice of accounting to enable them acquire skills and knowledge to function effectively as accountants and allied duties in the society. Accounting Education aims among others, to prepare individuals to become skilled employees who can contribute meaningfully to the overall effectiveness of an office, and produce effective teachers who can enhance teaching and learning in schools.

Hence, the goal of accounting education is to build competent and ethical professional accountants who are capable of eliciting a positive contribution over their lifetime to the profession and society in which they work. These capabilities will assist professional accountants to identify problems, know where to find knowledge and how to apply it in an ethical manner to get appropriate solutions. Thus, Accounting education curriculum should offer a foundation of professional knowledge, skills, values, ethics and attitude to students which will help them to continue to learn and adapt to changes throughout their professional lives (Babalola and Fasikun, 2015). The balance of these elements may vary but what is required is to develop the knowledge base, strong skills and ethical values in order to produce competent professional accountants with suitable values, attitudes and ethics.

The implication of this observation is that an accounting education programme must be responsive to the constituencies that are interested in accounting education and which it serves. Furthermore, in addition to being consistent with the goals of stakeholders and interested entities, accounting goals and objectives should be specific enough to permit measurement of achievement and inform decisions regarding the operation of the particular accounting education programme. Accounting education programme is offered in the colleges of education and universities. In the Universities baccalaureate programme is offered.

The baccalaureate programme is the one that leads to award of first degree in tertiary institutions. Baccalaureate comes from the Latin word *baccalarium* meaning Bachelor. Baccalaureate degree means the University degree known as Bachelor's degree and is an award that signifies a certain level of educational achievement through a University or College programme (Brozak, 2019). Hence the baccalaureate Accounting Education curriculum is the programme of courses, activities and trainings in Accountancy/Accounting Education which lead to award of Bachelor of education (B.Ed), Bachelor of Science (B.Sc) or Bachelor of Arts (B.A) Degree certificate depending on the choice of the awarding University.

The job market today is a dynamic and challenging sphere for young people graduating from various educational institutions and the job opportunities are more for graduates who possess employability skills that are expected at workplaces. But only very few of the candidates who appear for interviews get selected and one of the main reasons may be due to lack of the employable skills necessary for professionals today. Hence, higher education institutions need to equip graduating students with the skills essential for the workplace; as it has become an urgent concern (Cimatti, 2016). Several nations throughout the world have expanded their focus on skill development, as to prepare graduates for the world of employability as required by employers (Abelha et al., 2020).

Many researchers have defined employability from several perspectives and on what it means to all who are concerned with this term: employers, higher education institutions and graduates themselves (Natalia et al., 2015; Osmani et al., 2015). The term employability is a multidimensional concept and is used in contexts of transferable, generic, intellectual, interpersonal, industry-specific, and cognitive skills. Despite the lack of a commonly recognized definition, broadly employability refers to a specific set of skills and personal attributes that will assist an individual in securing a job, retaining employment whilst staying relevant within the labour market (Romgens, 2019).

Soft skills are career attributes, which are difficult to both master and measure, such as the capacity to

communicate, solve problems, teamwork skills, leadership skills, time management skills, etc. Today soft skills are popularly referred to as employability skill (Patacsil and Tablatin, 2017). Employers deem soft skills as employability skills because they are needed to have a harmonious relationship with co-workers and customers.

Advocates such as Truong and Laura (2015) defined personal skills such as the capacity to communicate, and problem solving and possess leadership qualities, motivation and the ability to work well in a team. No one factor alone can determine the employability of a person. It's a consequence of a number of factors acting together but according to several researchers such as Fogleman (2019) soft skills like teamwork, communication, leadership and critical thinking are widely required by employers, and when companies hire new personnel, these "skills" should rank as high as technical skills.

Woodcock (2012) simply defined employability skills as "*the capability of getting and keeping satisfactory work*". The acquisition of a degree certificate entails that one should have the right mix of knowledge, skills, abilities, and personal qualities in order to succeed. Employability is not just about getting a job; it is about learning. Employment is a by-product of this enabling process. One may also see these skills as transferable skills because skills developed in one area of life can be transferred to other areas. The employability skill is to include communication skills; teamwork and interpersonal skills; leadership skills; problem-solving skills; and technological and entrepreneurial skills. According to study conducted by Edukugho (2012), universities are required to communicate high level skills to a reasonable proportion of the workforce, developing intellectual capability of individuals, engaging in training of competent, honest, patriotic and responsible professionals needed virtually in all spheres of human endeavors.

In today's business environment, employers seek for employees with a wide range of skills and knowledge. Accounting employees are not the exception as they are expected to possess a large range of skills that meet the expectations of their employers. Most employers find that accounting university programmes are unable to provide graduates with the skills that are required by the profession.

This education gap may be the reason why graduates find their early employment experience far from their expectations. In most cases, accounting education graduates are unaware of the skills desired by their employer. Their employability for entry-level positions and their performance in the company is largely affected by the fit of their acquired skills and those required by the job. A mismatch between the possessed and the demanded skills may lead to the new hire's demotivation, low performance, and dissatisfaction. The rapid development and ever-changing needs of the global environment have resulted in revolutionary changes in the skills required by accounting education graduates to add value for their clients.

In the current globalized world, accounting graduates are expected to possess a wide set of knowledge, technical and generic skills and Professional ethics to meet the requirements of the workplace. In the current turbulent world, technical accounting competences are insufficient for educating professional accountants and needs to be complemented by other competencies such as creative thinking, lifelong learning, professional ethics, use of Information technology and communication skills. Today accounting officers are more involved than before in business advisory services, due to the increasing demand for financial and nonfinancial information in business decision. The changes in the role of the accounting functions are driven by the characteristics of the modern global business environment. However, most employers find that accounting education programmes at university now are unable to provide graduates with the Knowledge, skills and attitude that are required by the profession in this century

A lot has been written about teaching and learning deficiencies in accounting education. Thus, there exists a wide gap between the employers' and accounting education graduates' perception regarding their preparedness and perceived employability skills and this has been a matter of considerable discussions in the academic and industry circles (Abayadeera and Watty, 2014, and Hakim, 2016). Universities have grappled

with the challenge and developed several strategies to address the concerns raised. Many employers are of the opinion that accounting graduates are not taught and hence do not acquire the required generic skills at the universities. There are empirical evidences to prove that the education system has failed in many instances to meet the standards that are expected by employers of accounting graduates in certain crucial areas like critical thinking, communication (oral and written), inter-personal relations, ethical orientation, leadership development, Information technology (IT), and the like (Hakim, 2016).

With the aid of academics, professional accounting bodies have developed lists of competencies, skills, and attitudes considered necessary for successful accounting practice. These include knowledge, skills, and abilities (KSAs) that a person must possess in order to perform the duties of his or her position. KSAs are listed on each position's job description and serve as a guide for applicants, employees, and departments to evaluate and assess a person's likelihood for success in a job (Getahun, and Mersa, 2020)

This paper examined the current state of the gap between expected level and actual level with respect to knowledge, skills and attitudes possessed by baccalaureate Accounting Education graduates as perceived by their employers for the actual work environment.

### **Statement of Problem**

Accounting education has come under criticism over the last two decades for failing to meet the demands of the changing business environment. In today's world, industries are experiencing changes more rapidly. Over the past three decades or so it has become commonplace to lament the failure of universities to equip accounting education graduates with the basic accounting knowledge, skills and attitudes required for professional accounting practice, particularly as the latter has had to adapt to the demands of a rapidly changing business environment. Various factors are forcing these changes such as globalization, internationalization, rapid changes in technologies and intense competition. These changes have a deep impact on higher education, as education is the foundation on which a competitive workforce is built. Despite some impressive improvements in performance in the higher education institutions, many graduates still emerge from the education system ill equipped to meet the challenges of life and employment. In this era of a new revolution in which employability skills and applied intelligence are rapidly becoming the key to national survival and success, marketable accounting education graduates are needed to help their organizations gain a competitive advantage.

Despite the increasing demand of the labour market, employers still seem to have difficulty in filling several vacancies because of the claim that majority of higher education (HE) graduates are not employable and lack skills (Okolie and Asfa, 2017). Employers deem soft skills as employability skills while blaming higher education for not equipping graduates with the skills needed, and continuously highlighting students' lack of soft skills (Hurrell, 2016) which are needed for today's rapidly changing work environment.

Accounting education graduates being unproductive and not being employed because the required employability skills to work effectively in the industries are lacking, this in return creates serious problem of unemployment to them. The dissatisfaction with the skills and knowledge demonstrated by accounting graduates entering the workforce has been of concern by employers for several years. This raises a question on how academics can help accounting learners meets the set of knowledge, attitude and skill demanded both at recruitment and in their advanced accounting careers. Thus, a gap exists between the acquired and required knowledge and skill for accountants due to the rapid changes in the market environment and the slow changes in the curriculum. This further implies that the professional gap of practitioners should be properly identified and incorporated in the curriculum.

### **Purpose of Study**

This major purpose of this study is to determine soft skills needed by accounting education graduates as well

as accessing the skills possessed by accounting education graduates for effective performance in their work place.

Specifically the study sought to identify:

- soft skills needed by baccalaureate accounting education graduates for effective job performance.
- the extent baccalaureate graduates of Accounting Education possess the needed skills after graduation?

### **Research questions**

Research questions in this study were:

\* What are the soft skills needed by baccalaureate accounting education graduates for effective job performance in their work place?

\* To what extent do baccalaureate graduates of Accounting Education possess the needed skills after graduation?

### **Hypotheses**

The following null hypotheses guided the study:

Ho1 : There is no significant difference between the mean scores of Private and Public sectors employers on the accounting skills needed for employment of baccalaureates graduates of Accounting Education I for effective job performance in their work place.

Ho2 : There is no significant difference between the mean scores of Private sector and Public sector employers of baccalaureates Accounting Education graduates on the possessed soft skills after graduation.

### **Method**

This study is a descriptive research design. The population of the study comprised of employers of Accounting Education baccalaureate graduates working in both private and public sectors in South East Nigeria. Out of the entire population 100 employers of accountants in Private and Public sectors respectively in Enugu Urban were sampled through simple random technique. To achieve the objectives of the research, a questionnaire was developed as the instrument for data collection and distributed to the respondents to measure their perception of the possession of Accounting knowledge, skills and attitudes in accounting education needed for employment

The face validity of the instrument was established using three experts. Two of the experts are in Business Education programme while one expert is in Accountancy Department. The respondents were required to rate the importance and possession of these skills based on a Likert Scale. The Section A of the instrument had a 4-point response option of Highly needed (4points), Moderately needed (3points), Less needed (2points), Not needed (1point). The same is applicable to Section B (Highly possessed = 4 points; Moderately possessed= 3points; Little possessed= 2 points and Not possessed at all=1point).The data collected in respect of the research questions were analyzed using mean and standard deviation while t-test statistical tool was used to test the null hypotheses at 0.05 level of significance.

### **Results**

Research question 1:

What are the perceptions of employers of baccalaureate graduates of Accounting Education on the needed

soft skills for employability?

Table 1 below presents the perceptions of employers of these graduates as the necessary skills required to perform optimally when engaged in Accounting business.

Table 1: Soft skills needed by Baccalaureate graduates of Accounting Education to perform optimally in an economy.

S/N	Items	Public sector Employer [ N=200]			Private sector Employer [N=200]		
		X (mean)	SD	Remarks	X (mean)	SD	Remarks
1	Communication skill/ foreign language	3.7	0.11	Highly Needed.	3.9	0.10	Highly Needed
2	Problem solving	3.7	0.05	Highly Needed.	3.0	0.07	Highly Needed.
3	Creativity	2.5	0.06	Moderately needed	3.2	0.04	Moderately needed
4	Decision making	3.0	0.01	Moderately needed	3.0	0.11	Moderately needed
5	Teamwork	3.8	0.41	Highly needed	3.7	0.31	Highly needed
6	Time Management	3.3	0.20	Moderately needed	3.7	0.04	Highly needed
7	Financial Accounting & Reporting	3.1	0.02	Moderately needed.	3.4	0.02	Moderately needed.
8	International Financial reporting standard	1.9	0.07	Less needed	2.2	0.09	Less needed
9	Cost and Management Accounting	3.6	0.09	Highly needed	4.6	0.07	Highly needed
10	Internal Control and Auditing	3.6	0.07	Highly needed	3.8	0.06	Highly needed
11	Public Financial Management and Taxation	3.7	0.03	Highly needed	2.7	0.03	Moderately needed
12	Computer/ Software application skill	3.8	0.06	Highly needed	3.8	0.04	Highly needed
13	Mathematical or Numeracy skills	3.0	0.03	Moderately needed	3.3	0.08	Moderately needed.
14	Skills of operating other office equipment's	2.9	.01	Moderately needed.	3.0	0.02	Moderately needed
15	Being objective in professional judgment	3.0	0.08	Moderately needed.	3.6	0.09	Highly needed
16	Commitment to public interest before personal interest	3.8	0.12	Highly needed	3.9	0.05	Highly needed
17	Desire to take responsibility	3.0	0.07	Moderately needed	3.6	0.06	Highly needed

18	Respect for customers	3.7	0.07	Highly needed	3.9	0.21	Highly needed
19	Keeping organizational secrecy and confidentiality	2.9	0.07	Moderate needed	3.9	0.09	Highly needed
<b>TOTAL MEAN/SD</b>		62.0	1.62		66.2	1.56	
<b>GRAND MEAN/SD</b>		3.3	0.09		3.5	0.08	

The data presented in Table 1 shows that items 1, 2, 5,9,10,12, 16 and 18 representing 47% and items 1,5,6,9,10,12,15,16,17,18 and 19 representing 58% were perceived as Highly needed by Public and Private sectors respondents respectively. Also, 9 items (47%) and 6 items (32%) were perceived as moderately needed. An item each (5%) was rated as not so essential for the graduates to perform. The average/grand mean scores and standard deviations of both Public and Private sectors respondents regarding needed skills were 3.3±0.09 and 3.5±0.08 indicating Moderately and Highly needed respectively.

Research question 2:

To what extent do baccalaureate graduates of Accounting Education possess the needed skills after training?

Table 2: Soft skills possessed by Baccalaureate graduates of Accounting Education to perform optimally in an economy.

S/N	Items	Public sector Employer [N=100]			Private sector Employer[N=100]		
		X (mean)	SD	Remarks	X (mean)	SD	Remarks
1	Communication skill/ foreign language	2.7	0.36	Moderately possessed	2.9	0.12	Moderately possessed
2	Problem solving	2.4	0.13	Moderately possessed	2.7	0.03	Moderately possessed
3	Creativity	2.5	0.05	Moderately possessed	3.0	0.5	Moderately possessed
4	Decision making	2.6	0.08	Moderately possessed	3.1	0.21	Moderately possessed
5	Teamwork	3.8	0.11	Highly possessed	3.6	0.01	Highly possessed
6	Time Management	3.4	0.41	Moderately possessed	3.6	0.50	Highly possessed
7	Financial Accounting & Reporting	3.1	0.10	Moderately possessed	3.2	0.11	Moderately possessed
8	International Financial reporting standard	1.5	0.07	Little possessed	2.0	0.11	Little possessed
9	Cost and Management Accounting	3.4	0.31	Moderately possessed	2.7	0,13	Moderately possessed
10	Internal Control and Auditing	3.2	0.37	Moderately possessed	2.8	0,30	Moderately possessed
11	Public Financial Management and Taxation	3.6	0.41	Highly possessed	2.7	0.21	Moderately possessed

12	Computer/ Softwareapplication skill	3.2	0.20	Moderately possessed	3.8	0.10	Highly possessed
13	Mathematical or Numeracy skills	3.2	0.22	Moderately possessed	3.1	0.38	Moderately possessed
14	Skills of operating other office equipment's	2.3	0.03	Little possessed	3.0	0.05	Moderately possessed
15	Being objective in professional judgment	3.1	0.13	Moderately possessed	3.5	0.32	Highly possessed
16	Commitment to public interest before personal interest	3.1	0.20	Moderately possessed	3.4	0.02	Moderately possessed
17	Desire to take responsibility	3.4	0.22	Moderately possessed	3.7	0.01	Highly possessed
18	Respect for customers	3.2	0.37	Moderately possessed	3.6	0.21	Highly possessed
19	Keeping organizational secrecy and confidentiality	2.3	0.03	Little possessed	3.8	0.09	Moderately possessed
	<b>TOTAL MEAN/SD</b>	55.9	4.26		60.2	3.53	
	<b>GRAND MEAN/SD</b>	2.94	0.22		3.17	0.19	

The data presented in Table 2 indicates that only 2 items, (5 and 11) representing 10.5% and 7 items 5,6,12, 15,16, 17 and 18 representing 26% were perceived as Highly possessed by Public and Private sectors respondents respectively. Furthermore, 15 items (79%) and 13 items (68%) were perceived as Moderately possessed by Public and Private sectors respondents respectively. The Public sector employers perceived 3 items (16%) as little possessed while an item (5%) was rated as not little possessed by Private sector employers. The average/grand mean scores and standard deviations of both Public and Private sectors respondents were  $2.97 \pm 0.22$  and  $3.17 \pm 0.19$  indicating Moderately Possessed.

The two null Hypotheses were tested using Students t-test at 95% confidence level (0.05 level of significance). The results obtained were presented in Tables 3 and \$ below.

**Ho<sub>1</sub>** : There is no significant difference between the mean scores of Private and Public sectors employers on the accounting skills needed for employment by baccalaureates of Accounting Education under study.

**Table 3: t-test Result on Accounting Competencies Required for Employability**

Respondents	N	Mean	SD	Df	t- calculated	t- critical	Level of sig	Decision
Private sector	100	3.5	0.08	198	6.667	1.960	0.05	Reject HO <sub>1</sub>
Public sector	100	3.3	0.09					

Table 3 above revealed a t-calculated value of 6.667 which is higher than the standard t-critical value of 1.960; thus, the null hypothesis was rejected. The result therefore is that there is significant difference in the mean ratings of Private Sector employers and Public Sector employers of Accounting education Baccalaureates graduates on the perceived needed accounting competencies for employability,

**Ho<sub>2</sub>** : There is no significant difference between the mean scores of Private sector and Public sector employers of baccalaureates of Accounting Education on the possessed accounting skills needed to function effectively on employment.



Table 4 : t-test Result on Accounting Competencies Possessed for Performance

Respondents	N	Mean	SD	Df	t- calculated	t- critical	Level of sig	Decision
Private sector	100	3.17	0.12	198	11.503	1.960	0.05	Reject HO <sub>2</sub>
Public sector	100	2.94	0.13					

Table 4 above showed a t-calculated value of 11.503 which is higher than the standard t-critical value of 1.960; thus, the null hypothesis was rejected. The result therefore is that there is significant difference in the mean ratings of Private Sector employers and Public Sector employers of Accounting education Baccalaureates graduates on the possessed accounting skills on employment.

## DISCUSSION

All the respondents agreed that accounting education graduates require the ability to communicate, solve problems, keep accurate financial records; interpret simple financial statement; ability to control and maintain stocks; ability to present simple income and expenditure report etc at least moderately. This finding agrees with Seedwell and Muyako (2015) who discovered that computing techniques and reporting skills are required by employers. The findings also agrees with Okolie and Izedonmi (2014) who revealed that technological capabilities in the critical professional spheres of accounting, auditing, taxation, finance, business strategy, are required as perceived and desired by employers. Also, both categories of employer rated the level of possession of these needed skills to be mostly moderate. However, all the respondents rated the ability of International financial reporting least possessed by the graduates.

Result on hypothesis one indicates that there is significant difference in the mean ratings of employers in Private and Public sectors on the perceived accounting competencies required for employability of accounting education graduates. This shows that the accounting competencies required by accounting education graduates perceived by Private sector employers are different from that as perceived by Public sector employers. It is therefore the duty of accounting educators to ensure that the required accounting competencies are adequately transferred to prospective accountants.

Earlier study (Ikpesu and Appah ,2021) revealed that the respondents agreed that accounting education graduates require many soft skills in communication such as reading skills; writing skills; listening skills; speaking skills; reporting skills; relationship skills; ability to comprehend written materials; ability to convey information without interference; information analyzing skills and ability to articulate ideas for employability as perceived by employers in Banks. Okolie and Izedonmi (2014) who revealed that communication skills, managerial skills, leadership skills are required as perceived and desired by employers. These are all communication competencies required by accountants in banks.

Result on hypothesis two indicates that there is significant difference in the mean ratings by Private and Public sectors employers on the possessed accounting skills on employment by accounting education graduates. The result clearly shows that both employers do not agree with the level of possessed soft skills by the graduates. This finding aligns with Norman et. al (2012) who found that banks require employees that are competent in skills and are able to learn faster and work around teams.

## CONCLUSION

The baccalaureate of Accounting Education are supposed to fit into the labour market and perform optimally. However, they do not possess all the skills needed for employability at a high level. Generally, employers lookout for job applicants who do not only have technical skills that can be applied in the workplace but also those who can communicate effectively; can solve problems; have good information and

communication technology skills and are flexible in their approach to work. Such skills are also perceived necessary by accounting graduates employers need to be effectively addressed in their formative years in Universities. The private and public sectors are becoming more conscious of the need for competent accounting graduates and expresses concern about the need to improve the quality of accountants.

## RECOMENDATIONS

Based on the findings of this study, the following recommendations were made;

1. Universities and other Higher Institutions must undertake efforts to equip accounting education graduates with relevant accounting competencies as perceived by employers as to equip prospective accountants for the task ahead.
2. Such Institutions should ensure the use of information and communication technology for instructional delivery as this will help build the information and communication technology competencies of prospective accountants as required by employers.
3. Such Institutions must continuously engage the Employers and other sectors in understanding their evolving requirements with regard to what employability competencies accounting education graduates should possess.
4. These employers must be periodically organizing workshops, seminars, other trainings for these employees to upgrade their abilities and capacities.

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