

# Employers and Graduates Perceived Skills and Knowledge Important for Accounting Careers in Ghana.

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## ABSTRACT

This study examined the perceptions of employers and accounting graduates about the skills and knowledge they consider important to their career in Ghana. The results showed that the accounting graduates perceived a number of skills and knowledge to be important, such as exhibiting honesty, continuous learning, work ethics, problem solving abilities, time management, comprehension of responsibilities, analytical thinking, decision making, teamwork, ethical awareness, flexibility, critical thinking and stress management. Gender significantly influences the perceptions of accounting graduates, and the study recommended that heads of the accounting departments and accounting lecturers should ensure that their accounting students undergo mandatory internship during the long vacations not less than three times before they graduate from school.

**Keywords:** Perceptions, Accounting Education, Skills, Knowledge

## INTRODUCTION

Accounting education in the US is under criticism due to its small, out-of-date, inefficient, market-driven and less sensitive to globalization, technology and ethics. The American Institute of Certified Public Accountants (AICPA) defines accounting as “a service of business” and its function is to provide quantitative information, especially financially in nature, about economic organizations. Big 5 accounting companies have supported the Accounting Education Change Commission (AECC), but the change is limited and does not meet the need for further change. Accounting expertise is divided into other sectors of the business school and business professionals due to a lack of recognition due to technology, and many accounting systems have a lack of direction (Albrecht & Sack, 2000).

Kamayanti, Triyuwono, Irianto and Mulawarman (2012) argue that accounting education is on loan to the colonial authorities and is based on masculinity, colony and relation. They use integralism-structuralism and binary contradictions to rebuild the cage, replacing the larger beauty that it once lived on. This reflects the value of technical education and the use of accounting education as a colonial tool.

Research has attempted to distinguish between general skills as opposed to contextual, technical and practical skills (Meyer, & Norman, 2020). Several studies have looked at the perceptions of accounting graduates about the skills and knowledge they consider important to their career. Kavanagh and Drennan (2008) collected data from 322 Australian university graduates and 28 employees from various organizations and industries. A study in Sri Lanka looked into the disparity between undergraduate accounting students’ and employees’ perspectives on the overall value of skills in job success. Awayiga et al. (2010) conducted research in Ghana with 131 graduates and 25 employees. The results revealed that students’ technical and performance skills were used to assess less significant skills. Gender differences in perceptions of accountants exist, with women having a higher interest rate than men. Omar (2009) found

that students in Malaysia still have a bad perception of professional accounting programs, especially on steeper institutes.

Research gaps have been identified in the perceptions of accounting graduates and employers on the accounting education programme. Mbawuni (2015), Asonitou (2015), Kutluk et. al. (2012) and Awayiga et al. (2010) all focused on interviewing only undergraduate and post graduate students. However, these studies left out the final consumer of the university accounting graduate, namely the employer. This study used four public universities across the country-Ghana, making it easier to make generalisations.

This study sought to explore the perceptions of employers and accounting graduates about the skills and knowledge they consider important to their career. It involved accounting graduates, employers and lecturers from four public universities in Ghana, and the results may be useful to prompt attention towards improving the content of the accounting curriculum. The study contributes to research and serves as a guide to future researchers.

## METHODOLOGY

### Research Design

This quantitative study used descriptive research design to examine the university accounting education in relation to the labour market, using the cross-sectional descriptive survey to identify professional skills and knowledge employers expect accounting graduates to possess and the extent to which emphasis is placed on the development of these skills and knowledge during the graduate degree programme.

### Population

The study targeted 6,800 accounting graduates from 2015-2020 and 30 employers from 4 public universities, resulting in 6,830 respondents.

### Sample and Sampling Procedure

The researcher used the Table of Determining Sample Size proposed by Cohen, Manion and Morrison (2007) to determine the sample size for accounting graduates.

Table 1: Sample distribution from each university from 2015 to 2020

Institution	Sample
University of Cape Coast	344
University of Ghana	507
University for Development Studies	124
Kwame Nkrumah University of Science and Technology	325
Employers	30
Total	1330

Source: Academic Affairs of UCC, UG, UDS, KNUST (2020)

The purposive sampling technique was used to select accounting employees from various organizations and universities, and employers were sampled using the simple random sampling technique.

## Research Instruments

The questionnaire was chosen as the best method of gathering data for this study due to its greater assurance of confidentiality and anonymity. It is a systematic compilation of questions that are submitted to a sampling population from which information is desired. Three sets of self-designed Likert-type scale questionnaires (for accounting graduates, employers and lecturers) were employed in this study. The questionnaire is also appropriate when the respondents are literates and could read and write. The questionnaire for the accounting graduates consisted of 48 closed-ended items in three sections (A, B & C).

The A part was geared towards obtaining information about the demographic characteristics of the respondents, while the B part was aimed at obtaining information on the perceptions of accounting graduates on the skills they consider important to their career. The C part was geared to obtain information on the skills the employers expect or perceived as important to the career of accounting graduates. The questionnaires were the closed-ended type and were drafted on both a five-point Likert-type scale and a quantitative technique.

## Validity and Reliability of the Instrument

The research instrument was subjected to a validity and reliability test to ensure face and content validity. A pilot test was conducted at the University of Education in the Central Region of Ghana, where the data was analysed and Cronbach's alpha values of .86, .91 and .78 were obtained for accounting graduates, employers and accounting lecturers. Fraenkel and Wallen (2000) suggest that reliability should be at .70 and preferably higher for research purposes.

## Data Analysis

This study examined the perceptions of employers and accounting graduates about the skills and knowledge they consider important to their career using descriptive statistics and principal component analysis.

## RESULTS AND DISCUSSION

Data was analyzed and presented systematically to identify respondents from accounting graduates of four universities.

Table 2: Characteristics of Graduates

Variable	Subscale	No.	%
Age	20-29 years	278	21.4
	30-39 years	1022	78.6
Sex	Male	958	73.7
	Female	342	26.3
Years after graduation	Below 1 year	16	1.2
	1-5 years	1284	98.8

Title of first degree	Bed	407	31.3
	BSc	69	5.3
	BBA	270	20.8
	BCom	554	42.6
Present employment situation	Working in a position related to my degree.	960	73.8
	Working in a position not related to my degree.	41	3.2
	Pursuing further studies.	171	13.2
	Looking for my first job.	70	5.4
	Unemployed, but have previously been employed.	58	4.5

Source: Field data, 2021

Table 2 shows that 1,300 graduates were involved in the study, with a return rate of 100.0%. The age of the graduates was 21.4% between 20-29 years, 78.6% between 30-39 years, and 73.7% were males and 26.3% were females. The majority of the respondents graduated from the university between 1-5 years, with 31.3% pursuing Bachelor of Education (Bed), 5.3% pursued Bachelor of Science (BSc), 20.8% pursued Bachelor in Business Administration (BBA), and 42.6% pursued the Bachelor of Commerce (BCom). The present employment situation of the respondents was 73.8% were working in a position related to their degree, 3.2% were not related, 13.4% were still looking for their first job, and 4.5% were unemployed but had previously been employed. This indicates that the significant majority of respondents were employed in a field relevant to their degree.

Table 3 shows the demographics of the employers who participated in the research.

Table 3: Characteristics of Employers

Variable	Subscale	No.	%
Type of the organization	Manufacturing	5	16.7
	Service	21	70.0
	NGO	4	13.3
Type of sector	Public	13	43.3
	Private	17	56.7
Position of the person answering	CEO	13	43.3
	HR Person	11	36.7
	Supervisor	6	20.0

Number of years in this position	Below 1 year	2	6.7
	1-5 years	14	46.7
	Above 5 years	14	46.7
Number of accounting employees	1-5	960	73.8
	6-10	41	3.2
	Above 10	171	13.2

Source: Field data, 2021

Table 3 shows that 16.7% of the 30 employers involved in the study were from manufacturing companies, 70.0% were from service organizations, and 13.3% were NGO’s. The majority of the employers were from the private sector, with 43.3% being CEOs, 36.7% being HR persons, and 20.0% being supervisors. The respondents had enough experience in the positions they occupied to provide adequate information about the curriculum content and their perceptions and expectations of university accounting education in relation to the labour market.

**Perceptions of Accounting Graduates about the Skills and Knowledge they Consider Important to their Career**

This study explored accounting graduates’ views of the skills and knowledge that are most important for their careers.

Table 4: EFA of Skills Scale

Variable: Skills	Communalities Extraction	EFA Loadings
Exhibiting Honesty	.601	.926
Continuous learning	.481	.899
Work ethics	.435	.845
Problem solving abilities	.520	.815
Time management	.642	.801
Comprehension of responsibilities	.434	.789
Analytical thinking	.570	.779
Decision making	.858	.775
Teamwork	.431	.755
Ethical awareness	.417	.732
Flexibility	.497	.721
Critical thinking	.415	.705
Stress management	.664	.694
Interpersonal communication skill	.714	.666
Self-motivation	.808	.644
Oral communication skills	.334	.578
Mastering accounting software	.449	.563

Presentation skills	.535	.499
Report writing	.607	.483
Written communication skill	.444	.188
Loyal to the institution	.623	.99
Kaiser-Meyer-Olkin value = 0.740	Eigenvalue = 10.579	
Bartlett's Test of Sphericity = $\chi^2(210) = 6.019E4$	% of Variance = 50.375	

Source: Field data, 2021

The observed variables of the perceptions of students on skills relevant to their careers were subjected to EFA using PCA. The Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy value was .740, exceeding the minimum recommended value of .60 for a good factor analysis. The Bartlett's Test of Sphericity reached statistical significance, supporting the factorability of the correlation matrix. Figure 1 presents the scree plot of the various skill components.

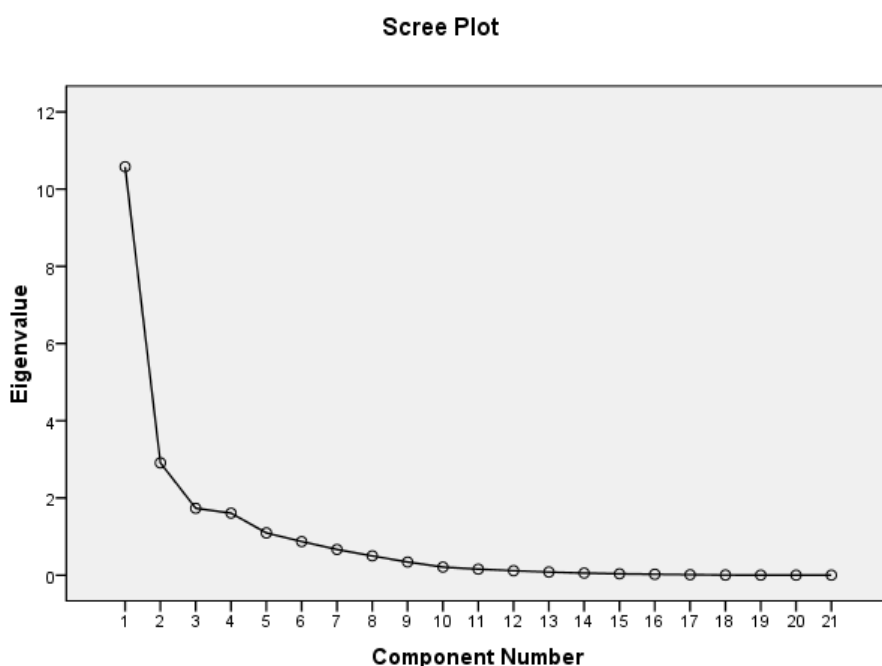


Figure 1: Scree plot of the various skill components

Source: Field data, (2021)

The factor has a minimum loading of .188 and a maximum loading of .926. The communalities (extraction) (i.e. the amount of variance explained by each variable of the factor) value ranged from .434 to .858. These values were greater than the threshold of .40 (Osborne, Costello & Kellow, 2008).

Table 5 shows the descriptive statistics (means and standard deviations) of the accounting graduates' opinions on the skills they believe is essential for their future careers.

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from .434 to .858. These values were greater than the threshold of .40 (Osborne, Costello & Kellow, 2008).

Table 5: Perceptions of Accounting Graduates about the Skills they consider Important to their Career

Skills	M	SD
Exhibiting Honesty.	4.31	.79
Continuous learning.	4.60	.62
Work ethics.	4.47	.95
Problem solving abilities.	4.47	.74
Time management	4.62	.76
Comprehension of responsibilities.	3.99	.66
Analytical thinking.	4.27	.97
Decision making	4.35	.91
Teamwork	4.36	.94
Ethical awareness	4.26	.62
Flexibility	4.11	.69
Critical thinking	4.22	1.00
Stress management	4.27	.95
Interpersonal communication skill	4.58	.74
Self-motivation	4.39	.85
Oral communication skills	4.27	.74
Mastering accounting software	3.85	1.24
Presentation skills	3.98	.90
Report writing	4.51	.76
Written communication skill	4.26	.70
Loyal to the institution	4.23	.99

Source: Field data (2021)

Scale: 1= Unimportant, 2= Slightly Important,  
 3= Moderately Important, 4= Important,  
 5= Very Important

Mean of means = 4.30

Mean of Standard Deviation = 0.83

Table 5 shows that accounting graduates consider honesty, continual learning, and work ethics to be important skills. For the statements “Exhibiting honesty”, “Continuous learning”, “Problem solving abilities”, and “Time management”, a mean of means of 4.30 and a mean of standard deviation of 4.83 were obtained. The majority of the accounting graduates agreed to it as an important skill to them, and the extent to which they agreed was also high due to the low standard deviation recorded. Therefore, a significant majority of the respondents support this assertion. This research supports Aryanti and Adhariani’s (2019) findings that graduates consider honesty, continual learning, and work ethics to be significant skills.

The respondents agreed that comprehension of responsibilities, analytical thinking, decision making, and ethical awareness were important skills to their careers. Albrecht (2002) asserted that skills in critical and analytical thinking, technology, teamwork, and communication are necessary for the accounting profession to adapt in the future. Table 5 shows that teamwork was an important skill to their career, with a mean of 4.36 and a standard deviation of .94.

The respondents in Table 5 agreed that flexibility, critical thinking, interpersonal communication skill, self-motivation, and oral communication were important skills for their careers. Stress management was the most important skill, with a mean score of 4.27 and standard deviation of .74. The majority of accounting graduates consider communication to be an important skill for their future careers, with a mean of 4.26 and a standard deviation of 4.76. Additionally, report writing was a critical skill for their career, and loyalty to the institution was an important skill. The most desired skills were teamwork, leadership, and oral communication.

The accounting graduates perceived a number of skills and knowledge to be important to their career, such as honesty, continuous learning, work ethics, problem solving abilities, time management, comprehension of responsibilities, analytical thinking, decision making, teamwork, ethical awareness, flexibility, critical thinking and stress management, interpersonal communication skills, self-motivation, oral communication skills, accounting software mastery, presentation skills, report writing, written communication skill, and institutional loyalty. To explore the factorial structure of the knowledge scale, 22 items of the instrument were subjected to an EFA with PCA. The KMO value of measure of sampling adequacy and significance value of the Bartlett test of sphericity were evaluated using two tests.

Table 6: EFA of Knowledge Scale

Variable: Knowledge	Communalities Extraction	EFA Loadings
Financial accounting	.458	.677
Accounting and financial reporting	.678	.823
Microsoft Office programme	.463	.602
Financial statement analysis	.569	.754
Tax regulations	.525	.570
Finance	.459	.678
Ethics of accounting profession	.809	.899
Corporate accounting	.623	.790
Computerised accounting	.469	.519
Managerial accounting	.480	.693
Cost accounting	.511	.715
Accounting information system	.425	.652
Capital market board regulations	.891	.944
Public sector accounting	.730	.855
Bank accounting	.605	.778
Construction accounting	.420	.469
Statistics and quantitative methods	.446	.588
Business law	.406	.325
Insurance accounting	.453	.594
Business mathematics	.640	.800



Auditing	.489	.435
Hospitality accounting	434	.659
Kaiser-Meyer-Olkin value = 0.686	Eigenvalue = 10.484	
Bartlett's Test of Sphericity = $\chi^2(231) = 5.194E4$	% of Variance = 47.656	

Source: Field data, 2021

The PCA yielded one factor solution as the best fit for the data, with a factor loading of .325 to .899 and Kaiser's criterion of eigenvalues greater than 1 accounting for 47.656% of the variance.

Scree Plot

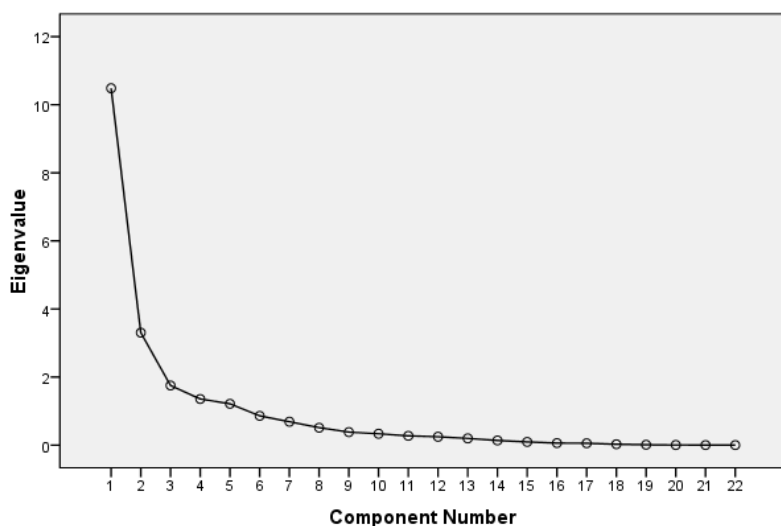


Figure 2: Scree plot of the various knowledge components

Source: Field data, (2021)

Table 7 shows accounting graduates' perspectives on the knowledge they deem essential to their careers.

Table 7: Perceptions of Accounting Graduates about the Knowledge they consider Important to their Career

Knowledge	M	SD
Financial accounting	4.64	.77
Accounting and financial reporting	4.64	.76
Microsoft office programme	4.04	.99
Financial statement analysis	4.56	.67
Tax regulations	4.42	.80
Finance	4.40	.77
Ethics of accounting profession	4.75	.48
Corporate accounting	4.32	.85
Computerised accounting	3.89	1.27

Managerial accounting	4.54	.59
Cost accounting	4.16	1.09
Accounting information system	4.03	1.09
Capital market board regulations	3.79	1.02
Public sector accounting	4.04	.74
Bank accounting	3.97	1.02
Construction accounting	3.63	.96
Statistics and quantitative methods	4.08	.68
Business law	4.16	.79
Insurance accounting	3.47	.64
Business mathematics	3.88	.64
Auditing	4.47	.75
Hospitality accounting	3.32	1.19

Source: Field data (2021)

Scale: 1= Unimportant, 2= Slightly Important,

3= Moderately Important, 4= Important,

5= Very Important

Mean of means = 4.15

Mean of Standard Deviation = 0.84

The Statistical Package for Service Solutions version 25 was used to calculate the means and standard deviation of the items on the questionnaire, with a mean of 4.15 and a mean standard deviation of 4.84.

Table 7 shows that accounting graduates consider “Accounting and financial reporting” knowledge to be very important to their careers, with a mean score of 4.64 and standard deviation of 4.76. Additionally, the item “Financial statement analysis” had a mean of 4.56 and a standard deviation of .80, suggesting that the majority of accounting graduates believed that financial statement analysis knowledge was very important. Finally, the majority of respondents felt that knowledge gained from studying “Taxation” was important. The majority of accounting graduates considered their knowledge of Finance, Corporate Accounting, Computerised Accounting, Managerial Accounting, Cost Accounting, Accounting Ethics, and Accounting Information System to be important to their careers. The majority of respondents rated the knowledge gained from the study of “Accounting Ethics” as “very important” and a mean of 4.75 was found, with a standard deviation of 4.48.

The mean of “Cost accounting” was found to be 4.16, with a high standard deviation of 1.09, indicating that not all of the respondents considered it as important. However, the majority of respondents agreed that it was important for their work in the job market.

The knowledge acquired from the study of “Capital market board regulations” and “Public sector accounting” was found to be important to the career of accounting graduates, with a mean of 3.79 and a standard deviation of 1.79 and 4.04 and .74 respectively. The knowledge acquired from “Banking accounting” and “Construction accounting” was also seen to be important. Finally, when asked about “Statistics and quantitative methods”, the respondents indicated that its study was important. The accounting

graduates agreed that knowledge from the study of “Business law” was important to them, with a mean of 4.16 and a standard deviation of .79. On the issue of “Business mathematics”, a greater number of respondents agreed that it was important. When asked about “Hospitality accounting”, the respondents indicated that it was moderately important, but the standard deviation was higher than the mean.

Accounting courses such as “Financial accounting”, “Accounting and financial reporting”, “Microsoft Office Programme”, “Financial statement analysis”, “Tax regulations”, “Finance”, “Ethics of accounting profession”, “Corporate accounting” and “Computerised accounting” were perceived to be important to the careers of accounting graduates.

### Gaps between Graduate Perceptions and Employer Expectations

Accounting graduates’ perceptions and employer expectations differ in terms of professional skills and knowledge needed for a career in accounting.

Table 8: Gaps between the Perceptions of Accounting Graduates and Employer Expectations in terms of Skills

Skills	Employer Expectations	Perceptions of Accounting Graduates	Gap/ Difference
Exhibiting Honesty.	4.17	4.31	.14
Continuous learning.	4.63	4.60	.003
Work ethics.	4.10	4.47	.37
Problem solving abilities.	3.37	4.47	1.1
Time management	4.67	4.62	.05
Comprehension of responsibilities.	4.17	3.99	.18
Analytical thinking.	4.47	4.27	.2
Decision making	4.63	4.35	.28
Teamwork	4.87	4.36	
Ethical awareness	4.50	4.26	.24
Flexibility	4.40	4.11	.29
Critical thinking	4.53	4.22	.31
Stress management	4.00	4.27	.27
Interpersonal communication skill	4.63	4.58	.05
Self-motivation	4.47	4.39	.08
Oral communication skills	4.80	4.27	.53
Mastering accounting software	4.23	3.85	.38
Presentation skills	3.67	3.98	.31
Report writing	4.50	4.51	.01
Written communication skill	4.63	4.26	.37
Loyal to the institution	4.57	4.23	.34

Source: Field data (2021)

Table 8 shows that employers’ expectations for accounting graduates exceeded their perceptions of honesty,

continuous learning, problem solving abilities, time management, and comprehension of responsibility. This gap/difference suggests a lack of skills among accounting graduates and the features needed by employers. It also supports Arnold and Sutton’s (2007) assertion that current accounting education has failed to provide students with the skills and knowledge they need to succeed in today’s environment.

Employers’ expectations of accounting graduates were more than their perceptions of analytical thinking, team work, ethical awareness, flexibility, interpersonal communication, self-motivation, and stress management. These findings confirm Hastings, Philip, and Lannie (2002) who suggested that accountants must exhibit new skills in order to remain relevant in an ever-changing business environment. Table 8 shows that employers’ expectations were more than the perceptions of accounting graduates regarding critical thinking, stress management, and interpersonal communication.

Employers’ expectations of accounting graduates were more than their perceptions in terms of mastering accounting software, presentation of skills, report writing, written communication, loyalty to the institution, continuous learning, time management, comprehension of responsibilities, analytical thinking, decision making, teamwork, ethical awareness, and flexibility. However, accounting graduates had more skills such as exhibiting honesty, work ethics, problem solving abilities, stress management, presentation skills, and report writing. Table 9 presents the gaps/ differences between the perceptions of accounting graduates and employer expectations in terms of knowledge.

Table 9: Gaps between the Perceptions of Accounting Graduates and Employer Expectations in terms of Knowledge

Knowledge	Employer Expectations	Perceptions of Accounting Graduates	Gap/ Difference
Financial accounting	4.53	4.64	.11
Accounting and financial reporting	4.23	4.64	.41
Microsoft office programme	4.67	4.04	.63
Financial statement analysis	4.20	4.56	.36
Tax regulations	4.07	4.42	.35
Finance	4.37	4.40	.03
Ethics of accounting profession	4.30	4.75	.45
Corporate accounting	3.67	4.32	.65
Computerised accounting	4.30	3.89	-.41
Managerial accounting	3.80	4.54	.74
Cost accounting	3.63	4.16	.53
Accounting information system	4.30	4.03	.27
Capital market board regulations	4.00	3.79	.21
Public sector accounting	4.30	4.04	.26
Bank accounting	4.30	3.97	.33
Construction accounting	3.30	3.63	.33

Statistics and quantitative methods	3.80	4.08	.28
Business law	4.13	4.16	.03
Insurance accounting	3.87	3.47	.4
Business mathematics	4.20	3.88	.32
Auditing	4.37	4.47	.1
Hospitality accounting	4.03	3.32	.71

Source: Field data (2021)

The gap/difference between employers’ expectations and perceptions of accounting graduates was .11, with employers’ expectations on knowledge in accounting and financial reporting exceeding perceptions by .041. In terms of knowledge in Microsoft Office Programme, the expectations of employers were more than perceptions. In financial statement analysis, employers’ expectations exceeded perceptions by 3.6. This study supports the claims of various academics that an accountant must be able to demonstrate mastery of a spreadsheet, word processing, accounting, and database software.

The perceptions of accounting graduates were more than the expectations of employers in tax regulations, finance, corporate accounting, managerial accounting, and cost accounting. This suggests that there is a gap between the IT skills provided by universities and the IT skills required by employers. The expectations of employers on accounting information system, banking accounting, public sector accounting, construction accounting, statistics and quantitative methods, and knowledge in business law were more than the perceptions of accounting graduates.

The gap between employers’ expectations and the perceptions of accounting graduates in terms of knowledge was large, with employers expecting more knowledge in areas such as Microsoft Office Programme, corporate accounting, managerial accounting, accounting information system, capital market board regulations, public sector accounting, bank accounting, insurance accounting, business mathematics, hospitality accounting, computerized accounting, cost accounting, construction accounting, statistics and quantitative methods, business law, and auditing.

**Gender and the Perceptions of Accounting Graduates about the Skills and Knowledge they consider important to their careers**

This study found that male and female accounting graduates have different perceptions of skills and knowledge that are important for their careers.

Table 10: Independent Samples T-test on Gender and the Perceptions of Accounting Graduates about the Skills they consider important to their careers

Gender	Group	N	Mean	Std. Dev.	Df	t-value	p-value
Perceptions of Accounting Graduates about Skills they consider important	Male	958	92.3	10.33	448.9	7.757	0.000
	Female	342	85.1	15.82			

Source: Field Data, (2021) \*\* significant at p=0.05 (2-tailed)

Table 10 and 11 show the results of an independent sample t-test on male and female accounting graduates’ perceptions of important professional skills. The mean scores of the two groups were compared using an independent samples t-test with a 5% significance level and two-tailed results, and it was found that there is

a statistically significant difference between them when it comes to the skills they consider important to their careers. This study contradicts Wichert’s (2011) assertion that women have a “advantage” during moments of turbulence or poor governance.

Table 11: Independent Samples T-test on Gender and the Perceptions of Accounting Graduates about the Knowledge they consider important to their careers

Gender	Group	N	Mean	Std. Dev.	Df	t-value	p-value
Perceptions of Accounting Graduates on Knowledge they consider important	Male	958	91.1	8.94	587.6	-.478	0.633
	Female	342	91.4	9.17			

Source: Field Data, (2021)

\*\* significant at p=0.05 (2-tailed)

Gender has no significant influence on accounting graduates’ perceptions of the knowledge they consider important to their careers, supporting the notion that top female executives have the experience, skills, and knowledge boards require (Gallup, 2014). The data, however, refutes the notion that females and males have similar patterns of potential, skills, and achievement (Franklin, 2013).

## CONCLUSIONS

The findings of this study suggest that accounting graduates perceive a number of skills and knowledge to be important to their career, such as time management, continuous learning, interpersonal communication, report writing, problems solving abilities, work ethics, team work, exhibiting honesty, self-motivation, and analytical thinking. However, accounting courses such as “Insurance accounting” and “Hospitality accounting” are perceived to be moderately important to the careers of the accounting graduates. Additionally, employers exceed the perceptions of accounting graduates in terms of skills such as continuous learning, time management, comprehension of responsibilities, oral communication skill, critical thinking, mastering accounting software, written communication skill, interpersonal communication skill, analytical thinking, decision making, teamwork, ethical awareness, and flexibility. Gender does not significantly influence the perceptions of accounting graduates about the skills and knowledge they consider important to their careers.

## STUDY RECOMMENDATIONS

1. The most important details in this text are the recommendations for policy makers to ensure that the accounting curriculum equips accounting students with the relevant skills needed for their careers. These include time management, continuous learning, interpersonal communication, report writing, problems solving abilities, work ethics, team work, exhibiting honesty, self-motivation, and analytical thinking.
2. Additionally, heads of accounting departments and lecturers should consider the relevance of the knowledge from accounting courses such as “Insurance accounting” and “Hospitality accounting” to the careers of accounting students, and ensure that their accounting students undergo mandatory internship during the long vacations not less than three times before they graduate from school.
3. Finally, heads of the accounting departments and accounting lecturers of the various universities should find out why female accounting students perceive some of the skills acquired from the accounting curriculum as not important to their careers. This will inform the accounting department to either reorient the female accounting students on the perceptions they have about the accounting curriculum, or tailor the curriculum to meet the changing needs and demands of both the job market

and the female accounting graduates.

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