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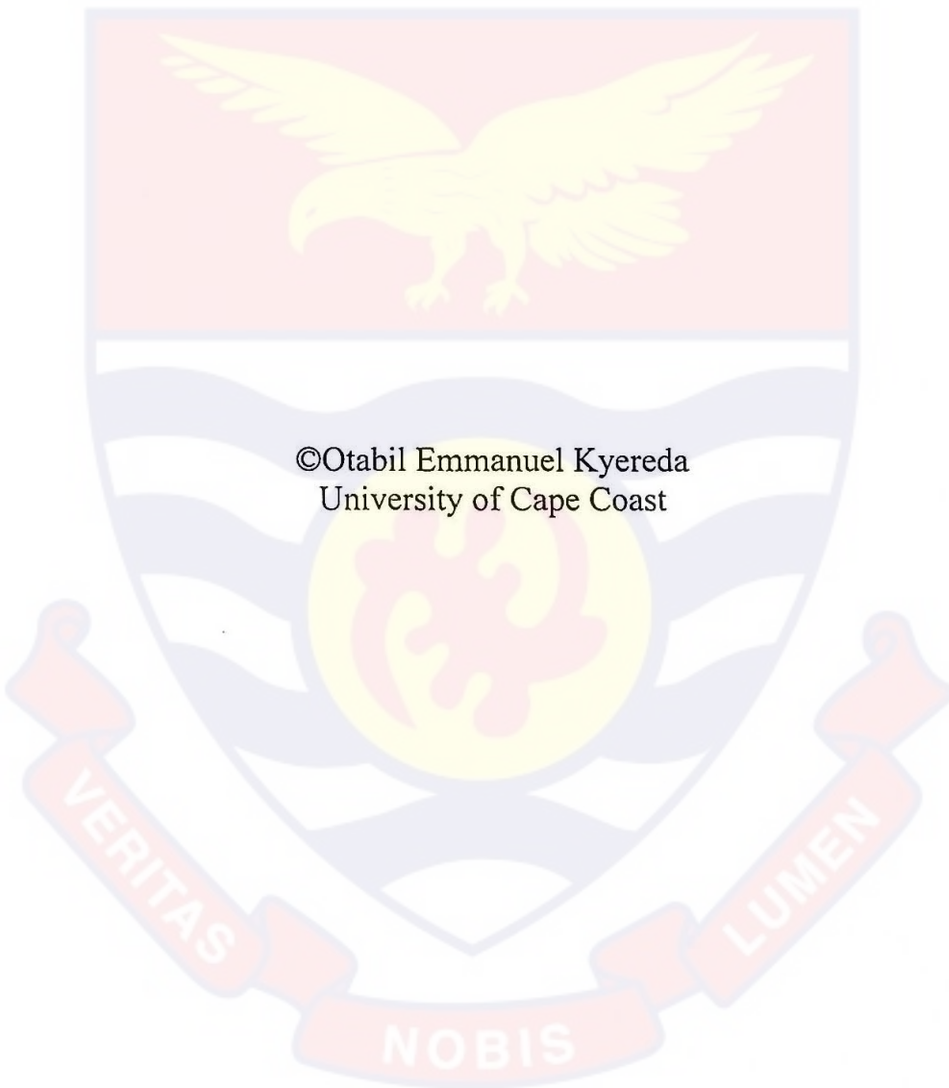

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UNIVERSITY OF CAPE COAST

UNIVERSITY ACCOUNTING EDUCATION AND THE LABOUR MARKET IN GHANA

BY

OTABIL EMMANUEL KYEREDA

Thesis submitted to the Department of Business and Social Sciences Education of the College of Education Studies, University of Cape Coast in partial fulfilment of the requirements for the award of Doctor of Philosophy in Accounting Education

OCTOBER 2022

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DECLARATION

Candidate's Declaration

I hereby declare that this thesis is the result off my own original research and that no part off it has been presented for another degree in this university or elsewhere.

Candidate's Signature:..... Date: 24-10-2022

Name: OTABIL EMMANUEL KYEREDA

Supervisors' Declaration

We hereby declare that the preparation and presentation of the thesis were supervised in accordance with the guidelines on supervision of thesis laid down by the University of Cape Coast.

Principal Supervisor's Signature:..... Date: 24/10/2022

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ABSTRACT

The study sought to explore university accounting education in relation to the labour market by examining employers' expectations, graduates' perception and the accounting curriculum content/structure. The study was conducted using a cross-sectional descriptive survey research design. Using the proportionate technique, simple random sampling, purposive sampling and the systematic sampling procedures, the universities, accounting graduates working in the public and private sectors, together with their employers were selected for the study. A questionnaire was used to gather the requisite data for the study. The data was analysed using frequencies, percentages, mean distributions, independent samples t-test, and ANOVA. The study found that, accounting graduates perceived skills such as: exhibiting honesty, continuous learning, work ethics, problem solving abilities, time management, analytical thinking, among others as important to their careers. Also, it was realised that, accounting courses such as: "Accounting and financial reporting", "Microsoft Office Programme", "Financial statement analysis", and "Tax regulations", among others were important to the careers of the accounting graduates. Again, there were gaps between the expectations of employers and the perceptions of accounting graduates in terms of knowledge and skills. The study recommended that, heads of accounting departments of the various universities should ensure that they make available technologies comparable to what students are likely to find in the workplace. Again, they should ensure that, their accounting students undergo mandatory internship as a partial requirement for completing the programme.

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KEY WORDS

Accounting Curriculum Content/Structure

Accounting Education

College of Education Studies

Employers' Expectation

Graudates' Perception

Labour Market

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DEDICATION

I dedicate this work to my parents Mr. Kojo Otabil and Madam Mary Andoh.

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LIST OF ABBREVIATIONS

AAUIA- American Association of University Instructors of Accounting

ACA - American Accounting Association

AECC - Accounting Education Change Commission

AICPA - American Institute of Certified Public Accountants

ICAG - Institute of Chartered Accountants, Ghana

IES - International Education Standard

IFAC - International Federation of Accountants

IMA - Institute of Management Accountants

IPD - Initial Professional Development

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CHAPTER ONE

INTRODUCTION

Background to the Study

Global accounting work has been closely monitored due to global economic trade, technological change and series of major corporate failures (Kimani et. al., 2020; Kavanagh & Drennan, 2008). These transformation drivers have reduced the cost of information and increased the level of competition in organizations. This has led to the need for faster and more decisive action by management, the emergence of new companies or industries and the need for new services and skills (Balog, 2020; Albrecht, 2002; Bloom, 2002).

As a result, employers are demanding various skills and competencies for new graduates in order to maintain competitive advantage even though many countries are facing skills shortages in the region (Birrell, 2006). In particular, dissatisfaction with the skills and knowledge displayed by graduate students entering the workforce has been a source of concern to employers in recent times (Cory & Pruske, 2012). This has led to the recent training and teaching of accounting in many debates and political struggles (Baird, & Parayitam, 2019; Van Wyhe, 1994; Mohamed & Lashine, 2003). Basically, there are three main schools of thought surrounding the issue: those that are attributing the current gap in training and education of accountants to the institutions of higher learning, those that largely blame the graduates for being responsible and the third perspective are those who claim it is the structure of the curriculum that has created the gap in accounting education.

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In the view of those who claim that the gap has been created by the institutions of higher learning, university education should lay the foundation for students' lifelong commitment to learning and professional development (Georgiou, 2018; West, 1998). This school of thought states that "university students are not equipped to start a professional practice and that universities should provide their students with a comprehensive list of skills" (Albin & Crockett, 1991; Hall, 1998; Mathews, 2000; Kavanagh & Drennan, 2008; Meyer, & Norman, 2020). They conclude that modern higher education institutions are being challenged by developing and implementing a curriculum that equips students with the necessary skills to apply the knowledge gained in the most effective way (Al-Hattami, 2021; Busuioc, Borgonovo & Mai, 2019; Dochy, Segers, Bossche, & Gijbels, 2003). However, some universities have responded by developing and defining concurrent policies and frameworks for building qualifications within and across the system, many of whom have not yet seen this step (Tempone & Martin, 2003).

Research has also attempted to distinguish between general skills as opposed to contextual, technical and practical skills (Crebert, 2002; Ashbaugh & Johnstone, 2000) and definition of qualifications or competence as defined in the educational context and context of employment (Holmes, 2000). Overall, the qualifications for graduates developed through accounting programs should now extend beyond disciplinary or technical knowledge and include qualifications that prepare graduates as lifelong learners; 'as citizens of the world'; as agents of social welfare, and personal development in the light of the unknown future (Bowden & Marton, 1998; Barrie, 2004; Meyer, & Norman, 2020).

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Close liaison with those who challenge universities / institutions of higher learning to find current gaps in the training and education of accounting students is curriculum advocates. They are of the opinion that over the past few decades, there has been a growing gap between accounting education and accounting practice (Wyness, & Dalton, 2018; Siegel et al, 2010; Bowden & Masters, 1993; Crebbin, 1997; Wiggin, 1997; Yap, 1997; Bloom, 2002). They argue that the gap between education and practice is growing and needs a change in education. They say the gap is due to the fact that although the accounting profession has changed with its changing environment, accounting education has not followed suit. So today, we are burdened by narrow financial education that does not match our modern accounting and business environment (Kaiser, & Menkhoff, 2020; Parker, 2001).

As a result, accounting graduates lack the necessary skills in the accounting job market. In addition, research shows that accounting education today is in short supply in many sectors to prepare graduates in this market, including subject content, curriculum, courses, skills development, technology, etc. (Bloom, 2002). Employers have expressed concern that accounting systems do not meet the requirements for accounting work (AECC, 1990; Nelson, Moncada, & Smith, 1996; Novin, Fetyko, & Tucker, 1997; Bloom, 2002). Kermis and Kermis (2010) argue that accounting students need to acquire the technical and other skills needed to succeed.

In summary, critics of the curriculum claim that the outdated curriculum has created a gap that has already begun to affect accounting students and accounting degrees and is evident in a variety of ways: first, accounting leaders and accountants claim that accounting education, as currently planned, is

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outdated, broken, and in need of major overhaul; secondly, students from other related fields fill positions previously filled by accounting majors because firms are able to train these professionals, who have the advantage of other skills, in specific accounting jobs. In Australia, Spain and the UK for example, higher education programs are being reviewed to improve the quality of education and to reduce the expected gap associated with employer demands (Dolce et al., 2020; Hassell et al., 2005). The question is, what is Ghana's position on this transformation process? In summary, accounting educators around the world are urged to change the curriculum to produce accounting graduates with broad skills and features that involve more than just technical accounting expertise(Braun, 2004).

Apart from this assertion, some argue that students created the gaps themselves. Several previous studies mention the existence of gender differences in the perceptions of accountants where men show interest in the accounting profession and they need a higher education than women (Heiat & Brown, 2007). Nelson and Vendrzyk research (1996) conducted in the USA informs that women have greater interest rate than the male students. While the research Jackling and Calero (2006) said their study found no significant difference between women and men to become accountants. Omar (2009) explains in his research that one of the factors that are common in accounting students will reconsider their perceptions of the profession. Some of the students thought it would be difficult to pass a professional program in accounting that few of them were able to pass the exam. Omar study (2009) showed that students in Malaysia still have a bad perception on professional accounting program, especially on steeper institute.

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There are few studies (Athiyaman, 2001) which acknowledge the views that students entering employment might have about the whole process. Therefore, some scholars (De Villiers, 2010; Kavanagh & Drennan, 2008) have emphasized the urgent need for strong research on how academics can help financially responsive students meet a set of skills requirements both in recruitment and in their senior accounting jobs. Research has shown that a modern business environment requires experienced professionals or knowledge professionals (Howieson, 2003; Jackling & De Lange, 2009). Technological advancement now means that small businesses have been empowered to meet their needs. Howieson (2003) suggests that the effects of technological change are that future accountants will be transformed into knowledgeable employees. While technological skill will be important to accountants, the most important skills will be problem solving, analysis and communication.

Statement of the Problem

Important calls for comprehensive revision and improvement of accounting education have been heard and articulated in existing literature (Ainsworth, 2001; Bloom, 2002; American Accounting Association [ACA], 1996; Deppe, Sonderegger, Stice, Clark, & Control, 1991; Patton & Williams, 1990). Similar calls have been made by many investigators and experts in accounting education (Albring, & Elder, 2020; Awayiga, Onumah& Tsamenyi, 2010; Fouche, 2017;Kutluk, Donmez, Utku& Erdogan, 2016). The call to research into financial education seems to be a concern due to the kind and specific set of skills and knowledge accounting education should offer students remain controversial. Indeed, global trade in economics, businesses and major markets, as well as the creation of international agreements and regional

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economic structures have led to calls for expanded accounting education and international practices (Alsharari, 2017; Freeman, & Hancock, 2011).

From the literature discussed, two important issues emerge: first, highlighting the needs of professional bodies and many studies examining the views of employers and professionals and the need for qualifications at the entry level (Lee & Blaszczynski, 1999;Daggett & Liu, 1997; Hassell et al., 2005; Lisá, Hennelová, & Newman, 2019; Aryanti & Adhariani, 2019). However, what is not clear is a list of skills that are generally agreed upon by major accounting stakeholders or whether these skills will vary according to local or regional areas. Second, a plethora of textbooks on accounting education focuses on employers in developed countries, whereas a few research reports exist on the views of employers in the developing world (e.g. Awayiga, Onumah, & Tsamenyi, 2010; Abayadeera & Watty, 2014).

Recognizing the importance of spatial diversity and its impact on institutional activities, it is not yet time to conclude that employers' ideas of skills and expertise have been thoroughly researched or that there is agreed capacity and diversity of participants (Jackling & De Lange, 2009; Abayadeera & Watty, 2014). At same time some scholars (Tempone et al., 2012) also said that more research needs to broaden the expectations of employers the, student / graduate understanding and curriculum content through a more nuanced, context sensitive lens. There seems to be a growing consensus that graduates need certain skills to be useful to them and to be able to balance well in society as productive members. This diversity of skills and knowledge put in by both employers and accounting qualifications has created dissatisfaction in accounting education. There is therefore a need to dive into university

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accounting education in relation to the labour market to find out how far the curriculum is responding to changing labour market demand in Ghana.

On the research gap, Mbawuni (2015), focused on interviewing only undergraduate and post graduate students; Asonitou (2015), also used the responses of accounting teachers regarding the introduction of professional skills in Greek higher education institutions. Likewise, Kutluk et. al. (2012) looked at the opinions of only certified accountants with respect to the current situation of university accounting education. Unlike the current study, these studies left out a cardinal player, who is the final consumer of the university accounting graduate, namely, the employer. This then makes it difficult to generalise the findings of such studies since the final consumer's view was largely absent.

Other studies such as such as Akimov, Bianchi and Drew (2014) used only a single company to review what they termed "the academic-industry cooperation", whiles Pan and Perera (2012) as well as Awayiga et al. (2010) used only one university and one major city for their study. To add to that, Awayiga et al. (2010) went ahead to suggest that the study should be replicated in other tertiary institutions to provide more further and better particulars to support or dispute their findings. This study therefore used four public universities across the country-Ghana) making it easier to make generalisations on the subject matter. It must be noted however that, with the exception of Awayiga et al. (2010) all the other studies are situated in western countries, making it necessary to do further studies in Sub Saharan Africa, specifically Ghana in order to add to the existing literature and to make up for some of the gaps in the current literature.

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With regards to theory, Mbawuni (2015) used the Theory of planned behaviour whiles Pan and Perera (2012) used the constructive alignment theory. Other studies such as Botes, Low, and Chapman (2014) used the stakeholder theory, Lubbe (2014), used the agency theory whiles Rodgers, Simon, and Gabrielsson, (2016) used the Kolb's theory of experiential learning. The study did not use the Theory of planned behaviour because the theory seeks to measure reasons why individuals may not behave as they intend, this will mean knowing the end of the study from the beginning. In like manner, stakeholder and agency theory focus on the parties involved and not the course content. This study therefore used Kolb's theory of experiential learning, problem-based learning, and collaborative learning. These theories helped to find out the impact of the accounting curriculum to the accounting graduates and whether or not the accounting graduates were provided with adequate creative, critical, analytical, practical and advanced problem-solving skills relevant to the job market.

Purpose of the Study

The main objective of this study is to explore the university accounting education in relation to the labour market by examining employers' expectations, graduates' perception and the accounting curriculum content/ structure.

Objectives of the Study

Specifically, the study seeks to;

1. examine perceptions of accounting graduates about the skills and knowledge they consider important to their career.
2. examine the extent to which emphasis is placed on development of these skills and knowledge during their degree programme.

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3. examine the skills and knowledge employers expect.
4. explore gaps between graduate perceptions and employer expectations.
5. examine the responsiveness of the current accounting curriculum to the changing job market demand in Ghana.

Research Questions

The following research questions will guide the study

1. What professional skills and knowledge do graduates of accounting perceive as having the highest priority for career success?
2. To what extent do graduates of accounting perceive that the desired professional skills and knowledge have been developed as part of their degree programme?
3. What professional skills and knowledge do employers expect accounting graduates to possess at the time of employment?
4. What is the difference between perceptions of accounting graduates and employer expectations in terms of the professional skills and knowledge that are important for a career in accounting?
5. To what extent is the current accounting curriculum responding to the changing job market demand in Ghana?

Research Hypotheses

The study is further guided by the following hypotheses

1. H0: There is no statistically significant difference in males and females' graduates' perception of skills and knowledge considered important to their careers.

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2. H0: There is no statistically significant difference in years of teaching experience of accounting lecturers' perception of the responsiveness of the accounting curriculum to the changing job market demand in Ghana.
3. H0: There is no statistically significant difference in years after graduation and the extent to which the graduates possess the skills and knowledge employers require.
4. H0: There is no statistically significant difference between the number of years employers have been in the position and the accounting curriculum's responsiveness to changing job market demand in Ghana.

Significance of the Study

The outcome or results of the study may be useful to prompt attention towards improving the content of the accounting curriculum. This is because the results would indicate the extent to which the accounting curriculum is responding the changing job market demands. To this end, the curriculum planner and designers would find the outcome of this study very useful.

Besides, accounting plays a vital role in today's economy. Almost every segment of any society needs and uses financial information directly or indirectly. Accounting is responsible for providing essential information for financial planning and management. With the recent increase in trade activities and Ghana's industrial endeavors, attention should also be given to the role of accounting in the country's economic development.

Delimitation of the Study

The problem that was analyzed has diverse aspects that can be examined but for the purpose of this study, the focus is on employers' expectations, graduates'perceptions in relation to the accounting curriculum

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content/structure. The study centred on accounting lecturers and accounting graduates of some selected public universities in Ghana. It was restricted to University of Cape Coast, University of Ghana, University for Development Studies and Kwame Nkrumah University of Science and Technology.

Limitations of the Study

The research limitations were a general function of the research findings and a tool used to collect data from respondents. With regard to the performance of the research findings, the key facts remain that a well-defined sample was not sufficient to make the results reflect the opinion of all university enumerators, faculty and employers of various groups. Thus, the findings of the study were made exclusively for study subjects.

Organisation of the Study

The study is made up of five (5) chapters. The first chapter serves as an introduction to the study. It presents the background to the study, statement of the problem, purpose of the study, research questions, and significance of the study, delimitation, limitations and organization of the rest of the study. The Second Chapter focuses on the review of related literature which is composed of the overview, the body and summary. Chapter Three is concerned with the research methodology of the study. It takes into account the design, population, sample and sampling procedure. The chapter also deals with the administration of the instruments as well as data collection and its analysis. The Fourth Chapter is concerned with the presentation and discussion of research findings. Finally, the fifth chapter presents the summary and conclusion of the study and offers suggestions and recommendation based on the research findings to inform policies and improve practices.

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CHAPTER TWO

LITERATURE REVIEW

Introduction

This chapter provides a detailed assessment of the literature in terms of theory, concepts, and empirical review from similar investigations that is relevant to the subject matter. The theoretical review sets the theoretical base for the research, the conceptual framework discusses related concepts and the empirical review considers similar studies undertaken by other researchers on the research problem. The relevance of this is to gather a pool of knowledge on the topic under study to create ample opportunity for analyzing the data. Owing to this, certain facts and theories can be refuted and others confirmed and built upon with regard to the findings of this study. Therefore, the chapter begins with theoretical review.

Theoretical Review

Three major learning theories functioned as the theoretical underpinning for this investigation. These include: Kolb's theory of experiential learning, problem-based learning and collaborative learning. Thus, the current research was rooted within these theoretical perspectives. Experiential learning was used to identify whether or not the knowledge and skills that accounting graduates acquired during their study of the accounting education programme extend beyond the classroom and allow them to better integrate such knowledge and skills into their careers in order to see the purpose and value of what they have learned. Problem-based learning theory was used in order to find out from the accounting graduates whether they had the opportunity to communicate and solve problems of varied complexity in groups and independently through

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problem-based learning and whether such knowledge and skills are relevant to their careers.

Experiential Learning Theory

This theory is based on the concept of experiential learning and is supplemented by problem-based education and collaborative learning ideas. Learning experiences occur when teachers engage students in activities that allow them to feel the substance of what they have learnt or are learning during teaching and learning exchanges (Svinivki & Mckeachie, 2011). Students develop experience in seeing what they have learnt through learning from experience. If the adage "experience is the best teacher" is true, teachers should recognize that until their pupils have the opportunity to apply whatever concepts they have taught them, they have no understanding of the topic and hence no effective teaching has occurred. One of the latest strategies being investigated to fulfill the need for meaningful content experience is experience learning (Cho, Levesque-Bristol, & Yough, 2021). Experiential learning focuses on assigning activities that extend beyond the classroom, allowing students to better integrate ideas into their life and see the purpose and value of what they've learned (Svinivki & Mckeachie, 2011). Students, for example, identify subject-specific actions or behaviors that allow them to achieve preliminary knowledge. Students learn to enjoy everything they read or have read in this way.

This approach also connects belief and practice. Furthermore, providing students with the option to conduct interviews or tests, play games or act out scenes, or keep a journal that generates them provides them with access to knowledge (Cantor, 1995; Moon, 2004; Beard & Wilson, 2006; Kolb and Kolb, 2005; Kayes, 2005). Students can expand their knowledge outside the regular

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classroom by creating books, which helps them grow and develop (Hiemstra, 2001). This demonstrates to learners what they learn as they read this magazine, allowing them to transform their existing knowledge into new information (Moon, 1999). Allowing students to sit in class and be fed a large number of notes without having to offer anything or engage with this information has made them less likely to be community members without being discovered.

Although not all subjects will allow for learning education, 'Give wisdom to practically any kind of class in any subject, large or little, high or low class, and they will teach' (Blackburn, Pellino, Boberg & O'connell, 1980). That is to say, many educators believe that their teaching method is the greatest in any field, regardless of the alternatives. For adult learners, reading makes no sense when they cannot easily relate what they are learning to real-life situations. Reading becomes more important, beneficial, and rewarding for older learners when they can apply it in their daily lives. We did not learn what we already knew; we learnt what we did not know, as the saying goes. Because these are areas of higher learning, universities and lecturers share a common obligation to provide jobs that completely develop students (Moore, Boyd & Dooley, 2010).

As individuals, we are continuously confronted with complicated challenges, problems that necessitate novel answers, and solutions that come in a variety of forms. Adults are paralyzed when confronted with complex realities that need the direct application of principles learned in school if what they study in class has nothing to do with reality. According to this viewpoint, the instructor should always provide his or her own directions for tasks that allow students to apply their newly learned information and skills. It is difficult to

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devote practically all of your class time on a concept that can be easily grasped through work or experience. Thielens (1987) investigated over 800 energies in 80 different centers. According to the findings of this investigation, most authorities indicated that 80 percent of class time was dedicated to teaching. If these findings are correct, one could question how much time could have been saved if these teachers had knowledge about teaching methods like experience, collaboration, problem-based learning, and active student participation.

Furthermore, according to the findings of a survey conducted by the Higher Education Research Institute (HERI, 1999), roughly 56.5 percent of male teachers and 32.3 percent of female teachers use too many courses in most classes or across all student degrees. This also shows that in our university education, the learning process still reigns supreme (Murphy, & Hassell, 2020; Blackburn et al., 1980; Costin, 1972; Eble, 1972; Thielens, 1987; Benjamin, 2002; Lammers, & Murphy, 2002; Twenge, 2009). To be sure, in today's world of complicated problems, learning should be a two-way conversation between teacher and student that includes detailed information about the nature of learning and content (Itin, 1999). Students will be driven to engage in enlightening thinking as a result of their experiences, allowing them to learn deeper information while also developing skills and abilities (Dirkx& Lavin 1991). Even in an organizational setting, learning can still occur when workers concentrate on the "active judgment" of the work context (Beckett & Hager, 2000).

Collaborative Learning Theory

Collaborative learning is another current learning theory that is based on modern teaching approaches. Collaborative learning stems from the need for

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people to learn more effectively in groups, ranging from small to big (Johnson & Johnson, 1974; Slavin, 1977, 1995). Proponents have been working to make the actual transcript of this statement available online. In other words, when a student is offered a degree in independent learning, the propensity for boredom in this field is very high. Therefore, learning ends when the individual learner has finished analyzing his / her own work / problem. This does not happen when doing group learning activities when the learner listens, analyzes, integrates and critically evaluates the views of others. This places the reader in a more powerful learning environment, where issues are examined from various angles. Collaborative reading stimulates students to reconsider their knowledge and understanding of concepts (Yang, Pan, & Wang, 2021). This method allows students to detect gaps in their understanding (Cooper, 1994). The learner learns to appreciate the ideas of others and new ways to solve problems with the various, changing, and imaginative questions raised in the group by saying that as the student is forced to work in groups, the learner learns to appreciate the ideas of others and new ways to solve problems with the various, changing, and imaginative questions raised in the group. That collaborative study, as Smith (2009) correctly points out, fosters community modeling of effective problem-solving procedures. This means that when students are working on a single problem, they begin to use different lenses. Students begin to integrate, communicate, and discuss ideas in ways that improve their comprehension when teachers employ this teaching technique (Dillenbourg, 1996, 1999).

In this way, the teacher's important role is to assign students the task of group learning, in which they solve these problems in groups, and those who have difficulty solving their problems are equally encouraged to interact with

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other groups (Webb, 2009; Osborne, 2010), which includes "... participatory engagement in a joint effort to solve a problem together." (Roschelle & Teasley, as cited in Dillenbourg, 1996, 1999). Students are engaged in the learning process because they all want their voices to be heard. Students can learn about themselves, gain self-awareness and confidence, and improve their skills and abilities through language instruction (Ranson, 2000). As students work in groups to pose and answer a variety of questions that are flexible and thought-provoking in problem-solving, their skills such as analytical skills, high art, fast learning skills, and excellent speech and writing skills are substantially strengthened. Teachers have been able to foster collaborative learning among students due to advancement of modern technologies (Curtis & Lawson, 2001; Kreijns et al., 2003).

Traditional methods, such as the method of study that once governed most of our university classrooms, are ineffective at promoting ideas, changing attitudes, and developing student behavioral skills (Bligh, 2000). Students have relied largely on the fact that they sit quietly, do nothing, and find words uttered by one teacher standing in front of the classroom since the finding of Catalano & Catalano (1997) in this teacher-centered approach to education. Students are forced to put their thinking abilities on hold as a result of this. So, what will the students take home with them? By involving students in conversations, debates, and investigating different meanings, a modern approach to education such as collaborative reading tackles the challenge of collaborative learning with a major influence on critical thinking abilities (Mandusic & Blaskovis, 2015). Students can use these critical thinking abilities to separate themselves from some of their views and prejudices and come to their own judgments about what

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they do (Bjelanovic & Dijanic, 2011). This achievement improves their problem-solving abilities and has a favorable impact on the development of their personality, which is something worth studying in the future (Laister & Kober, 2005; Mandusic & Blaskovis, 2015).

Problem-Based Learning Theory

Through problem-based learning, students are given the opportunity to communicate and solve problems of various difficulties within groups and independently. Designing lessons in a way that allows students to solve these problems in groups increases their interest in learning because they realize that they are learning the skills needed to succeed in a cohesive world (Tan, 2021). It is important to point out that, almost any course can be built around problem-based learning even though the content of the lesson and the structure of the problem-based lessons may vary (Tan,2021). That is, problem-based learning is applied to countless levels of education and teaching, and there are actually hundreds of activities designed for this approach (Barrows, 1996). Teachers need to be aware of these activities in their quest to change the lives of learners. This is because problem-based learning thrives on the idea that learning is an effective, integrated and constructive process influenced by social factors and contexts (Barrows, 1996; Gijselaers, 1996). That is to say, reading should be like a voice to the students, they are more involved in the teaching and learning interaction where they come across that knowledge. This means that we learn 'by practice' and that when students are designed to solve problems either in groups or individually, they become more and more aware of the different strategies used to solve such problems. Students solve problems by first incorporating their perceptual knowledge about what they already have about

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the problem, what they need that is different from problem solving and other solutions to the same problem (Gijselaers, 1996; Tan, 2021).

When group work is considered an integral part of problem-based learning, learning becomes meaningful in students' lives because allowing students to solve problems in groups helps to create a conducive learning environment where students begin to feel comfortable as they create new ideas and raise questions about problem solving (Allen, Duch & Groh, 1996). In addition, group work empowers students to develop their communication skills and other skills that enable them to cope with group strengths (Duch et al., 2001; Hmelo-Silver, 2004). Solving problems in groups equally encourages students 'motivation and helps keep their interest in the learning process as they begin to get involved and everyone wants a voice to be heard (Smith, 2009). It is fair to say that students learn the ability to deal with a single problem, especially an open problem from a variety of strategies / methods (Shelton & Smith, 1998). Problem-based learning stimulates students' higher thinking capacity in a way that focuses on real-life problems (Sudrajat, & Wati, 2021).

Depdiknas (2002) suggests that, problem-solving learning is a way of using real-world problems as a framework for students to learn critical thinking skills and problem-solving skills. Mustofa, & Hidayah, (2020) in support of these scholars emphasizes that, through problem-based learning, students are trained to be able to think logically, to understand, to solve problems through collaborative processes. Hidayah, Fajaroh, Parlan, and Dasna,(2021) in his discovery concluded that problem-based learning develops learners' thinking skills through a collaborative or collaborative process, adding that, in this process the learner is empowered to float their constant thinking ability. All of

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these findings reinforce the need for these methods in our modern-day teaching and learning. This approach therefore encourages teachers to play the role of facilitators and trainers as they guide their students in teaching and learning collaborations (Boud & Feletti, 2007; Norman & Schmidt, 2000; Duch et al., 2001; Hmelo-Silver, 2004; O 'Donell, 2006; Amador, 2006; Svincki, 2007; Smith, 2009; Roseburough & Leverett, 2011; Slavich & Philip, 2012).

Theoretical Summary and the Research Gap

Numerous studies in higher education and business have raised concerns about the ongoing and basic issue of skills incompatibility between higher education and labour market skills (Alfred, Tsadidey, Ashiagbor& Baku, 2008; Baah-Boateng, 2013; Twumasi, 2013; Oppong, 2013; Oppong& Sachs, 2015). The gap between labour market and education is debated by two schools of thought: theoretical experts and their powerful opponents emphasize teacher-centered perspectives, which is in opposition to flexible learning theories including experiential learning, problem-based learning, and collaborative learning. Worryingly, while education can be quite effective in delivering facts or information, especially in big classrooms, it does not provide students with creative, critical, analytical, problem-solving skills that allow them to understand the meaning and relevance of what they learn (Bligh, 2000; Lammers& Murphy, 2002).

An experienced reading concept suggests that learners should express themselves in a practical sense of all the concepts in teaching so that they can gain a personal sense of what they have learned and thus enable them to link belief and practice. The key elements of this vision are that it equips students with knowledge, critical thinking skills, practical skills (Svinivki & Mckeachie,

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2011). Problem-based learning theory is equally calculated for its impact on transformational learning. Students are given the opportunity to communicate and solve problems of varied complexity in groups and independently through problem-based learning. This method equips students with practical, advanced problem-solving and thinking skills (Tan, 2021).

Conceptual Review

This segment of the chapter appraises important concepts according to the phenomenon being investigated. It focuses on the concept of curriculum as a theory, the concept of curriculum theory and practice, the concept of accounting education, employers' perception of the accounting curriculum, student learning approaches, accounting students' learning approaches, skills and knowledge, as well as skill development.

Curriculum Theory and Practice

Curriculum has traditionally been associated with how schools are organized and how education is delivered as a whole. What exactly is curriculum, and how can it be conceptualized? Curriculum theory and practice, as well as their relationship to education, are explored in this work. Curriculum awareness in the educational sector is not new, but the ideas and understanding of the term have evolved over time, leading to much dispute about its significance. Kelly described curriculum as "all school-planned and led learning, whether done in groups or individually, inside or outside the classroom" (Kelly, 2009).

Learning is Planned and Guided

This spell out exactly what we want to accomplish and how we plan to accomplish it. The term "schooling" is used in the definition.

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Curriculum, both in theory and practice, is derived from school and has a positive relationship with other education concepts such as subject and lesson. This identifies four main approaches to curricular theory and practice.

1. Curriculum as a body of information to be passed on.
2. Curriculum as a means of achieving specific goals in pupils - the end product.
3. Curriculum as a process.
4. Curriculum as praxis.

Aristotle (as cited in Kelly, 2009) divided the concept into theoretical, productive, and practical sessions in order to evaluate different approaches to curricular theory and practice. The 'canon' refers to the corpus of knowledge to be communicated; the process and praxis models refer to practical discussion; and the technical concerns of the outcome or product model refer to Aristotle's categorization of the productive.

Curriculum is a Body of Knowledge that must be Passed on

In general, the syllabus will not emphasize the importance of a wide range of topics, nor will it show the reading sequence. As Curzon (1985) points out, those who write syllabus frequently follow the old method of reading the 'content order' or pattern set the 'logical' approach to the subject, or consciously or unconsciously - the condition of university courses in which they may participate. This is a curricular theory and practice approach that is primarily concerned with content and concentrates on the syllabus. The curriculum, on the other hand, is a collection of topics and knowledge. This indicates that education, in its broadest meaning, is a process of transmitting or delivering information to students in the most effective manner possible (Blenkin et al., 1992).

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People who still refer to the curriculum as a syllabus tend to confine their preparation to content thinking or the subject of information they want to impact. Many elementary school teachers like this concept of the curriculum since Kelly (2009) reveals that he views the subject matter as a nuisance because he does not see their function as a means of transferring knowledge structures in this way.

Curriculum as Product

Outstanding ways to define and manage education today have been identified in a productive way. Education is often regarded as a work of art. Goals are set, the plan is built, then implemented, and the results (products) are measured. It is a way of thinking about education that has grown to have an impact on the United Kingdom since the late 1970s with the rise of the arts and concern for skills. Therefore, by the late 1980's and 1990's many controversies about the National Curriculum for Schools were less concerned with how the curriculum was perceived and what its objectives and content might be.

It is the work of two American writers Bobbitt (1928) and Tyler, (1949) who dominated the belief and practice within this tradition. In the curriculum Bobbitt, (1928) writes to describe the curriculum as its central theory is simple. Human life, however varied, consists of the performance of certain functions. Life-giving education is one that definitely and adequately prepares for these specific tasks (Bobbitt, 1928). However, there are many and varied social class that can be found. This only requires that one go into the news world and get the details of what their stories contain. This will reflect the skills, attitudes, habits, values and types of information that men need. These are the curriculum objectives that are actually numerous, clear and concise.

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The curriculum will then be a series of lessons that children and young people should have in order to achieve their goals (Bobbitt, 1918). This approach to curriculum theory thinking and practice is largely influenced by the development of management thinking and management. Basically, Tyler proposed a major division of labour and tasks simplified; extension of control over the management of all workplace items; and cost-based calculations based on systematic time-and-movement research. All three elements were involved in this concept of curriculum theory and practice. For example, one of the attractions of this theoretical approach involved paying close attention to what people needed to know in order to work, live their lives and so on. A typical, restricted example of this approach can be found in many training programs, where specific tasks or activities are analyzed - broken down into components - and a list of skills developed. In other words, the curriculum should not be the result of 'chair guessing' but a product of systematic study. The only criticism that has been made, and which can continue to be made, in these ways is that there is no public opinion or process to guide the process of curriculum development. It is currently a professional project. However, it was not a similar criticism that initially diminished the impact of curriculum theory in the late 1920s and 1930s. Instead, the growing influence of 'developmental' methods, which focused on children, turned the ground into many academic ideas. Bobbitt's long list of goals and his emphasis on order and structure did not sit well with those species. The Progressive Society lost its momentum in the late 1940s in the United States and since then the work of Ralph W. Tyler, in particular, has made a lasting impression on education and practice. He shares

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Bobbitt's emphasis on understanding and easy operation. His viewpoint was based on four fundamental questions:

1. What educational goals should you set for the school?
2. What educational experience can be provided that can achieve these goals?
3. How can this academic experience be good?
4. How can we make sure that these goals are achievable?

Tyler (1949) as Bobbitt (1928) also emphasized the formation of moral objectives. The real purpose of education is not for the teacher to perform certain tasks but to bring about major changes in the pattern of student behavior. It is important to note that any statements of a school's intentions should be a statement of changes that will take place in the learners. Tyler (1949) shows that one can see how this anxiety translates into a well-planned process: one that is very similar to technical or productive thinking and shows seven steps;

1. Needs diagnosis
2. Development of goals
3. Content selection
4. Content organization
5. Selection of learning experience
6. Planning a learning experience
7. Test decisions and methods and procedures.

Taba (1962), which attracts this approach to curriculum theory and practice is structured and has great planning power. Central to this approach is the creation of ethical goals - providing a clear idea of the outcome so that the content and method can be processed and the results evaluated.

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There are many problems with this method of doctrinal teaching and practice. The first is that, the system takes great importance. For example, we can look at the definition of the curriculum as: 'A program of activities (developed by teachers and students) designed to enable learners to reach as far as possible for other educational and other educational purposes (Grundy, 1987). The problem here is that those programs definitely exist before and without any learning experience. This takes it too far for students. They may end up with little or no voice. They are told what to read and how to do it. The success or failure of this program and each student was judged on the basis of whether the aforementioned changes occur in the behavior and personality of the student (a combination of behavioral goals). If this program is closely followed, there may be only a limited opportunity for teachers to use the interactive communication, and it may demoralise teachers in another way. For example, many curriculum programs, especially in the USA, have tried to make the student experience a 'teacher proof'. The idea of this approach is that the curriculum is built outside the classroom or school, as is the case with the UK National Curriculum. Instructors use programs and are judged by the products of their actions. It transforms teachers into professionals (Grundy, 1987).

Second, there are questions about the nature of the objectives. This model is hot on the scale. It means that morality can be measured infinitely and mechanically. There are obvious dangers here - there should always be some uncertainty about what is being measured. We must think only about the questions of success in our work. It is often very difficult to judge the outcome of a particular experience. Sometimes it is years after the event when we begin to understand something about what happened. For example, most educators

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who have been for a few years will have the experience of a former participant who told them in detail how a forgotten event brought about a fundamental change. To measure, items must be divided into smaller and smaller units. The result, as many have noted, could be a long list of lesser skills or lesser ones. This can lead to a focus on this approach to curriculum learning and practice in most parts; insignificant, rather than essential. It can lead to the use of education and testing such as a shopping list.

Third, there is a real problem when we help assess what teachers actually do in the classroom. Numerous studies on teacher thinking and classroom interactions, as well as curriculum development have shown a lack of impact on teaching objectives (Stenhouse 1974; Cornbleth, 1990). One way to look at this is that teachers simply find it wrong - they have to work for goals. The difficulties teachers experience with the intentions in the classroom may point to something wrong in this way - that it is not supported in the academic exchange study. It is an example of curriculum theory and practice that is deeply ingrained in technology and industry.

Finally, there is the problem of unintended consequences. Focusing on the goals outlined earlier could lead to both teachers and students ignoring learning that happened as a result of their meeting, but not registered as a goal. The apparent simplicity and sensitivity of this method of pedagogical teaching and practice, as well as the way in which it imitates industrial governance have been a powerful factor in its success. Also, it has the ability of academics to use the model to attack teachers. There is a tendency, which is repetitive enough to suggest that it may exist in this way, so that academics can use the objective

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model as a rod to strike teachers. 'What are your goals?' It is often asked in a challenging voice rather than that of an interesting and helpful question.

The need for objectives is a need for adjustment rather than a definition of points. It therefore means that attention should not be about curriculum development, but rather as an expression of resentment at the problems of educational response (Stenhouse, 1974).

Curriculum as a Process

The curriculum as a product model is highly dependent on the setting of ethical goals. The curriculum is, essentially, a set of documents to be used. One way to look at curriculum theory is to apply it to the process. In this sense the curriculum is not a tangible object, but rather a communication of information from teachers and students. In other words, the curriculum is what really happens in the classroom and what people do to prepare and evaluate. This model has too many features in regular communication. It is an active process and is linked to the visible form of consultation laid down by Aristotle (as cited in Kelly, 2009).

Teachers incorporate the school into specific situations with the ability to think critically, in action understand their role and the expectations of others, as well as a practical proposal that sets important goals and elements of educational integration. They continue to analyze the process and what they can see about the results. This terminology is similar to that of Stenhouse (1975) who published one of the most well-known experiments in the teaching and practice process. He described the curriculum diligently: 'The curriculum is an attempt to communicate important principles and aspects of the education proposal in such a way that it is open to critical assessment and able to translate

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effectively in order to function'. Stenhouse (1975) goes on to suggest that the curriculum is similar to a recipe for cooking. Can it be criticized for the reasons for healthy eating or eating - is it nutritious for students and tastes good? - and can be criticized for being overworked - we can't catch twelve lark tongues and the grocer can't find the unicorn horn of the ground! The curriculum, like the recipe for the meal, is first thought possible, and then the subject of the test. The recipe given to the public in a sense is a test report. Similarly, the curriculum should be based on performance. It is an attempt to explain the work seen in the classroom that is being adequately addressed to teachers and others. Finally, within the limits, the recipe may vary according to taste.

Stenhouse (1975) changed the ground slightly by showing how the information to try to apply the education proposal is used. The reason is that otherwise there is a danger of expanding the meaning of the word so that it covers almost everything and therefore means very little. For example, in the discussion of the so-called 'youth work curriculum' (Newman & Ingram 1989), the following definition was taken as a starting point: 'those processes that promote or, if not go well, hinder human learning'. This was then developed and the curriculum became: 'a living process in which teaching, acceptance and practice within' (Newman & Ingram 1989). The problem with this kind of interpretation, as Barrow (1984) states, is that 'what you do is to broaden the meaning of the word until it becomes more and more 'educational' in itself'. Specifically, if the curriculum is a process, then the word curriculum is not required because the process will do very well! A simple curriculum balance in the process is the most exciting foundation for a slap you can continue on. There is also a need to consider why the curriculum and practice are used by teachers.

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It was a way to help them think about their work before, during and after the intervention; as a way to empower teachers to make decisions about their careers. This is what Stenhouse (1975) took. The curriculum should, at least provide a basis for lesson planning, study it psychologically and consider the reasons for its adaptation (Stenhouse, 1975). For extended methods, editing includes:

1. The principle of content selection - to be read and taught.
2. Principles of teaching strategy - how to learn and teach.
3. Principles of decision-making in sequence.
4. Principles for identifying the strengths and weaknesses of each learner and classifying the general principles 1, 2 and 3 above to meet individual cases.

Art research including:

1. Principles to study and evaluate student progress.
2. Principles to study and evaluate teacher progress.
3. A guide on the feasibility of using the curriculum in a variety of school settings, student situations, environments and group situations.
4. Details on the variability of outcomes in different contexts and between different students and an understanding of the causes of diversity.

With regard to justification, the formation of the purpose or objective of the curriculum is subject to critical scrutiny (Stenhouse, 1975). There are several comparisons to this model curriculum theory and performance as compared to the product model. First, when a product model is attracted to a workshop by model, this process looks at the world of testing. The concept is that of academic science where each class is a lab, each teacher being a member of the science community. The most important point is that a proposal should not be taken as

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an inappropriate recommendation but rather as an interim explanation that seeks more than it deserves to be tested, those proposals are said to be wiser than fair. Stenhouse (1975) therefore, in this sense, the curriculum is a form of expression in the teaching practice. It is not a building material package or a syllabus of the earth to be covered. 'It's a way of translating any concept of education into a hypothesis that can be tested in practice. It invites critical testing rather than acceptance' (Stenhouse, 1975).

Second, in relation to the first, given the uniqueness of each classroom structure, it means that any proposal, even at the school level, needs to be evaluated, and confirmed by each teacher in his or her class. It is not like a course package designed to be delivered almost anywhere.

Third, the results are no longer the middle ground. Instead of firmly defining goals and values in advance, what happens in this curriculum theory model is that content and methods improve as teachers and students work together.

Fourthly, the students in this model are not the objects to be acted upon. They have a clear voice on how sessions change. Focus is on interactions. This could mean that attention shifts from teaching to learning. A product model, by having a pre-defined program, tends to direct attention to teaching. For example, how can this knowledge be overcome? The systematic approach to curriculum theory and practice, challenged by authors such as Grundy (1987), tends to make the learning process a priority for the teacher. This is because this way of thinking emphasizes interpretation and logical reasoning. As we have seen each class and each exchange is different and it should make sense of it.

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However, when it comes to thinking about how to approach the curriculum in practice, there are many potential problems. The first is a problem for those who want to be more like what is being taught. This approach to curriculum vision, because it puts structure and thinking in its context and treats students as subjects rather than objects, and this can lead to very different forms of classroom employment and a high level of content diversity. As Stenhouse (1975) notes, the process model is actually a sensitive model, not a marking model.

It cannot be directed at testing as objective without loss of quality, because the test standards then exceed the power standards in the subject. This does not mean that students who are taught the model cannot be tested, but it does mean that the tests should be done on their own as they follow other wishes. Therefore, if the test is an emerging product there is a meaning that the quality the student has shown in it should be limited to his or her actual quality. It is therefore difficult to find a student who is weak through testing using a process model. Experts cannot use it, because it depends on the commitment to educational purposes.

Stenhouse (1975), points out that certain differences are limited by factors such as social trials. The exchange between students and teachers does not fit the context. At the end of the day many students and their families invest heavily in exams or academic achievements and this definitely enters the classroom. This underscores the second problem with the defined process model - that it may not pay enough attention to the context in which learning takes place.

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Third, there is the problem of 'teachers. The biggest weakness and, of course, the strength of the process model is that it depends on the quality of the teachers. If the teacher does not do much then there is no safety net in the form of curriculum items. This approach depends on instilling wisdom and purpose in the classroom. If the teacher is not in this situation, then there will be serious restrictions on what can happen in education. Attempts have been made to overcome this problem by building materials and study packages that focus more on the 'finding process' or 'problem solving', according to science. But there is danger in this approach. Processes are downgraded into skill sets - for example, how to light a buns banner. When students are able to demonstrate certain skills, they are considered to have completed the process. As Grundy (1987) points out that, actions have come to an end; processes into a product. Whether students are able to use the skills or not to make sense of the world around them is somehow ignored (Grundy, 1987).

Curriculum as Praxis

A curriculum as praxis, in many ways, is a form of process approach. While the process model is driven by common principles and emphasizes judgment and goal setting, it does not make clear statements about the interests it uses. For example, it can be used in a way that does not make further reference to human co-existence and the liberation of the human spirit. The praxis model of curriculum theory and its application brings this to the center of the process and makes a clear commitment to liberation. Therefore, the action is not easily informed, and it is binding.

Grundy (1987), argues that critical teaching goes beyond placing learning knowledge within the student's knowledge: it is a process that takes the

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student and teacher experience and, through discussion, sees them both as problems. It allows, indeed encourages, students and teachers together to deal with the real problems of their existence and relationships. When students face real-life problems, they too will soon face their own pressures (Grundy, 1987). It looks like we can amend our 'curriculum as a process' model to address these concerns. Thus, the teacher incorporates a specific learning environment, but a shared sense of well-being and commitment to human freedom, the ability to think critically, to make sense of their role and expectations of others, and to suggest action that sets important goals and elements of academic integration.

Guided by this, the praxis model seems to encourage dialogue within, and in other words, people in a position where they can come to be informed and take action. The praxis model is always trying to explore the process and what I can see with the results. In this way the curriculum itself grows with strong interaction of action and expression. That is to say, the curriculum is not just a set of programs to be used, but is a process in which the planning, implementation and evaluation are all related and integrated into the Grundy (1987) process which is why the institution was informed and committed.

To see this, we must first look at a practice that does not focus on individuals, but on careful attention to shared understanding of practice and constructive questions. For example, in sessions that seek to explore what is happening in different cultural and racial groups in society, we can look to see that career guidance has taken people beyond focusing on individual mental states. Are participants exposed to material conditions in which those attitudes are formed, for example?

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Second, there is a need for demanding accountability expressed through actions in assessing teachers' values and performance. For example, are students able to say in a way that they think is good for people and relate to their actions? We can also look at certain values - especially the emphasis on human freedom.

Third, we would expect teachers who are committed to praxis to examine their practice with their peers. They will be able to say how their actions in relation to a particular intervention express their views on what is doing well, and also state what the views are involved.

Curriculum in Context

To end this doctrinal discussion and practice curriculum practice, there is a need to pay more attention to the context in which society is built. Another criticism made about the praxis model (especially as outlined by Grundy, 1987) is that it does not place strong enough emphasis in the context. This is a criticism that can also be placed on the doorstep of alternatives. In this regard the work of Cornbleth (1990) is of particular use. He sees the curriculum as a kind of process. His curriculum is what actually happens in the classroom, that is, 'an ongoing social process that includes communication between students, teachers, information and space'. In contrast, Stenhouse (1975) defines the curriculum as an attempt to explain what is happening in the classroom rather than what is actually happening. Cornbleth (1990) also argued that the curriculum as a norm cannot be adequately understood or radically changed without regard to its structure or context. The curriculum is structured according to context.

Cornbleth (1990) focused on collaboration and highlighted the importance of context. First, by introducing a point of view in curriculum discussion. He also highlights the impact of certain factors that we have already

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seen. Most important here are school tests and social interactions - the type of student-teacher relationship, classroom planning, broadcasting and more. These things are what is sometimes known as the hidden curriculum. This was a term coined in Jackson (1968) but existed as a well-known part of education for some time before. For example, John Dewey in Experience and Education refers to the 'co-learning' of attitudes that occur in schools, and that may have far greater significance than a clear school curriculum (Dewey, 1938).

A general (product) definition of the 'hidden curriculum' is provided by Kelly (2009) as the subject of student learning, 'due to the way in which homework is organized but which is not inherent in the planning or knowledge of those in charge of school programs. Learning that goes hand in hand with the 'hidden curriculum' is often mistreated. It learns that it is smuggled in and that serves the interests of the current situation. Emphasis on the military, weapons and time management, and the distribution are sometimes seen as preparing the young people for the productive land of capitalism. What we need to realize is that such 'hidden' reading is not all that negative and can be very liberating. 'As long as they allow students to develop knowledge and skills that are respected in society ... or to be able to form their own peer groups and cultures, they can contribute to individual independence and integration and reflection and challenge to existing norms and institutions' (Cornbleth, 1990).

There is also a need to realize that by treating the curriculum as a flexible social process, a hidden curriculum idea becomes obsolete. If we need to keep in touch with the middle class as we build the curriculum then it is not hidden but it becomes a big part of our processes. Second, by focusing on space, we can begin to better understand the impact of structural and social processes on

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teachers and students. As Cornbleth (1990) points out, economic and gender relations, for example, do not simply go through the form of a curriculum or structure and enter directly into the classroom. They have been reconciled with the interventions of parts of the education system (Cornbleth, 1990). Therefore, the effect of these factors may be far different from what was expected.

Concept of Accounting Education

Accounting education appears to be under a lot of criticism from many organizations, both inside and outside of educational institutions. The American Institute of Certified Public Accountants (AICPA, 1970) defines accounting as "a service of business". Its function is to provide quantitative information, especially financially in nature, about economic organizations that are intended to be useful in making economic decisions - in making sound decisions among other means. Accounting, bookkeeping, tax preparation, auditing, and financial information are all provided by this function to assist people in making better decisions. In the information period, one of accounting's most essential functions is to provide "information services." Accounting, according to Cheng (2007), is not only a business language that educates management, but it is also a vital contributor to a country's economic progress.

There is the emergence of the perceived needs of professional accounting organizations, employers, government and other agencies, academics and many other groups to their satisfaction. The question is, can this be done with one type of accounting system.

General accounting education defines the principles for preparing that person to become accountant. Specifically, accounting education is defined as

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teaching students how to obtain, collect, record, summarize, report, analyze and analyze data that will guide business decisions (Mustapha, 2011).

This is a huge cost to accounting organizations, employers, government and other agencies, academics and the community as a whole. In the middle, it is often proved that large investments do not support entry level calculators or provide adequate preparation for entry into the accounting sector and where possible technical adjustments are sufficient, visual communication skills and behavioral factors are not sufficiently developed (Birkett, 1989; Mathews, 1990; Lothian &Marrian, 1992; ACCA, 1999). It is clear that although there is a suspected origin, there are equal inequalities, with the exception of shortcomings. No matter what the other considerations, the shortcomings alone may suggest that the new accounting curriculum needs to be revised.

Consideration of accounting education in the United States has been ongoing since the 1986 Bedford Report. This seems to have changed nothing, and each successive report has the same effect on countless problems (Bloom, 2002). Following the Bedford study, Big 5 accounting companies issued a white paper in 1989 to indicate their support, with firms financing the Accounting Education Change Commission (AECC), which ran from 1989 to 1996. Despite all this attention, there is still a problem in US accounting education because the change is limited and does not meet the need for further change. Bloom (2002) have shown that the current accounting curriculum is small, out-of-date, inefficient, market-driven and less sensitive to globalization, technology and ethics. It is emphasized that teaching is a textbook and textbook focuses on memorization and preparation for examinations (Inman et al., 1989). According to the AECC, students are not prepared to study independently using the tools

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available. Accounting expertise is also divided into other sectors of the business school and business professionals due to a lack of recognition due to technology. According to Albrecht and Sack (2000), many accounting systems have a lack of direction. They go on to say that "current accounting education focuses heavily on strategies for preparing financial data, which may result in the production of low-value data, as well as insufficient content related to information systems, finance, and providing assistive information in decision-making activities.

The situation in Africa and especially Ghana, is no different as Kamayanti, Triyuwono, Irianto and Mulawarman (2012) state that 'financial education is on loan to the colonial authorities'. They go on to say that accounting education is currently embedded in the pursuit of "beauty" concepts, which they define as masculinity, colony and relation. Therefore, at present, accounting education is considered to be the best if it uses, the method that relies heavily on understanding; when used to control and maintain the status quo through colonies; and if it does not have values or in relation to the fact that all prices are at the same level, which is the basis of the relationship.

These three are the foundation of the accounting education philosophy that represents the world's characters. In a democratic way, the visible relationship reflects the value of the foundation of technical education which reflects its epistemological view of rationalism, and the use of accounting education as a colonial tool. They went on to say that by using integralism-structuralism and the synergy of binary contradictions as a means, the cage was rebuilt. As a liberated accountant, it replaces the larger beauty that it once lived on. However, at the end of the day, it is understandable that there are always

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some beauty ideas that you would like to discover, and when we do that, we do nothing less than move from one beauty cage to another.

Employers' Perception of the Accounting curriculum

Many of the problems associated with financial education, according to Carr, Chua, and Perera (2006), are related to at least two factors: insufficient attention to the creation of accounting systems, and a limited understanding of the role that participants play in appraising educational concerns. According to Cheng (2007), the curriculum must be revised in order to bridge the predicted gap between business and academic personnel. Cheng (2007) emphasizes the importance of developing a good accountant in order to become a good entrepreneur. Albrecht and Sack (2000) discovered that employers' perspectives on how accounting was organized and taught were obsolete and did not fit current market needs, prompting accounting educators to revisit their previous lectures.

While directing a retranslated version of Albrecht and Sack's (2000) research questionnaire, Burnett (2003) confirmed Albrecht and Sack's (2000) study. Both Burnett's (2003) tests yielded results that were identical to those reported by Albrecht and Sack (2000). Not all calls to refresh important skills taught in the student accounting system date back to the 2000s. Changes in accounting education, according to Stone, Arunachalam, and Chandler (1996), should clearly clarify the relationship between accounting knowledge, education, and skills. Employers' other worries during this time include the demand for issues related to information system development (Siegel & Sorensen 1994). Cooper (1994) aimed to support research in Canada that would

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provide a holistic approach, including an examination of accounting history to gain insight into the potential to alter accounting education.

Some have voiced fear that universities will not be able to supply the skills that employers want (Cranmer 2006; Lucas, Cox, Croudace, & Milford, 2004). Remote academics, for example, have stressed the necessity of student support services in assisting students in achieving their learning objectives and completing their degrees (Oliveira, Oesterreich, & Almeida, 2018; Gaskell & Mills, 2014; Sanchez-Elvira Paniagua& Simpson, 2018; Tait, 2014). Cranmer (2006) investigates the university's role in skill development and expresses reservations regarding higher education institutions' ability to develop required abilities at the appropriate level. The restrictions that exist throughout the process will always produce uneven results unless high-quality teacher interventions are used to increase students' skills. Clanchy and Ballard (1995) believe that higher education institutions can guarantee that students will have the opportunity to develop skills during their undergraduate studies. According to Fogarty (2010), the potential impact on current institutional frameworks is minimal. Sikka, Haslam, Kyriacou, and Agrizzi (2007) looked over accounting research and discovered that, aside from technical resources, there is little analysis of ethics, policies, ideas, or social issues.

Owusu, Kwakye, Bekoe, and Welbeck (2019) investigate the learning approaches of undergraduate accounting students in Ghana and examines the differences in learning styles of students. They discovered that the strategic approach to learning is the most popular among the sampled students, while the surface approach is less popular. They also discovered substantial disparities between the various learning methodologies based on student academic

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performance and academic levels. According to Owusu et al. (2019), teachers should play a crucial role in encouraging students to be more in-depth in their learning approach in order to improve labour market competitiveness.

Student Learning Approaches

Students have diverse learning styles, according to previous study, and these styles are influenced by the students' learning objectives and the environment (Byrne, Finlayson, Flood, Lyons, & Willis, 2010; Byrne, Flood, & Willis, 2002). Over time, students use a variety of learning methods (Ramsden, 2003; Ballantine, Duff, & Larres, 2008). Students' learning approaches have been classified as superficial, deep, and strategic in studies (Ballantine et al., 2008).

A personal interest in learning is typical of students who use a deep learning method. Students who use a deep approach to learning strive to master the entire structure of the subject matter in order to apply it logically to real-life circumstances (Luis Arquero Montano et al., 2010). Deep learners want to broaden their topic knowledge by actively engaging with the learning material's content, while also focusing on grasping the material's practical meaning and implications through critical integration of prior knowledge and experience (Byrne et al., 2010; Entwistle, 2001; Turner & Baskerville, 2013).

On Surface learning, on the other hand, focuses on students memorizing the material of the subject matter by rote rather than pursuing an in-depth knowledge (Byrne et al., 2010; Entwistle, 2001). Surface learners do not actively participate in the learning process; their learning is constrained by specific tasks; and they spend more time memorizing learning material in order to reproduce it later, with the belief that the ability to accurately reproduce

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memorized facts leads to a higher assessment score (Boyce, Williams, Kelly, & Yee, 2001; Turner & Baskerville, 2013).Surface learning learners are unable to assimilate and apply their knowledge to other material and real-life circumstances because they spend less time studying the subject's core concepts.

An achieving/ strategy method to learning has also been established, in addition to surface and deep learning approaches (Biggs, 1993). The goal of strategic learning students' objectives and learning activities is to attain the highest possible performance score. In this method to learning, students choose between a surface and a deep approach to learning, and manage their time and intellectual resources in accordance with the requirements of their assessment system (Turner & Baskerville, 2013) in order to attain the best possible academic results (Watkins, 2000). Strategic student learners effectively arrange and analyze the structure and content of previous students' assessments, including examinations, in order to predict the future assessment criteria and inform their approach to studying the subject matter (Duff, Boyle, Dunleavy, & Ferguson, 2004).

Accounting Students' Learning Approaches

Existing research suggests that, while accounting students are mostly surface learners, they do occasionally use a strategic learning approach, but they seldom use a deep learning approach because they find that approach difficult (Barac, 2012; Byrne et al., 2010; Byrne & Flood, 2005; Byrne, Flood, & Willis, 2009; Davidson, 2003; English, Luckett, &Mladenovic, 2004; Flood & Wilson, 2008; Hall, Ramsay, & Raven, 2004; Teixeira, Gomes, & Borges, 2013; Turner & Baskerville, 2013). As a result, accounting students may not have a

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preference for one learning method over another, but may integrate several learning methods throughout their accounting curriculum.

Davidson (2003) found that accounting students preferred a surface learning method to the other learning styles in a study of 211 introductory financial accounting students at a Canadian university. In Australia, Booth, Luckett, and Mladenovic (1999) found that surface learning is the most common strategy among accounting students. While accounting students were more strategic learners than scientific students, Byrne et al. (2010) discovered that science students take a deeper approach to learning than their accounting counterparts. Regarding auditing as a subfield of accounting, Barac (2012) found that aspiring chartered accountants in South Africa prefer a strategic learning approach, which supports previous studies by Flood and Wilson (2008) in Ireland and Teixeira et al. (2013) in Brazil.

Prior research has also shown that accounting students can use a variety of learning methods at different stages of their education. According to Hall et al. (2004), accounting students go through stages in their development and hence use a variety of learning methods over time (Ballantine et al., 2008). In a study of 793 students in Hong Kong, Gow, Kember, and Cooper (1994) found that accounting students' aptitude for deep learning is strong in the early years of their studies, but that as they go through their course, they become more surface learners. However, Hall et al. (2004) argue that some low-level accounting competencies can be learnt well via a surface learning strategy, implying that an accounting student will become a surface learner at some time. It is also suggested that the nature of accounting courses may necessitate some

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type of memory and rote learning at all levels, from beginning accounting to advanced accounting (Birkett & Mladenovic, 2009).

Skills and Knowledge

Skill is defined as the ability to complete tasks quickly and accurately (Liu-Farrer, Yeoh, & Baas, 2021). The definition of skill according to Orishev, and Burkhonov, (2021) is an activity that requires practice or can be viewed as an implication of the action. The International Education Standard (IES3) proposes learning outcomes for professional competencies needed at the completion of Initial Professional Development (IPD). Professional skills are the (a) intellectual, (b) interpersonal and communication, (c) personal, and (d) organizational skills that a professional accountant uses to demonstrate professional competence in addition to technical competence and professional values, ethics, and attitudes. The following are the categories as defined by IES: (IAESB, 2015).

(a) Intellectual; refers to a professional accountant's ability to solve issues, make judgments, and apply sound judgment.

(b) Interpersonal and communication skills; relate to a professional accountant's ability to collaborate and communicate effectively with others.

(c) Personal; refers to a professional accountant's personal attitudes and actions.

(d) Organizational; refers to a professional accountant's capacity to collaborate effectively with or inside an organization.

As shown in Table 1, several researches have employed distinct but related skills in the measuring of employability skills.

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Table 1: Skills in Prior Studies

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Kavanagh and Drennan (2008)	Mandilas et al (2014)	International Education Standard 1-8	Hussein (2017)	Aryanti and Adhariani (2019)
Written communication	Knowledge of basic computer tools	Apply reasoning, critical analysis and innovative thinking to solve problems	Oral communication skills	Honesty
Teamwork	Oral communication skills	Recommend solutions to unstructured, multi-faceted problems	Ability to take initiatives	Continuous learning
Oral communication	Written communication skills	Display cooperation and teamwork when working towards organizational goals	Ability to apply theoretical knowledge	Work ethics
Values	Ability to integrate in a company	Communicate clearly and concisely when presenting, discussing and reporting in formal and informal situations, both in writing and orally	Ability to apply practical knowledge	Problem solving abilities
Tenacity	Ability to appreciate different points of views	Apply consultative skills to minimize or personal demonstrate a commitment to lifelong learning	Ability to think logically	Time management
Work ethics	Ability to take initiative	Apply professional skepticism through questioning and critically assessing all information	Ability to think critically	Comprehension of responsibilities

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Kavanagh and Drennan (2008)	Mandilas et al (2014)	International Education Standard 1-8	Hussein (2017)	Aryanti and Adhariani (2019)
Problem solving	Ability to apply theoretical knowledge	Manage time and resources to achieve professional commitment	Problem solving skills	Analytical thinking
Cross cultural communication	Ability to apply practical knowledge	Undertake assignments in accordance with established practices to meet prescribed deadlines	Time management skills	Decision making
Cultural sensitivity	Ability to think logically	Apply people management skills to work towards organizational goals	Information analysis and interpretation	Teamwork
Cross cultural appreciation	Ability to think critically	Apply appropriate tools and technology to increase efficiency and effectiveness and improve decision making	Information compilation skills	Ethical awareness
Foreign language	Problem solving skills		Skills for documenting ideas and decision	Flexibility
Leadership	Ability to adapt to new situations		Teamwork ability	Critical thinking
Negotiation	Ability to administer time correctly		Ability to make decisions and assume responsibilities	Stress management
Interpersonal	Information analysis and interpretation skills		Ability to work under pressure	Interpersonal communication skills

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Table 1 continued

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Kavanagh and Drennan (2008)	Mandilas et al (2014)	International Education Standard 1 & Hossain (2017)	Aryanti and Adhariani (2019)
Measurement	Information compilation skills	Leadership ability	Self-motivation
Self-promotion	Skills for documenting ideas and decisions	Meeting tight deadlines	Oral communication skills
Company promotion	Teamwork ability	Computer technology competence	Mastering accounting software
Resource management	Ability to make decisions and assume responsibilities	Accounting software competence	Presentation skills
Research	Ability to work under pressure	Research	Report writing
Risk analysis	Leadership ability		Written communication skill
Critical thinking Analytical Continuous learning			Loyal to the institution

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Based on the literature research and adaptations by Kavanagh and Drennan (2008), Hussein (2017), and Aryanti and Adhariani, (2019), the skills in this study are quantified through skill characteristics.

This research looks into the perception of knowledge as well as skills. According to Keraf (2001), knowledge encompasses all human thoughts, ideas, concepts, and understanding. Uyar and Gungormus (2011), on the other hand, describe knowledge as the result of human behavior that occurs after sensing a certain item. The accounting knowledge in this study is assessed using 22 knowledge attributes based on Uyar and Gungormus (2011).

Skill Development

Accounting educators should adopt a strategy that emphasizes analytical/critical thinking, written and spoken communication, computing technology, decision-making, interpersonal skills, lifelong learning, teamwork, leadership, risk analysis, and accounting software. On the surface, the student sees the subject content as something that merely has to be memorized for the exam. The deep approach requires the student to absorb concepts and ideas in order to establish a background for the subject area. Accounting education may give students with the communication, interpersonal, and intellectual abilities they need to succeed in today's global corporate climate. Accounting education should provide students with not only the necessary knowledge and skills, but also the know-how to put those skills into practice (Mohamed & Lashine, 2003).

Crawford et al. (2011) found that both practitioners and academics agree on the necessity of teaching general skills in their study. A skill improvement method should be introduced into accounting education to satisfy this need. Kavanagh and Drennan (2008) recommend that students participate in the

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learning process and acquire abilities such as creative and critical thinking. Innovative teaching methods like a case study, role-playing, data analysis, real-world company assignments, and technological projects could help achieve this (Lin et al., 2005). There is also a need for a better understanding of the interactions between accountants and their clients. While group projects and presentations have traditionally been the emphasis of oral communication skill development in accounting, role plays with feedback have proven to be an effective method of teaching interpersonal communication abilities (Daff, 2012).

According to the Pathway Commission's report (as cited in Sergeant & Camion, 2016), today's learners have access to the internet and personal electronics, which has resulted in new abilities and learning patterns. As a result, a lot of effort should be put into providing students with project-based learning and utilizing technology in order to help them reach their full potential. Furthermore, some critical thinking learning objectives are better met when students work in a variety of groups and the project is kept as unstructured as feasible. Students are also encouraged to seek outside assistance and consult with specialists (Sergeant & Camion, 2016). Accounting practitioners were asked to rank some of the methods used to build skills in accounting programs in a study done by Wally-Dima (2011). Internship programs in local businesses, case study techniques, student seminar presentations, and guest seminar presentations were all given equal weight. Internship programs, according to Mohamed and Lashine (2003), should not be viewed as a training program but as an opportunity to work on real-world problems that businesses face. Furthermore, Maelah, Aman, Mohamed, and Ramli (2012) found that industrial

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training improves three types of skills: communication, leadership, and teamwork, as well as self-management.

To summarize, for success in the accounting industry, generic skills are just as crucial as accounting knowledge. Although there is no consensus on a well-defined list of generic skills in developed and developing countries, most of them, such as oral and written communication, critical thinking, problem solving, teamwork, time management, risk analysis, and IT abilities, are important. Furthermore, the majority of research advocate for incorporating these abilities into university-level education. As a result, the experience of other nations' accounting education advances has become an essential and significant source for accounting education development.

Expectation Gap

Different backgrounds will result in different perspectives, such as the perception of the meaning of the abilities that an accounting graduate must possess between the company and the students. The 'expectation gap,' sometimes known as the 'hope gap,' is the name given to this chasm. This study examines if there is a gap of expectations between employers and students' perceptions of the skills and knowledge expected of accounting graduates. The disparity between businesses' needs and accounting graduates' abilities demonstrates the accounting graduates' lack of skills and the features desired by employers (Jackling& De Lange, 2009). Job seekers have discovered that accounting graduates are not ready for work, according to Kavanagh and Drennan (2008). Other researches have also revealed that there is a significant gap between education and practice (Bloom, 2002).

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Gap in Accounting Education

Collison, Ferguson, and Stevenson, (2014), since 1922, at the American Association of University Instructors of Accounting (AAUIA) meeting, argued that there was a gap between theory and practice in accounting education at a university worldwide, was probably the first reference to the word 'gap' between this practice and accounting. As a result of the formation of AAUIA, the concept of a gap in accounting education has gained popularity. Bloom et al. (1994); Collison, Ferguson, and Stevenson, (2014) feel that the accounting gap originated from the start of university teaching in 1900, but they dubbed it "schism".

Bricker and Previts (1990) contended that another split occurred in 1921, when a splinter group broke away from the American Institute of Certified Public Accountants (AICPA) and created the American Society of CPAs (ASCPA). "The separation has created a big vacuum in establishing professional representation in conference hearings in financial reporting following the collapse of the security markets in 1929 (Bricker & Previts, 1990: 2). However, several experts dispute over the origins of the gap / divide, with the majority stating that the gap was initially developed in the United States. Bricker and Previts (1990) claim that the common distinctions among researchers have been identified as a lack of interest between the two communities: education and practice, based on the divisions between scholars and practice. Researchers like Cooper and Zeff (1992) viewed the observed lack of interest as a lack of communication and cooperation between the two communities, as each had its own set of beliefs to follow. Scholars prefer to accept the old economic framework when the market is stable and in need of

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further attention, according to Bloom et al. (1994), whereas scholars tend to adopt the new economic framework when the market is unstable and in need of additional attention. Figure 1 presents a gap between accounting education and practitioners.

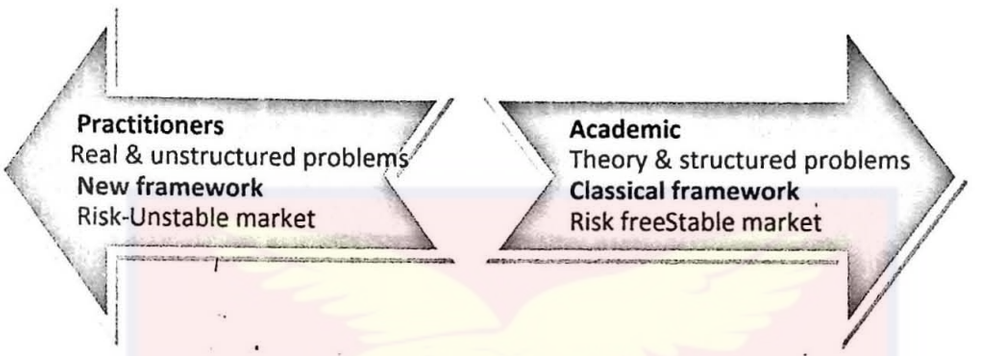

Figure 1: Academic and Practitioner Framework

Source: Elwell (1980)

The differences between education and practice are described by Elwell (1980) as a lack of acknowledgement of accounting teachers by technical groups, which might be considered the root of the division. As a result of the gap between learning and doing accounting education, a conflict between the two communities grew over time. The study's basic foundation is the differences between education and practice, which could be one of the causes of the gap between study and practice in university accounting. There were disagreements over the proper qualifications of accounting lecturers, the quality of the university program, and who was responsible for establishing financial standards when the two communities split (Bloom et al., 1994).

Segregation debates have improved and become more complicated throughout time. Similarly, the exchange of suspicions between the two parties over who is to blame for the accounting system's failure has improved. Accounting education, for example, has generally overlooked the needs of the

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profession and the needs of ambitious students, according to Mautz (1974). Many accounting professors, by contrast, have made a minor effort to learn what accountants actually perform in practice, what skills requirements are available in practice, and why students wishing to enter accounting need to know more. (Mautz, 1974).

Educators like Sterling (1973), on the other hand, propose that the relationship between education and practice should be "cohesive relationships." Teachers educate students appropriate behaviors in order to gain jobs, he claimed, because accounting educators' tendencies are targeted at preparing students for their practice. When practice provides teachers with information on which practices are appropriate and students "practice what teachers teach," education is complete.

In the end, no party should separate from the other, and the consequences of a separation can be felt by both parties. Negotiations concerning fragmentation are still ongoing, with new disputes about the adequacy of academic accounting education against practical experience taking place around the turn of the century. Some scholars (Solomons Report, 1974; Bedford Committee Report, 1986; Mathews Report, 1990; Albrecht & Sack, 2001; Hancock et al., 2009; Evans et al., 2010; Behn et al., 2012), on the other hand, altered their minds and began calling for a shift in accounting education rather than looking for a gap or divide.

Numerous studies in many countries, including the United Kingdom, the United States, and Australia, have urged for a shift in accounting education over the last 40 years (Solomons Report, 1974; Bedford Committee Report, 1986; Mathews Report, 1990; Albrecht & Sack, 2001; Hancock et al., 2009; Evans et

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al., 2010; Behn et al., 2012). Each researcher had their unique thoughts and reasons for advocating for change, but they all agreed that accounting education should evolve. The need to reform accounting has become unavoidable, according to Wilson (2014). The existing accounting environment is struggling to satisfy the needs of the workplace due to changes and advances in the accounting environment. The following are some of the changes: an increase in the rate of change in financial reporting; an increase in the rate of change in financial markets; an increase in uncertainty; an increase in risk awareness; an increase in complexity; an increase in control functions; an increase in global trade; an increase in the diversity of practices; and maximizing technological change Wilson (2014).

Solomons (1974) in the "Solomons Report" in the United Kingdom is thought to have made the first announcement of change. Although accounting was first taught in the United States in 1892, the initial request for change came from the United Kingdom. The reason for the Solomons Report's poor reputation, which, unlike previous studies (e.g., the Bedford Report, white paper), called for change, is that the report's recommendations are rejected and ignored (Wilson, 2014; Zeff, 2016). The major thesis of Solomons (1974) was that formal accounting education was a critical component in generating true accountants, which would be accomplished through a combination of field experience and training.

Solomons (1974) identified a critical point in the gap, stressing the need of field knowledge and training, which could not be achieved without a link to workers (real work environment). However, he has been dismayed by the lack of attention paid to his findings, which has cost the UK its position in the field

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of research. At the very least, it resulted in a few explosions. The six organizations that provided the study were greeted with politeness. They then turned away from him and went their separate ways (Solomons, 1984).

The Mathews Report (1990) in Australia looked into technology education in further depth (from one of its main components: scholar). Mathews noted a lack of accounting quality education as a result of low tuition rates and poor academic achievement. Unlike the Solomons Report (1974), the Mathews Report (1990) received a lot of criticism from both professionals and academics, so tuition and work income were taken into account and adjusted to improve accounting education. In addition, Mathews (1990) urged Australian universities to reevaluate their traditional views of accounting education, recommending that final-year students pursue an accounting degree.

Although the preceding courses, in their opinion, necessitated a reform in accounting education, they did not address the issue of the gap between education and practice, nor the issue of staff-academic divisions. Their research focuses on offering a solution to the problem rather than learning about the roots of the problem (gap / division) or identifying strategies to close the gap. What sets this study apart is that it examines whether or not there is a gap between graduate perceptions and employer expectations, as well as the degree of the gap and the variables that may contribute to it. In this scenario, it determines whether or not the current financial education system has to be changed. The distinction is that Solomons and Mathews did not regard the disparity as the source of the problem, but instead proposed a change in accounting education. Current accounting education, according to the study, needs to alter. However, in the opinion of the researcher, the accounting profession, as a public and

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private entity, must weigh all internal and external aspects before making a final choice. Only ideas that can be customized to a different society are permitted to be suggested. Perhaps the Bedford and Big Eight White Paper stories are connected to the current reading situation.

Accounting Education in Ghana, the Accounting Education Gap, is a source of concern. In some cases, graduates may find themselves in positions of leadership in non-profit organizations. The obvious scenario is that we have put all of the participants in a position to inquire about the types of knowledge and skills these students possess, as well as what society and industry expect of them. Unlike in developed countries, where the issue of accounting education gaps has gotten a lot of attention and is still progressing, in Ghana, concerns about accounting education gaps are in the hands of young people and are now gaining significance. Still in Ghana, a lot of studies in higher education and industry have revealed that majority of graduates are unemployed due to a number of persistent and fundamental issues, including skill gaps between higher education and labour market abilities (Alfred, Tsadidey, Ashiagbor & Baku, 2008; Baah-Boateng, 2013; Twumasi, 2013; Oppong, 2013; Oppong& Sachs, 2015).

A number of difficulties were identified in the literature (Alfred, Tsadidey, Ashiagbor & Baku, 2008; Baah-Boateng, 2013; Twumasi, 2013; Oppong, 2013; Oppong, & Sachs, 2015): To begin with, teaching at Ghana's higher education institutions is a difficult endeavor due to the numerous challenges that teachers confront in these institutions. As a result of the expanded responsibility of the teacher in modern society, it is even more critical for instructors to adopt proper teaching methods to satisfy society's ever-

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changing needs. It is an irrefutable reality that as society evolves, so do its wants, ideals, ideas, goals and values, which is why society is frequently referred to as having power.

Second, social power relations place a significant weight on instructors and their instructional methods. This necessitates teachers adopting speedier and more innovative methods of teaching the younger generation in order for them to become effective members of a changing society. Teachers at all levels are the primary consumers of a curriculum that includes public expectations for the next generation. In order to prepare students to integrate successfully into this changing world, teachers must be knowledgeable and well-equipped with modern teaching methods. As the world changes, paradigm adjustments from obsolete teaching to more effective learning, student-centered learning, collaborative reading, experiential learning, and powerful problem-based learning are required to make learning valuable for both you and the world.

Finally, educational disparities are widespread, particularly in terms of finances. Different parties have expressed their opinions on the differences between higher education courses and the Ghanaian labour market. Employers consider "Experience" to be the top factor they can look for in the employment of graduates or employees, according to findings by (Alfred, Tsadidey, Ashiagbor & Baku, 2008; Boateng & Ofori, 2012; Baah-Boateng, 2013; Twumasi, 2013; Oppong, 2013; Oppong& Sachs, 2015), and this important skill is almost non-existent for many students with accounting degrees involved. The second thing employers can see in the literature is the need to provide employment when they are established and have practical skills, such as dynamic and problem-solving skills, analytical skills, wise use, fast learning

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skills, excellent oral and written communication skills, interest in new and emerging technologies, and the ability to work under pressure and remain calm in emergencies, all of which make them competitive in the labour market(Boateng & Ofori, 2012; Twumasi, 2013; Oppong, 2013; Oppong, & Sachs, 2015; Alfred, Tsadidey, Ashiagbor& Baku, 2008; Alfred, Tsadidey, Ashiagbor & Baku, 2008; Boateng & Ofori, 2012).

Without a doubt, analytical skills, excellent creativity, and quick learning skills; Employers expect employees (graduates) to have excellent verbal and written communication skills, resourcefulness and interest in new and emerging technology, the ability to work under pressure and maintain calmness in an emergency, all of which can be adequately addressed in instructions where instructors (lecturers) blend contents with contemporary pedagogies (collaborative, problem-based learning, and experiential learning) to engage students in activities (Boud & Falchikov, 2007; Norman & Schmidt, 2000; Duch et al., 2001; Hmelo-Silver, 2004; Soller, 2001; Amador, Miles & Peters, 2006; Sweet &Svinicki, 2007; Smith, 2009; Roseburough & Leverett, 2011; Slavich & Philip, 2011).

The next segment of this chapter considers the conceptual framework for the study. Conceptual framework represents the researcher's synthesis of literature on how to explain a phenomenon. Thus, the researcher's "map" in pursuing the investigation and how the research problem would be explored. Figure 2 provides the conceptual framework developed for the study and discusses how the variables relate with each other. Thus, how accounting education/ curriculum is influenced by perceived skills and knowledge by both

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graduates and employers, as well as accounting graduates' expectations by job market demand.

Conceptual Framework of the Study

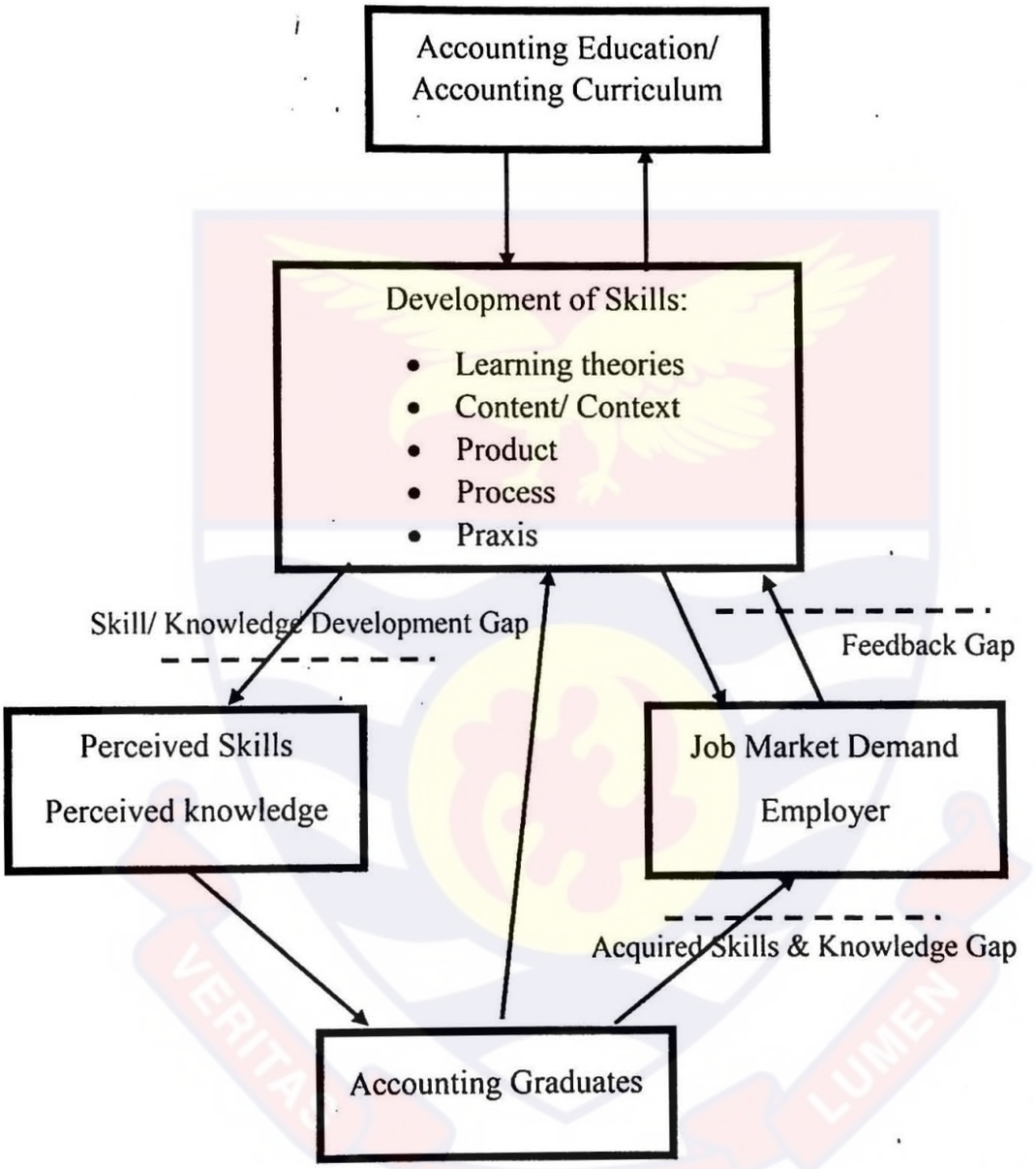

Figure 2: Concept of Accounting Education

Source: Author's Construct 2021

A conceptual framework illustrates how the variables in research relate with each other. The framework shows how accounting education/ curriculum is influenced by perceived skills and knowledge by both graduates and employers, accounting graduates' expectations by job market demand.

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An accounting education should have a well-defined learning theory, a content that is to be studied, the context which explains what needs to be done, the process which indicates plans or procedures to be followed, product which illustrates the desire outcomes and the praxis which bridges theoretical knowledge and practical knowledge. These will lead to perceive skills and knowledge that society prefers accounting graduates to possess for a successful career in the world of work.

Skills and knowledge development gab exist between accounting education and societal perception which needs to be filled. Again, between accounting graduates and employers demand is acquired skills and knowledge gab. Thus, accounting graduates do not have the required skills needed by employers. Employers are to give feedback to academia for structuring and restructuring of the curriculum; developing the needed skills and knowledge by academia which in most cases are lacking and hence creating feedback gab.

Empirical Review

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

According to Aryanti and Adhariani (2019), students thought honesty, continual learning, and work ethics were key skills. They went on to say that students thought accounting graduates needed skills in financial accounting, accounting, and financial reporting, as well as financial statement interpretation. With a total sample size of 884 UK students, Webb and Chaffer (2016) used material analysis in their study. Six components were identified as personal, personal (leadership), communicative (communicative), instructive, reading, and finally written communication in the results.

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Siriwardane and Durden (2014) conducted an assessment of 19 research published between 1972 and 2012 that looked into accountants' written and/or oral writing skills. The goal of the study was to identify talents that are regarded vital in the field of accounting, as well as to identify gaps in what is known about existent and desirable communication skills. The key finding was that instructors and financial writers have contrasting perspectives on the relevance of communication skills. The survey also discovered data gaps in communication skills, which were rated as the most crucial by teachers and accountants.

Furthermore, Jackling and De Lange (2009) investigated how graduates felt about the content of their undergraduate accounting courses. 174 Australia University grads were contacted for information. Teamwork, leadership, and oral communication abilities were highly recognized, according to the findings. 'Key accounting skills and related skills' are ranked fifth in terms of career advancement skills, while 'communication skills' and 'problem solving skills' are ranked first and second, respectively. Overall, the findings show that one of the most significant needs for a successful accounting job is a diverse set of common skills.

Similar conclusions have been achieved in developing nations by Lin (2008), who used the research technique Albrecht and Sack (2000) to identify 37 categories of knowledge and skills as adaptable in the interpretation of research materials in China. The findings included six elements that described the respondents' varying degrees of knowledge and skills. Two of these abilities were intertwined. Business / management skills, such as leadership, critical thinking and reflection, changing customer management and direction, were

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characterized as one aspect. Morality and social accountability, oral and written communication, and teamwork were all classed as "human skills." The study's key finding was that technical skills, which may be more important than accounting knowledge in China or other nations, should be prioritized in accounting education.

In a study conducted by Kavanagh and Drennan (2008), data was collected from 322 Australian university graduates and 28 employees from various organizations and industries. Respondents were asked to rate 47 different skills / qualities. Personal and communication, cultural sensitivity, interaction and leadership, promotion, thankfulness, general accounting, and ethics are among the eight topics that have been written and written. Despite the fact that all groups recognize the importance of analytical/problem-solving skills, oral and written communication skills, interaction, and constant learning, there are discrepancies in how each group characterizes each skill.

Andrews and Higson (2008) looked at the perspectives and experiences of graduate business and finance students in four European nations (UK, Austria, Slovenia and Romania). In all four nations, 50 people were interviewed, 30 with business degrees and 20 with medical degrees, using well-organized interview procedures. The ability to work under pressure, plan and think strategically, communicate and communicate with others, either in groups or in a network, good writing and oral communication skills, information and communication technology skills, time management skills, and a willingness to learn and accept responsibility are all included in studies. According to the data, all respondents agreed that four abilities are essential for graduate training development: written and spoken communication skills, collaboration skills,

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and problem-solving skills. In addition to perceiving time management as a vital ability, some study conducted in the United Kingdom supports a similar result (Towers-Clark, 2015).

Lin, Xiong, and Liu (2005) investigated if there were significant variations in judgments of knowledge and skills to be included in the accounting curriculum amongst 181 financial professionals, 43 accounting members, and 845 students. They used a tool from the Albrecht and Sacks (2000) study on the future of accounting education in the United States as a research tool. The findings revealed the importance of critical thinking and reflection, written communication, oral communication, and decision-making skills, which are regarded as the most important skills and abilities in US studies, but are rated poorly by Chinese respondents.

Several researches have advised that accounting education in universities be changed. According to Albrecht (2002), critical and analytical thinking, technology, teamwork, and communication skills will be required to revolutionize the accounting profession in the future. Hastings, Philip, and Lannie (2002) suggested that accountants must exhibit new abilities in order to remain relevant in the ever-changing business world. From the standpoint of an employer, changes to the curriculum that reflect the essential skill set must be easily identifiable (AECC, 1990). Several studies have looked into the fundamental abilities in the accounting profession over the years. Lin, Xiaoyan, and Min (2005), for example, looked at the required accounting abilities and knowledge from the perspectives of both students and accounting lecturers. The study's findings revealed that professional demeanor, technical knowledge, communication, and critical thinking are the most crucial talents. The

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participants were also dissatisfied with the manner skills and knowledge were presented, according to the survey. Arnold and Sutton (2007), in their analysis of modern systems, emphasize the inability of existing accounting training to deliver the skills and knowledge required to succeed in the current circumstances. Lin (2008) used factor analysis to investigate the required accounting knowledge and abilities in China through a survey (37 skill and knowledge variables). Accounting graduates ranked fundamental accounting knowledge, business skills, personal traits, business knowledge, basic procedures, and general knowledge as the most important. The importance of business expertise was ranked first. Graduates reveal a discrepancy between the information technology (IT) skills provided by universities and the IT skills expected by businesses, according to Chandra, Cheh, and Il-Woon (2006). The amount of IT material in accounting was not up to par with what employers expected. According to Boritz (1999), most universities are increasing IT courses while compromising some key parts of accounting programs. An accountant in the IT area must be able to use a spreadsheet program, a word processing program, an accounting program, and a database program (IEG 9, 1996; Mohamed & Lashine 2003).

Emphasis Placed on the Development of Skills and Knowledge

Owusu, Kwakye, Bekoe, and Welbeck (2019) examine the learning styles of accounting students in Ghana, focusing on the differences in learning styles based on personal characteristics. A series of questions was designed and assigned to 366 Accounting students from the University of Ghana Business School based on the Approaches and Studies Skills Inventory for Students (ASSIST) scale. The study's findings reveal that a strategic approach is the best

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way to learn for many Accounting students in Ghana, whereas the top method is less popular among the sampled students. Furthermore, depending on student performance and level, significant disparities between different learning styles have been discovered. In order to increase job market competition, this study suggests that instructors play a critical role in encouraging students to dig deeper into their learning processes.

Naidoo, Jackling, Oliver, and Prokofieva (2011) are looking into the role of graduate education in the development of work skills, as well as the assessment of skills that are necessary for first professional success. A simple online survey known as GEI recruiting indicators was used to gather data for the study, which covered the perspectives of three stakeholder groups: graduates, employers, and accounting professionals. Graduates do not believe that employment skills are well fostered within the curriculum, according to findings. Employers and professionals believe that particular skills, such as group skills and oral communication, are the most important, but that graduates do not demonstrate high levels of these skills. According to research, there is a disconnection between what is expected and what is not. This research adds to the ongoing discussion concerning the role of accounting education in producing work skills that satisfy employers' expectations. Furthermore, the data show that better real-world assessment assignments contain more group work to enhance team skills, which could improve student recruiting outcomes.

Other research has underlined the value of analytical, oral, and written communication skills, such as (Crawford et al., 2011). Another study was undertaken in Northern Greece with 166 students, 25 professors/professors from

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the Department of Finance and Finance at TEI Kavala, and 155 businesses. Five parameters were discovered through material analysis in the study.

Departments should focus on skills and knowledge, particularly general culture, oral communication skills, writing skills, public speaking skills, critical thinking capacity, ability to perform under pressure, and personality to fit company image, according to the questionnaire (Mandilas et al., 2014).

Mason, Williams, and Cranmer (2009) investigated the impact of higher education employability skills programs on labor market outcomes in their studies. The study examined the impact of several types of employment skills on labor market success using detailed data collected at the university departmental level, including graduate research data. Formal job knowledge has been found to have a clear favorable effect on students' capacity to find work within six months after graduation and to find work in' student-level' occupations, according to research. The employer's involvement in the design and delivery of courses is similarly linked to the quality of employment, according to the study. The extent of departmental involvement in instruction and explicit assessment of employability skills, on the other hand, is not strongly linked to labor market outcomes.

De Lange et al. (2006) conducted a survey of 310 graduates from two universities in Victoria, Australia, to establish their opinions on the value of obtaining those basic skills in the accounting curriculum. Many of the general skills required by the sector, particularly human communication, oral communication, and computer / information technology skills, were deemed insignificant by respondents. Communication skills (oral, written, and collaborative) and teamwork are vital to all graduates. They also stressed the

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importance of students participating in interactions during their university education.

Crebert et. al., (2004) focuses on developing general skills at the university, during employment, and after employment: the perspectives of graduates in a linked study. The findings in section 4 of the Griffith Graduate Project were revealed in the study. Graduates from three Griffith University schools were polled to find out what they thought about how university education, employment, and post-graduate recruitment helped them enhance their general skills. The placement was seen as an official component of the undergraduate education by all of the graduates who took part in the initiative. There is also more material from the focus group sessions with businesses and graduates. The findings revealed that, while the graduates recognized the university's contribution to their skill development, they placed a high priority on on-the-job learning during placement and on the job. In the three environments studied, the importance of teamwork, accountability, and collaborative learning emerged as the most essential criteria for effective learning.

Skills and Knowledge Employers Expect

Lisa, Hennelova, and Newman (2019) compared the occupational skills expectations of Slovak businesses and students. Twenty-seven university graduates from the industrial and finance industries, represented by an Executive Director or Director of Labor, and 534 university students from the Bratislava region answered a questionnaire assessing practical value and satisfaction with general job skills. Employers consider a primary impediment to student employment as a lack of necessary skills. In terms of skill worth,

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students value only three skills above those valued by employers: field experience, leadership and authority, and field knowledge. Employers value involvement and desire to perform additional work above everything else as compared to students. With nineteen competencies out of a total of thirty-two, students are more satisfied than employers in terms of satisfaction. Higher education institutions can improve students' self-awareness through psychosocial services to close the satisfaction gap between students and employers.

Hussein (2017) investigates the Importance of General Skills in Accounting Education: Evidence from Egypt. A questionnaire was utilized to obtain data from respondents for the study. The sample size for this study was 245 people. Five components of intelligence and communication, teamwork, creative capacity, organization, research, and analytical skills were highlighted in the study. The findings matched the International Education Standard IES 3 and a number of studies. According to research, Egyptian colleges should reconsider their financial studies and strengthen their ties with technological companies.

Hegazy, Sangster, and Kotb (2017) conducted another UK-based study, gathering data through four in-depth interviews with 262 leaders of UK departments/firms. It was designed with open-ended questions that allowed responders to freely discuss the issues in great depth. More than 90% of respondents thought all of the skills outlined in the study were important. However, communication and analytical skills are the most important qualities for forensic writers, followed by problem solving and investigative skills.

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During the study period, Normand and Cummings (2015) examined 23 newspaper advertisements from CPA firms and 30 web advertisements from industry firms to determine what approaches were employed in the recruitment process over the previous 20 years. Effective communication, planning, and interaction skills are regularly cited as prerequisites for success in the accounting sector in publications. Data from the three regions of Chicago, New York City, and Washington, DC revealed that excellent communication skills were in high demand.

Seedwell, Tanaka, Muyako, and Sithole (2015) look at the knowledge and skills that employers require, as well as their satisfaction with the skills that graduates demonstrate. A survey of 35 accounting employers was employed in the study. The type of data allowed the meaning and frequency of each skill to be determined. To see if there are any significant differences between the two independent phase approaches: necessary skills and proven skills, a one-way analysis of variance (ANOVA) is performed. Employers require computer skills, written communication skills, and reporting skills, according to research. Employers, on the other hand, regard accounting graduates as extremely skilled in measuring, reporting, and research skills. Furthermore, businesses have stated that students are better schooled in word processing and communication skills, whereas employers want graduates at the entry level to have deeper knowledge of accounting programs and spreadsheet skills.

Using survey research, Seedwell, Tanaka, Muyako, and Sithole (2015) explored the capabilities employers require and their degree of satisfaction with new accounting graduates. Employers demand computing abilities, written communication skills, and reporting skills, according to the research.

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Accounting graduates are thought to be highly adept in measurement, reporting, and research skills by employers. Graduates entering the workforce are anticipated to be more trained in computing techniques, communication, reporting, measurement, and professional abilities, according to Seedwell et al. (2015). Businesses said that students are better prepared in word processing and understanding of communications software abilities, according to the study, although employers want more knowledge of accounting packages and spreadsheet competencies for entry level grads.

Jones (2011) looked at the communication abilities that companies look for in entry-level accounting graduates and discovered that basic writing skills are the most crucial, followed by effective documentation. Jones went on to say that effective sentence and paragraph organization, writing clearly and precisely, spelling correctly, preparing concise, accurate, and supportive documents, documenting work completely and accurately, using correct grammar, conscientiously editing and revising documents, and effectively using email are all examples of written communication skills.

Businesses said that teamwork, communication, and self-management were the most important skills for university accounting graduates in Australia-wide research that interviewed employers and accounting professional groups (Tempone et al., 2012). Employers emphasized the importance of work ethics, teamwork, and time management, according to Aryanti and Adhariani (2019). They also emphasized the necessity of financial statement analysis, understanding of the Microsoft Office suite products, and financial accounting.

According to a study by Kavanagh and Drennan (2008), employers' expectations of accounting graduates show that graduates of accounting have

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more technical skills than non-technical capabilities. They classified non-technical abilities as teamwork skills, interpersonal skills, creative skills, and oral and written communication skills. According to Bui and Porter (2010), job seekers give accounting graduates good scores for their personality, which is compatible with business culture, and their potential to demonstrate a commitment to continue learning. Accounting job applicants, according to Klibi and Oussii (2013), are also looking for life experiences. Meanwhile, Jackling and De Lange (2009) claim that accounting graduates lack leadership skills. Another study by Daff et al. (2012) stressed the necessity of incorporating emotional intelligence and non-technical abilities into the accounting curriculum in order to acquire broader accounting skills.

Gaps between Graduate Perceptions and Employer Expectations

Students' attitudes and employer expectations regarding the skills and knowledge required of graduate students were assessed by Aryanti and Adhariani (2019). To create an image that illustrates a problem, measurement methods were applied. The study approach is used to acquire key data by sending the questions to 154 respondents who are students and employers. The findings revealed that students prioritize honesty, continual learning, and work ethic, but employers place a premium on work ethic, teamwork, and time management. Employers recognized the significance of financial statement analysis, Microsoft Office suite program information, and financial accounting, while students knew that accounting and financial reporting, as well as financial analysis, were essential information for graduate students. Additional research has revealed that there is an expected mismatch between students' views of employers' skill expectations and the information required for graduate

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students. The relevance of skill development in university curricula should be emphasized in order to build the resources of skilled accounting personnel and match employer expectations, according to this study.

Another study in Sri Lanka looked into the disparity between undergraduate accounting students' and employees' perspectives on the overall value of skills in job success. Using feature analysis, 247 replies were evaluated and retrieved, yielding five items in the following order: Management skills and professional experience; intellectual ability and personal traits; analytic skills; communication skills; and responsive and technical skills. The necessity of including general skills in accounting education has been an important discovery (Abayadeera & Watty, 2016). Furthermore, 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.

The Responsiveness of the Current Accounting Curriculum to the Changing Job Market Demand

Wally-Dima (2011) used 12 lecturers and 30 accounting and auditing organizations to investigate a set of abilities. The findings reveal six advanced skills: corporate decision making, leadership, computer technology, decision making, interpersonal skills, and analysis / reflection. Oral communication and risk analysis are also not deemed necessary for skill development. Critical thinking, risk analysis, and oral communication, on the other hand, were deemed the most crucial abilities in a Malaysian study. Certain skills, such as risk analysis, were rated differently by employees, who placed it third, and lecturers, who ranked it eighth (Ali et.al., 2016).

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Several academics have expressed fear that colleges will not be able to supply the skills that employers want (Cranmer 2006; Lucas, Cox, Croudace, & Milford, 2004). Cranmer (2006) investigated university engagement in developing accounting skills required of university graduates and expressed doubts about tertiary institutions' ability to develop the required skills to the right level. Cranmer, on the other hand, stated that, despite high-quality teacher involvement to increase graduates' skills, the process' fundamental limits nevertheless provide uneven results. Clanchy and Ballard (1995) argue that colleges and universities can only guarantee that students will have the opportunity to master the skills throughout their undergraduate studies. According to Fogarty (2010), the impact that institutional frameworks can have is minimal. In addition, Sikka, Haslam, Kyriacou, and Agrizzi (2007) looked at accounting teaching material and discovered that, aside from technical material, there is no discussion of ethics, theories, or social responsibility issues.

Albrecht and Sack (2000) did a study in the United States that employed 22 skills items to interview instructors and staff to determine which skills they thought were the most important in terms of time spent on them. Starting with analysis/reflection, written communication, oral communication, computer technology, decision making, interpersonal skills, continuous learning, teamwork, and the capacity to remain a foreign language, take the skills to the next level. It's fascinating that teachers and employees agree on the most critical abilities.

Chapter Summary

Numerous studies in higher education and business have highlighted concerns about the most important and critical issue, which is the

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incompatibility of higher education and labour market skills (Alfred, Tsadidey, Ashiagbor & Baku, 2008; Baah-Boateng, 2013; Oppong, 2013; Oppong, 2013; Oppong& Sachs, 2015). Around this gap between labour market and education, there are two schools of thought: theoretical researchers and empirical challengers. While some studies believe the gap is attributable to lecturers' teaching and learning activities, others say that many professions today in many higher education classrooms still reflect the "old" model of education in which students live quietly before class (Catalano & Catalano, 1997). Students' employment skills are a product of the method teachers educate, according to researchers (such as Blackburn et al., 1980; Costin, 1972; Eble, 1972; Thielens, 1987; Benjamin, 2002; Lammers, & Murphy, 2002; Twenge, 2009). This is especially true in higher education, where lecturing is still a popular mode of instruction and takes up a significant portion of class time. These problems have arisen primarily because, while lecturing can be effective in conveying facts or information, especially in large classes, it does not effectively equip students with creative, thinking, analytical, critical, problem-solving skills that enable them to see the meaning and significance of what they have learned; in doctrine (Bligh, 2000; Lammers& Murphy, 2002).

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CHAPTER THREE

RESEARCH METHODS

Introduction

This chapter explains the research methodology that was adopted for this study. Specifically, the chapter describes the study area, epistemological orientation of the study, research design, population, sample and sampling procedure and instruments for data collection. The reliability and validity of the instruments were also discussed. Furthermore, it presents the ethical issues considered in the study, data collection procedure and data processing and analysis.

Epistemological Orientation of the Study

For more than a century, there has been an ongoing debate over whether natural science methods can be used effectively in the study of human behavior. Obviously, this question depends, to a large extent, on the way it is presented. Many controversies over the integration of natural and social sciences are at the forefront of this growing challenge and success over the past decade (Ary et. al. 2010). The main feature of that challenging view is positivism. The argument between positivistic and naturalistic inquiry with regard to the way we perceive and investigate issues or problems in the society is often correlated to research methodology. Basically, both deals with philosophy with regard to the way we perceive about human phenomenon and research (Myers & Avison, 2011). They can be integrated within methodology, but philosophically they are very different. They are the foundation on which research is designed.

The philosophical argument of the naturalist is that man is rational and his subjective thinking and ways of seeing reality must be the focus of the

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researcher. The main aim of this paradigm is to understand meaning from the perspectives of the participants or individuals. In relation to descriptive vividness, they ensure that narratives are texturised, thick, and full of details. Researchers who agree with the naturalists show connections and level of membership in their research or writings (Ary et al., 2010). They recognize the phenomenon of the participant as applicable, meaningful and recognizable. This shows that if one believes in the holistic view of human interaction and phenomenon, he or she will never satisfy the positivistic requirements. If he or she wants to texturize hard data findings, he or she may need another scientific rigor such as naturalistic data. According to Best and Kahn (2012), even the current science of quantum physics requires a revised thinking, an inquiry that addresses the subjective.

Positivism on the other hand has expressed the universal view as a philosophy that glorifies scientific success (Creswell, 2014). Well done, it is the purpose of science to provide us with speculative or descriptive information about social problems. Scientific theories should be seen, in particular, as collections of common statements, such as law, that it is best to take the form of a practical mathematical relationship between measurable variables. In these rules, as well as the statements of 'visible conditions' that appear, it can be reduced to statements in the language of observation describing events that have occurred or not both true or false tests, and that the view enables us to predict and interpret (Creswell, 2015).

A brief discussion of nature and hope to date shows that research philosophies differ in research objectives and how to achieve these goals. Is it the purpose of exploring ideas and finding common ground, or is it to explain

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and explain complex situations? If the work is to produce primarily; that is, should he begin with broad ideas and suggestions and then carefully evaluate the results? Or should it be inductive; that is, should you build definitions from bottom to top, depending on the findings? Is there one fact that the researcher is trying to measure, or is there a lot of contradiction?

Conservatives argue that there is only one authentic, meaningful goal that can be seen and measured without the need of conventional equipment, as previously demonstrated. Naturalists and, in particular, translators admit the existence of reality, but contend that it cannot be directly measured and can only be comprehended by humans, each of whom considers his or her own prior experience, knowledge, and expectations. What people see and how they perceive what they see are both influenced by this lens. What we know is not the intention; it is constantly chastised by the public; it is always modest. Furthermore, a goal is a universal truth, a law, or a definition for positivists that remains true as long as specific conditions are met. The findings are absorbed into complicated and adaptable realities in the environment that cannot be explicitly excluded (White, 2015). Even if their findings can be extended over time with present research conditions, naturalists want to report what they've seen. Environmental research is more concerned with figuring out what happened in a specific setting than with predicting what will happen tomorrow.

The epistemological and ontological orientations of the study in terms of pursuing the virtues of reality and truth were mostly founded on notions from both the positivism and naturalism paradigms. That is, the current study viewed reality as a complex interrelated system of socio-psychological creations. As a result, comprehending such social reality necessitates a comprehension of the

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environment in which it is formed, as well as the broad perspective from which society accepts it. To explain a social reality, the study utilized both positivism and naturalism theories. Because of the contextual character of social phenomena and the numerous ways in which reality is generated by major players, adopting both paradigms allowed the researcher to use both deductive and inductive methodologies (accounting graduates, employers, lecturers). As a result, the study's viewpoint on truth and reality, as indicated above through literature engagement, informed the use of a mixed methodology approach in this study. The next section outlines the study's methodology in more detail.

Research Design

A multidisciplinary approach was adopted in this study research. Equal researchers operate under the garb of forward-thinking (Johnson & Christensen, 2012), believing that there is a fact to analyze and that rational observers looking at the same object will agree on its presence (Johnson & Christensen, 2012). In this study, purposeful findings validated the study's conclusions because they were based on actual field findings with the researcher staying away from the participants.

The measurement method is also the method through which the investigator employs positivist assertions by gaining more knowledge (Creswell, 2013). In this study, the measuring approach was utilized since it allowed the researcher to conduct a relevant analysis and produce true data on the scale. In the environment, positivists are researchers who employ mathematical tools and approaches that emphasize measurement and calculation (Mkansi & Acheampong, 2012; Mack, 2010; Krauss, 2005).

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The positivist approach is based on unparalleled observations that lead to statistical data analysis. Statistics are used to assess measurement data (Punch, 2005). It is the use of numerical representations and the illusion of recognition to describe and interpret events (Tewksbury, 2009). The ability to analyze and explain these factors using measurements and statistics (Hoy, 2010) was critical to the current study since it allowed the researcher to assess employers' expectations, graduate perceptions, and accounting curriculum content/structure.

By assessing employers' expectations, graduates' perspectives, and accounting curriculum content/structure, the study used a descriptive research approach to make a quantitative inquiry to determine the university accounting education in relation to the labour market. In this study, the cross-sectional descriptive survey was used, which is a type of descriptive research design. According to Amedahe (2004), descriptive research design defines the nature of a phenomenon and says that a cross-sectional descriptive survey involves the collecting of data to answer research questions on the current status of the study's subjects. Unlike longitudinal survey design and experiment, cross-sectional survey design is less suitable for testing cause-and-effect relationships. Nevertheless, it is adequate for examining the association between variables. Besides, cross-sectional survey design enhances external validity/generalization (Malhotra & Grover, 1998; Scandura & Williams, 2000). The design assisted in quantifying data collected on accounting graduates' perceptions of the skills and knowledge they consider important to their career; the extent to which emphasis is placed on development of these skills and knowledge during their degree program; the skills and knowledge employers expect; gaps between graduate

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perceptions and employer expectations; and the responsiveness of the current accounting curriculum to the changing job market demand in Ghana.

According to Murphy (2009), the major benefit of this type of design is that it provides a diverse approach to data collection. A descriptive study design, for instance, can provide facts on an event while also illustrating how individuals react to it. According to Murphy, the descriptive research design also provides a unique technique of data collecting, resulting in a more realistic picture of events and an attempt to explain people's views and behavior based on data collected at a specific point in time (Murphy, 2009).

However, there are several flaws in the design. The major flaw of descriptive research is its lack of confidentiality (Murphy, 2009). According to Murphy (2009), respondents are frequently untruthful because they feel compelled to tell the researcher what they believe the researcher wants to hear, and they may also refuse to submit comments they consider too personal. According to Murphy (2009), another flaw in this design is that it leaves room for error and subjectivity. Despite its flaws, the design was chosen because it aims to explain people's perceptions and behavior based on data collected at a specific point in time and can provide statistics about an event while also illustrating how people experience that event, thus providing a multifaceted data collection approach.

Population

The study's target demographic included all accounting graduates in Ghana from 2015 to 2020, as well as employers from both the public and private sectors and lecturers from Ghana's public universities. The available population, on the other hand, consists of accounting graduates from four

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universities chosen on purpose. University of Cape Coast, University of Ghana, University for Development Studies, and Kwame Nkrumah University of Science and Technology are among these universities. These universities were chosen for two reasons: first, they all offer accounting as a program from undergraduate to master's level. Second, the researcher chose these universities because they were close by, accessible, and had limited resources. Lecturers from the four public universities, graduates from the four public universities, and public and private sector employers were among the main respondents.

Table 2: Population distribution of the accounting graduates from 2015 to 2020

Name of Institution	N
University of Cape Coast	1800
University of Ghana	2650
University for Development Studies	650
Kwame Nkrumah University of Science and Technology	1700
Total	6800

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

Sample and Sampling Procedures

From the population of 6800, 1300 accounting graduates (graduates working in public and private sectors) were involved in the study. The decision of the researcher to settle on this figure for graduates is informed by the Table of Determining Sample Size proposed by Cohen, Manion and Morrison (2007). According to this table, a study should use 1300 people from a population of 6800 with a margin of error of 2% at 95% level of significance According to the American Psychological Association (2010), a plus or minus 2%margin of error is expedient at a 95% confidence interval. Hence, the researcher decided

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to use 1300 as the sample size for accounting graduates. The total sample size consisted of 1380 respondents as indicated in Table 3.

The universities were the first to be sampled for the study's respondents. Since they were already in their respective universities of study, the proportional stratified sampling technique was employed to establish the sample size in each stratum (University). In each stratum, Table 3 displays the sample distribution that was chosen.

Table 3: 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
Accounting Lecturers	50
Employers	30
Total	1380

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

The unit for the study was sampled using purposive sampling technique once again. In the instance of the graduates' sample, the purposive sampling was used to select the accounting employees from the various organizations' administrations as well as alumni of the universities involved. The researcher only guaranteed that the number of graduates sampled from each organization/university is representative after determining the number of respondents required from each university. As a result, each organization or school was dealt with independently.

Employers were sampled using the simple random sampling technique. In using the simple random sampling technique, specifically the lottery method,

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thirty (30) employers of the accounting graduates were chosen to answer to the employers' questionnaire.

The lecturers were purposively sampled for the study. Thus, 50 accounting lecturers were purposively selected for the study. In the estimation of the researcher, the accounting lecturers were relevant for the study and could provide the needed information with regards to the responsiveness of the current accounting curriculum to the changing job market demand in Ghana.

Data Sources

Primary data comprised an in-depth closed-ended questionnaire for lecturers at the four public universities to evaluate extensive information on supply chain changes, as well as an in-depth closed-ended questionnaire for public and private sector HR managers and accounting personnel for demand changes. A structured questionnaire was used to gather data from 1,300 graduates from the four public universities. This survey data has been extremely valuable in gaining a better understanding of graduates' perceptions and opinions on the applicability of their courses to job market needs.

The four universities selected for this study only cater to those who offer accounting as a program. Furthermore, Business faculty has been particularly sensitive to the demands of the commercial sector as a result of selective empowerment of business institutions. Courses at the arts faculties and pure science courses, on the other hand, have little to do with the needs of the business sector. To put it another way, the faculty of business has evolved whereas the faculty of arts has not. As a result, the study did not take these two extremes into account.

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The Faculty of Social Sciences, on the other hand, is in the center; it adapts to market developments but has never fully met the market. Many sectors within the social sciences have incorporated lessons from business disciplines, according to research, and it appears that this skill is short-lived, regardless of whether they should try to meet market demands, as in the business faculty, or pursue non-market educational objectives, as in the Faculty of Arts. As a result, this study includes the Faculty of Social Sciences of the universities chosen to see how well they adapt to the needs of the corporate sector. Because not everyone is concerned about this topic, this study used purposeful sampling to choose crucial respondents, such as university lecturers. Graduates from the selected departments of the four universities were chosen for the survey using stratified sampling.

Data Collection Instruments

The main research instrument employed in the study was questionnaire. The questionnaire was chosen as the best method of gathering data for this study since the researcher wanted accurate data (Best & Khan, 1993). Best and Khan (1993) go on to say that, if correctly developed and administered, the questionnaire may be a very relevant and valuable data gathering method in a research study because it covers a wider range of topics. 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. Reasons for the choice of the instrument were that, questionnaire affords greater assurance of confidentiality and anonymity to respondents (Sarantakos, 2005). It is also used for enquiring into the opinions,

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views, feelings and behaviours of subjects (Ogah, 2013). Again, questionnaire is described as structured instrument for gathering data from a potentially large number of respondents, within a shorter possible time when especially the population is easily accessible to make it uneconomical for reasons of time or funds to interview every subject in the study (Osuala, 2005; Deng, 2010). The questionnaire is also appropriate when the respondents are literates and since the respondents (for accounting graduates, employers and lecturers) could read and write, the study adopted the questionnaire.

The questionnaire for the accounting graduates consisted of 94 closed-ended items in four sections (A, B, C & D). The A part was geared towards obtaining information about the demographic characteristics of the respondents and it entailed five (5) closed-ended items. Section B consisted of twenty-one (21) closed-ended items which aimed at obtaining information on the skills the accounting graduates perceived as important to their profession. Section C had twenty-two (22) closed-ended items which looked at the knowledge the accounting graduates perceived as important to their profession. Finally, Section D was made up of forty-five (45) closed-ended items which looked at the responsiveness of the accounting education curriculum to the changing job market demand.

Also, the questionnaire for the employers consisted of 50 closed-ended items in three sections (A, B & C). The A part was geared towards obtaining information about the demographic characteristics of the respondents and it entailed five (5) closed-ended items. Section B consisted of twenty-one (21) closed-ended items which aimed at obtaining information on the skills the employers perceived as important to the career of accounting graduates. Section

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C had twenty-four (24) closed-ended items which looked at the knowledge the employers perceived as important to the career of accounting graduates.

Again, the questionnaire for the lecturers consisted of 31 closed-ended items in two sections (A & B). The A part was geared towards obtaining information about the demographic characteristics of the respondents and it entailed three (3) items. Section B consisted of twenty-eight (28) items which aimed at obtaining information on the responsiveness of the accounting education curriculum to the changing job market demand.

In order to ensure quick and easy response to the items, the questionnaires were the closed-ended type and were drafted on both a five-point Likert-type scale (1=Strongly Disagree (SD); 2= Disagree (D); 3= Neutral (N); 4= Agree (A) and 5= Strongly Agree (SA). This made it possible for analysis of data descriptively using the quantitative techniques.

Validity and Reliability of the Instrument

A validity and reliability test were performed on the research instrument. The instrument was given to an expert (my supervisors) for content validity testing. The expert's recommendations were used to make the necessary adjustments to improve the instrument. The instrument was then put through their trials in a pilot test at a single public university (University of Education, Winneba). This is because the University of Education in Winneba had many characteristics with Ghana's public universities chosen for the study. For each of the items that come under the five research questions formulated to guide the study, the data was analyzed and the Cronbach's alpha calculated. According to Sekaran (2009) and Bougie and Sekaran (2019), the study measures' reliability may be determined by computing Cronbach's alpha coefficients, which can be

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used to determine the internal consistency of the research instrument items. According to Sekaran (2003), a measure's reliability is an indication of the instrument's stability and consistency in measuring the idea, and it aids in determining the measure's usefulness. Internal consistency was measured using Cronbach's alpha. Cronbach's alpha is a reliability coefficient that measures how well elements in a set are positively related.

Sections A, B, C, and D of the questionnaire for accounting graduates covered various relevant areas such as demographic characteristics; skills needed by accounting graduates in the field of work; the level at which the skill was developed by the program of study; accounting knowledge needed by accounting graduates in the field of work; the level at which the knowledge was developed by the program of study; accounting skills needed by accounting graduates in the field of work; the level at which the skills were developed by the program of study; accounting knowledge needed by accounting graduates in the field of work. The scales' homogeneity values (Cronbach's alpha) range from 0.73 to 0.89. For the accounting graduates' questionnaire, the following topics were discussed in the three sections: Section B (items 6, 7, 8, 9, 10, 11; 12; 13; 14; 15; 16; 17; 18; 19; 20; 21; 22; 23; 24; 25; 26; Cronbach's alpha 0.86) detailed the skills required of accounting graduates in the industry, as well as the program's level of development. Section C (items 27; 28; 29; 30; 31; 32; 33; 34; 35; 36; 37; 38; 39; 40; 41; 42; 43; 44; 45; 46; 47; 48; Cronbach's alpha 0.89) detailed the accounting knowledge required of accounting graduates in the workplace, as well as the extent to which this knowledge was developed by the program of study. Section D (Items no. 49; 50; 51; 52; 53; 54; 55; 56; 57; 58; 59; 60; 61; 62; 63; 64; 65; 66; 67; 68; 69; 70; 71; 72; 73; 74; 75; 76; 77; 78; 79;

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80; 81; 82; 83; 84; 85; 86; 87; 88; 89; 90; 91; 92; 93; 94; Cronbach's alpha 0.79) comprised responsiveness of the accounting education to the changing job market demand.

Similarly, the questionnaire for employers was divided into three (3) sections, A, B, and C, which covered specific aspects such as demographic information, skills employers expect from accounting graduates, and the level at which these skills are demonstrated by accounting graduates, accounting knowledge employers expect from accounting graduates, and the level at which these accounting knowledge are demonstrated by accounting graduates. The scales' homogeneity values (Cronbach's alpha) range from 0.72 to 0.91. For the employers' questionnaire, the following topics were covered in the two sections: employers expect accounting graduates to have certain skills, according to Section B (items 6; 7; 8; 9; 10; 11; 12; 13; 14; 15; 16; 17; 18; 19; 20; 21; 23; 24; 25; 26; Cronbach's alpha 0.89), and the level at which accounting graduates demonstrate those skills on the job. Section C (items 27; 28; 29; 30; 31; 32; 33; 34; 35; 36; 37; 38; 39; 40; 41; 42; 43; 44; 45; 46; 47; 48; Cronbach's alpha 0.91) focused on the accounting knowledge that employers expect from accounting graduates, as well as the extent to which accounting curriculum responds to changing market demand.

Finally, the lecturers' questionnaire was divided into two (2) sections, A and B, which covered diverse topics such as demographic data and the responsiveness of accounting education to changing job market demand in Ghana. For the lecturers' questionnaire (items 4; 5; 6; 7; 8; 9; 10; 11; 12; 13; 14; 15; 16; 17; 18; 19; 20; 21; 23; 24; 25; 26; 27; 28; 29; 30; 31; Cronbach's alpha

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0.86): This section examined the response of accounting education in Ghana to changing job market demand.

Cronbach's alpha coefficient should be in the range of 0 to 1. (De vaus, 2002). Scales with higher alpha coefficient values are more reliable. According to Maizura, Masilamani and Aris (2009), an appropriate alpha should be at least 0.70. Fraenkel and Wallen (2000, p. 17) stated that "for research purposes, a helpful rule of thumb is that reliability should be at 0.70 and preferably higher". As a result, the devices can be considered high-quality and capable of gathering valuable data for the study. The questions that arose from the item analysis were addressed. Statistical Package for Social Sciences (SPSS) was used to assess the instruments' reliability. All of these steps were performed to ensure that the instrument could collect valuable and high-quality data for the study.

Data Collection Procedures

The researcher and three research assistants distributed the questionnaires to the graduates of the various institutions. The researcher wrote letters of introduction to the heads of the selected departments prior to the administration of the instrument to inform them of the planned exercise. Before collecting data, the researcher obtained consent and explained the study's goal to the respondents. The researcher assured the respondents that any information they provided would be treated confidentially and as anonymously as possible, despite the fact that the introduction of the questionnaires covered such topics as the respondents' confidentiality and anonymity, as well as how the information would be used. However, any respondents who rejected to take part were substituted by others from the same company.

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The questionnaires were distributed to respondents on the second week of August, 2020, and were intended to be finished in two months. It was distributed to responders throughout the institution's business hours, which were 9:30 a.m. to 2:00 p.m. Monday through Friday. The respondents were also guaranteed anonymity.

Ethical Considerations

Ethical conduct means that it is the researcher's responsibility to carefully assess the risk of injury to study participants, and to minimize the risk of injury to the greatest extent possible (Bryman& Bell, 2007). When undertaking research, it is critical that participants understand why the study is being conducted and what will be done with the information they submit. If this is not stated explicitly, the information provided may not be entirely accurate. It is critical to let responders know that their identities would not be shared and that complete secrecy would be maintained. It is also critical to remember that in quantitative research, investigators must be entirely objective and avoid infusing their personal views and perceptions into the study. To allow the researcher to distribute the questionnaire to the respondents, a letter of consent was written to the understudy institutions. One of the most significant obstacles in research is that some respondents were unable to complete the surveys due to their busy schedules and other factors. To guarantee that the questionnaires were easily retrievable from the respondents, several calls and follow-ups were made.

Data Processing and Analysis

The field data was entirely quantitative. The quantitative data was gathered, sorted through, and modified to address questions that had been partially or completely unanswered. The questions were coded after they were

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edited (i.e., the assignment of numbers or codes to responses to make them computer readable). The data was entered into the computer using the Statistical Product and Service Solutions (SPSS) software version 22. Research questions one, two and three were analysed using the principal component analysis (PCA) of exploratory factor analysis (EFA) as well as mean and standard deviations. Research question four was analysed using mean of means distributions and finally, research question five: was analysed using simple frequency counts as well as means and standard deviations. In a nutshell, all the five research questions were analysed using the principal component analysis (PCA) of exploratory factor analysis (EFA) as well as frequency counts, percentages, means, mean of means and standard deviations.

Research hypothesis 1 (as to whether gender significantly influences the perceptions of accounting graduates about the skills and knowledge, they consider important to their careers) was analysed using the independent samples t-test. Research hypotheses 2 and 3 were analysed using ANOVA.

Chapter Summary

The research methods used in this study were discussed in this chapter. The study area, epistemological orientation of the study, research design, population, sample and sampling technique, and data collection instrument were all covered in this chapter. It also included information on the study's ethical considerations, data collection procedures, and data processing and analysis. The instrument's reliability and validity were also discussed.

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CHAPTER FOUR

RESULTS AND DISCUSSION

Introduction

The goal of this research was to look at how university accounting education relates to the labor market by looking at employers' expectations, graduates' perceptions, and accounting curriculum content and structure. To collect the necessary data for the investigation, questionnaires were used. Frequencies, percentages, and mean of means distributions were used to analyze the data collected from graduates, lecturers, and employers. The interpretations, discussions, and inferences based on the output are presented in this chapter.

Demographic Data of Respondents

Table 4 illustrates the characteristics of respondents for the study who were accounting graduates of the University of Cape Coast, University of Ghana, University for Development Studies, and Kwame Nkrumah University of Science and Technology.

Table 4: 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

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Table 1 continued

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 4 shows that, all the 1,300 graduates were involved in the study. This indicates a return rate of 100.0%. With respect to the age of the graduates, 21.4% were between 20-29 years, whiles 78.6% were between 30-39 years. As a result, the preponderance of the respondents were between the ages of 30 and 39. In line with the sex of the respondents, 73.7 percent were males and 26.3 percent were females. As a result, males made up a larger proportion of the respondents in the research area. It can also be noted that the majority of the respondents graduated from the university between 1-5 years. This is because, 1.2% graduated from school in less than 1 year, whereas 98.8% graduated from school between 1-5 years. In terms of the first degree the respondents pursued, it was realized that 31.3% pursued Bachelor of Education (Bed), 5.3% pursued Bachelor of Science (BSc), 20.8% pursued Bachelor in Business Administration (BBA), and 42.6% pursued Bachelor of Commerce (BCom). Regarding the present employment situation of the respondent, 73.8% were working in a position related to their degree, 3.2% were working in a position not related to

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their degree, 13.2% were pursuing further studies, 5.4% 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. This finding is significant for the study because, these respondents can better provide information as to whether the university accounting education programme they pursued in the various universities met the expectations of the labour market where they find themselves so that appropriate recommendations can be made.

The background characteristics of the lecturers who participated in the study are presented in Table 5.

Table 5: Characteristics of Lecturers

Variable	Subscale	No.	%
Age	35-44 years	24	48.0
	45-60 years	26	52.0
Sex	Male	44	88.0
	Female	6	12.0
Number of Years	1-10 years	22	44.0
Lectured	11-15 years	8	16.0
	16-20 years	14	28.0
	Above 20 years	6	12.0

Source: Field data (2021)

Table 5 shows that 48.0 percent of the 50 lecturers in the study were between the ages of 35 and 44, while 52.0 percent were between the ages of 45 and 60. As a result, the bulk of the lecturers were between the ages of 45 and 60. In terms of gender, 88.0 percent of the respondents were males, while 12.0 percent were female. As a result, there were more male lecturers. It's also worth

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noting that the most of the responders have lectured for somewhere between one and ten years. This is because 44.0 percent had lectured for one to ten years, 16.0 percent for eleven to fifteen years, 28.0 percent for sixteen to twenty years, and 12.0 percent for more than twenty years.

Table 6 shows the demographics of the employers who participated in the research.

Table 6: 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)

It can clearly be seen from Table 6 that, out of the 30 employers who were involved in the study, 16.7% were from manufacturing companies, 70.0% were from service organizations, and 13.3% were NGO's. So, it goes that the

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majority of the employers were from service organizations. Concerning the type of sector, 43.3% were from the public sector, whiles 56.7% were from the private sector. Thus, the majority of the employers were from the private sector. Also, the majority of the respondents were in the position of Chief Executive Officers. This is because, 43.3% were CEOs, 36.7% were HR persons, and 20.0% were supervisors. In relation to the number of years in the position, 6.7% had been in the position for less than a year, and 46.7% had been in the position between 1-5 years as well as more than 5 years. Therefore, it is anticipated that the employers had enough experience in the positions they occupied and can provide adequate information concerning the curriculum content and their perceptions and expectations of university accounting education in relation to the labour market.

The results and discussions of data obtained to answer the five research questions developed to drive the study are presented in this section. It was made up of data from the survey.

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

Research question 1: What professional skills and knowledge do graduates of accounting perceive as having the highest priority for career success?

The goal of this study was to explore about accounting graduates' views of the skills and knowledge that are most crucial to their careers. Table 7 shows the psychometric properties of the perceptions of the accounting graduates on the scales for skills they consider important to their careers.

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Table 7: 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

As demonstrated in Table 7, the observed variables of the perceptions of students on skills that are relevant to their careers were subjected to EFA using PCA. Prior to performing PCA, the suitability of data for factor analysis was assessed. Inspection of the correlation matrix revealed the presence of many

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coefficients of .3 and above (Hair et al., 2010; Tabachnick & Fidell, 2013; Field, 2017). The Kaiser-Meyer-Oklin (KMO) measure of sampling adequacy value was .740, exceeding the minimum recommended value of .60 for a good factor analysis (Kaiser, 1970, 1974; Hair et al., 2010; Tabachnick & Fidell, 2013). This represents a marvelous level of sampling adequacy. Also, the Bartlett's Test of Sphericity reached statistical significance, $\chi^2(210) = 6.019E4$, $p < .001$), supporting the factorability of the correlation matrix (Bartlett, 1954). PCA revealed the presence of one component with eigenvalues exceeding 1, explaining 50.38% of the variance. An inspection of the scree plot revealed a clear break after the first component. This is because, only the first component has Eigenvalues of at least 1 (Osborne, Costello & Kellow, 2008). Thus, the 21 variables seem to measure one underlying factor. Figure 3 presents the scree plot of the various skill components.

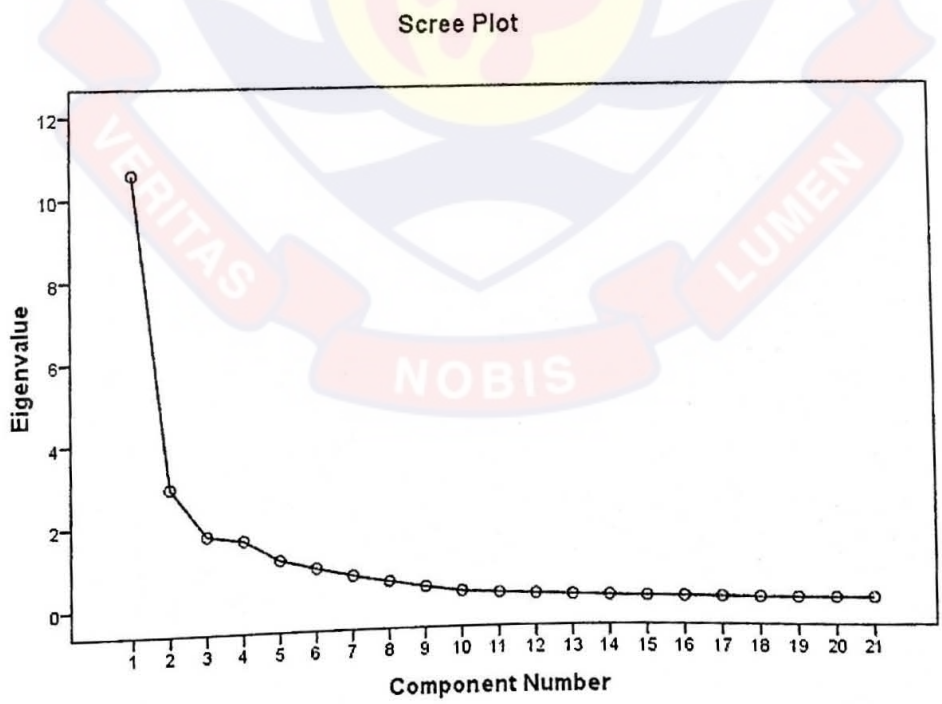

Figure 3: Scree plot of the various skill components

Source: Field data, (2021)

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

Table 8: 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

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A look at Table 8 shows that the accounting graduates regarded the various skills as important to their career. For the statements, a mean of means of 4.30 and a mean of standard deviation of.83 were obtained. This is illustrated in the following instances in the rest of the items.

Regarding the statement; "Exhibiting honesty", it was found out that a significant majority of the accounting graduates indicated that it was an important skill to their career. This research supports Aryanti and Adhariani's (2019) findings that graduates consider honesty, continual learning, and work ethics to be significant skills. The mean was 4.31, with a standard deviation of.79. Apart from the fact that the mean is higher than the mean of means of 4.30, the degree of agreement is considered appreciable because the measure of spread is very low. In addition, the majority of respondents thought that continuous learning is a critical skill. This item has a mean of 4.60 and a standard deviation of.62, which places it in the category of "very important" on the scale in Table 8. A high standard deviation of.95 and a mean of 4.47, compared to a mean of.83 and a mean of means of 4.30, clearly suggests that work ethics was an important skill for accounting graduates' jobs. Even though the respondents agreed, their responses vary since the value of the standard deviation is high. In any case, it could be asserted that majority of the accounting graduates support this statement. In connection with "Problem solving abilities", the majority of the accounting graduates agreed to it as an important skill to them. The item recorded a mean of 4.47 and a standard deviation of .74 which falls under the scale of 4 meaning the respondents indicated that it was an important skill to them. In line with "Time management", a mean of 4.62 and a standard deviation of .76 were recorded meaning to a large extent, the

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accounting graduates regarded time management as a very important skill to their careers. Converting the mean to the nearest whole number it could be seen that the mean falls at 5 which depicts that time management was a very important skill to them. 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.

With respect to comprehension of responsibilities, a mean of 3.99 and a standard deviation of .66 were obtained clearly showing that the respondents agreed that it was an important skill to their careers. Concerning whether analytical thinking was an important skill to the accounting graduates, a mean of 4.27 and a standard deviation of .97 were realised. Hence an approximation of the mean to the nearest whole number would fall on scale 4 which is "important". Thus, a greater proportion of respondents indicated that analytical thinking was an important skill to them. In line with this finding, 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. On the issue of decision making, a greater number of the respondents agreed that decision making was an important skill to them. This item had a mean of 4.35 and a standard deviation of .91. Though the teachers agreed that decision making was an important skill to them, the responses varied as the standard deviation is higher than the mean of the standard deviation. From Table 8, it is obvious that the accounting graduates agreed that teamwork was an important skill to their career. With this, a mean of 4.36 and a standard deviation of .94 were realised indicating that to a large extent, teamwork is an important skill the careers of the accounting graduates. When the respondents

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were asked about ethical awareness, a greater number of them agreed that it was an important skill to them. This item recorded a mean of 4.26 and a standard deviation of .62. An approximation of the mean of the item falls on the scale 4 "Important" as stated under Table 8.

When the respondents were asked about flexibility, a mean of 4.11 and a standard deviation of .69 were realised. Hence a greater proportion of respondents indicated that flexibility was an important skill to their careers. On the issue of critical thinking, greater number of the respondents agreed that it was an important skill to them. This item had a mean of 4.22 and a standard deviation of 1.00. Though the accounting graduates agreed to this statement, the responses varied as the standard deviation is higher than the mean of the standard deviation. From Table 8, it is obvious that respondents were of the view that stress management was an important skill to their careers. With this, a mean of 4.27 and a standard deviation of.95 were obtained, showing that the respondents agreed to it to a considerable extent. For the statement "Interpersonal communication skill," a mean of 4.58 and a standard deviation of.74 were obtained from Table 8. This means that, the accounting graduates regarded interpersonal communication skill as a very important skill to their career. Again, when the respondents were asked about self-motivation, the accounting graduates agreed to it as an important skill to them. This item had a mean of 4.39 and a standard deviation of.85, indicating that the respondents agreed with the statement.

In addition, the respondents in Table 8 believed that oral communication was an important skill for their career. This is demonstrated by the item's mean score of 4.27 and standard deviation of.74. The mean is around 4, indicating

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that the respondents considered communication to be an important skill for their career. Regarding mastering accounting software, the majority of the accounting graduates agreed to it as an important skill. The fact is that the mean was 3.85 and the standard deviation was 1.24. In addition, the item "Presentation skills" had a mean of 3.98 and a standard deviation of .90. This indicates that the majority of accounting graduates regard it as an important skill for their future careers. This is because, while looking at the scale under Table 8, the mean falls on scale 4 (important). According to the findings, the majority of accounting graduates stated that report writing was a critical skill for their career. With a mean of 4.51 and a standard deviation of.76, the mean could be characterized as a 5 on a scale of 1 to 5. (very important). When it came to written communication, the majority of accounting graduates thought that it was an important skill. The fact that the mean was 4.26 and the standard deviation was.70 demonstrates this. This conclusion backs with the findings of Jackling and De Lange (2009), who looked at how graduates perceived the content of their undergraduate accounting courses. The most desired skills were teamwork, leadership, and oral communication, according to the data. Again, when the respondents were about asked loyalty to the institution, they agreed to it as an important skill to their careers. For this item, a mean of 4.23 and a standard deviation of.99 were recorded.

From the foregoing, it can be concluded that the accounting graduates perceived a number of skills and knowledge to be important to their career. Skills such as exhibiting honesty, continuous learning, work ethics, problem solving abilities, time management, comprehension of responsibilities, analytical thinking, decision making, teamwork, ethical awareness, flexibility,

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critical thinking and stress management were considered important to the career of the graduates. Interpersonal communication skills, self-motivation, oral communication skills, accounting software mastery, presentation skills, report writing, written communication skill, and institutional loyalty were also rated vital to the graduates' careers.

As presented in Table 9, to explore the factorial structure of the knowledge scale, 22 items of the instrument were subjected to an EFA with PCA. In order to perform PCA, the appropriateness of the data was evaluated using two tests: the KMO value of measure of sampling adequacy and significance value of the Bartlett test of sphericity. The PCA of EFA yielded a KMO measure of sampling adequacy of .786. The KMO value was above the recommended value of .6 and indicated the existence of a marvelous level of sampling adequacy (Kaiser, 1970, 1974; Hair et al., 2010; Tabachnick & Fidell, 2013). Likewise, the results of Bartlett's test of sphericity reached statistical significance, $\chi^2(231) = 5.194E4$, $p < .001$, and this indicated that the correlation structure is adequate for factor analyses (Bartlett, 1954).

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Table 9: 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)

These tests also verify the likelihood of the data correlation matrix to have substantial correlations among some of its observed variables. The

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examination of the correlation matrix showed the existence of many correlation coefficients of .3 and above (Hair et al., 2010; Tabachnick & Fidell, 2013; Field, 2017). 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, and this account for 47.656% of the variance. A review of the scree plot discovered a clear break after the first component (figure 2). This is because, only the first component has Eigenvalues of at least 1 (Osborne, Costello & Kellow, 2008). Thus, the 22 variables seem to measure one underlying factor. The communalities value ranged from .420 to .891. These values were greater than the threshold of .40 (Osborne, Costello & Kellow, 2008).

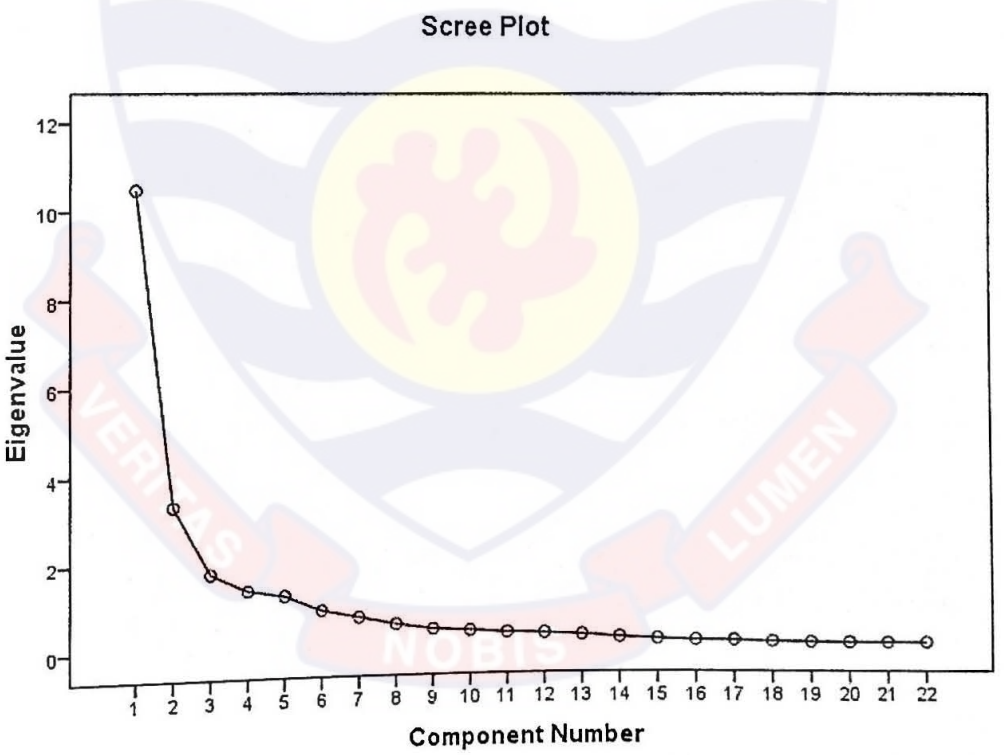

Figure 4: Scree plot of the various knowledge components

Source: Field data, (2021)

Table 10 shows accounting graduates' perspectives on the knowledge they deem essential to their careers.

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Table 10: 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

Table 10 seeks to learn about accounting graduates' perspectives of what knowledge is relevant to their careers. The responses recorded for each of the items on the questionnaire that were presented to the respondents were used to calculate the means and standard deviation. The Statistical Package for Service Solutions version 25 was used to perform the calculations. The items were coded according to the scale listed in Table 10 (1=unimportant, 2=slightly

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important, 3=moderately important, 4=important, and 5=very important). The mean of the means was 4.15, with a mean standard deviation of.84.

For the statement "Financial accounting," a mean of 4.64 and a standard deviation of.77 were obtained from Table 10. This indicates that the respondents considered the knowledge gained from studying financial accounting to be very important to their careers. This conclusion backs up Aryanti and Adhariani's (2019) findings that students believe accounting graduates need to know about financial accounting, and financial reporting, and financial statement analysis. Table 10 shows that accounting graduates consider "Accounting and financial reporting" knowledge to be very important to their careers. This is demonstrated by the item's mean score of 4.64 and standard deviation of.76. The mean is almost 5, which denotes "Very Important." The majority of respondents felt that the knowledge gained through the "Microsoft Office Program" was important to their job. The fact that the mean was 4.04 and the standard deviation was.99 demonstrates this. The high standard deviation, which is larger than the mean standard deviation of.84, suggests that there were differences in the responses and that not all of the respondents valued knowledge from the "Microsoft Office Program." Nonetheless, the majority of accounting graduates still believe it is important to their future careers. Additionally, the item "Financial statement analysis" had a mean of 4.56 and a standard deviation of.67. This suggests that the majority of accounting graduates believed that financial statement analysis knowledge was very important to their careers. This is because the mean, when approximated to the nearest whole integer using the scale under Table 10, falls on scale 5 (very important). Again, the majority of respondents said that knowledge gained from studying "Taxation" was important. This resulted in a

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mean of 4.42 and a standard deviation of.80. The majority of respondents said "Finance" was important to their career. This resulted in a mean of 4.40 and a standard deviation of.77. Again, the majority of respondents rated the knowledge gained from the study of "Accounting Ethics" as "very important." A mean of 4.75 was found, with a standard deviation of.48.

The majority of accounting graduates considered their knowledge of "Corporate Accounting" to be important to their careers. The fact that the mean was 4.32 and the standard deviation was.85 demonstrates this. In addition, according to Table 10, respondents believed that knowledge gained from studying "Computerised accounting" was important to their work. This is demonstrated by the item's mean score of 3.89 and standard deviation of 1.27. The mean is about 4, indicating that the respondents thought computerized accounting knowledge was important to their careers. The item "Managerial Accounting" had a mean of 4.54 and a standard deviation of.59. This suggests that the majority of accounting graduates believe that managerial accounting expertise is very important to their careers. This is because, according to the scale under Table 8, the mean falls on scale 5 (very important). The findings show that the knowledge of "Cost accounting" was important to the majority of accounting graduates. With a mean of 4.16 and a standard deviation of 1.09, it's safe to say that the mean falls on the scale of 4 (important). However, the high standard deviation indicates that not all of the respondents considered "Cost accounting" as important. Nonetheless, the majority of respondents said that studying "Cost accounting" was important for their work. When asked about "Accounting information system," the respondents agreed that it was important

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to them in the job market. This item had a mean of 4.03 and a standard deviation of 1.09 in this study.

On the issue of the knowledge acquired from the study of "Capital market board regulations", greater number of the respondents agreed to it as important. This item had a mean of 3.79 and a standard deviation of 1.02. Though the accounting graduates indicated that it was important, the responses varied as the standard deviation is higher than the mean of the standard deviation. When the respondents were asked about "Public sector accounting", a mean of 4.04 and a standard deviation of .74 were realised. Hence a greater proportion of the respondents indicated that the knowledge acquired from the study of "Public sector accounting" was important to their career. From Table 10, it is obvious that respondents were of the view that the knowledge acquired from the study of "Banking accounting" was important to their career. This resulted in a mean of 3.97 and a standard deviation of 1.02. For the statement "Construction accounting," a mean of 3.63 and a standard deviation of.96 were obtained from Table 10. This means that, the knowledge acquired from the study of construction accounting was important. Again, when the respondents were asked about "Statistics and quantitative methods", the accounting graduates indicated that its study was important to them. For this item, a mean of 4.08 and a standard deviation of.68 were recorded.

Concerning whether the knowledge from "Business law" was important to the accounting graduates, a mean of 4.16 and a standard deviation of .79 were realised. Hence an approximation of the mean to the nearest whole number would fall on scale 4 which is "important". Thus, a greater proportion of respondents indicated that knowledge from the study of "Business law" was

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important to them. With respect to "Insurance accounting", a mean of 3.47 and a standard deviation of .64 were obtained clearly showing that the respondents perceived knowledge from the study of "Insurance accounting" as moderately important. On the issue of "Business mathematics", a greater number of the respondents agreed that it was important. This item had a mean of 3.88 and a standard deviation of .64. From Table 10, it is obvious that the accounting graduates agreed that knowledge from the study of "Auditing" was important to their career. With this, a mean of 4.47 and a standard deviation of .75 were realised. When the respondents were asked about "Hospitality accounting", a greater number of them indicated that it was moderately important. This item recorded a mean of 3.32 and a standard deviation of 1.19. An approximation of the mean of the item falls on the scale 3 "Moderately Important" as stated under Table 10. Though the respondents indicated that knowledge from "Hospitality accounting" was moderately important, the responses varied as the standard deviation is higher than the mean of the standard deviation of .84.

Concerning the importance of the knowledge acquired from the various accounting courses, it can be concluded that with the exception of "Insurance accounting" and "Hospitality accounting" that were perceived to be moderately important to the careers of the accounting graduates; other 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 important to the careers of the accounting graduate. Again, knowledge acquired from the study of "Managerial accounting", "Cost accounting", "Accounting information

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system", "Capital market board regulations", "Public sector accounting", "Bank accounting", "Construction accounting", "Statistics and quantitative methods", "Business law", "Business mathematics", "and Auditing" were perceived to be important to the careers of the accounting graduates.

Extent to which emphasis is placed on Development of these Skills and Knowledge during their Degree Programme

Research question 2: To what extent do accounting graduates perceive their degree program has provided them with the necessary professional skills and knowledge?

The goal of this research objective was to see how much attention is placed on these skills and knowledge development during their degree program. Table 11 shows the psychometric properties of the extent to which emphasis is placed on the development of the scales for skills and knowledge during their programme.

Table 11: EFA of Emphasis placed on Skills Scale

Variable: Skills	Communalities Extraction	EFA Loadings
Exhibiting Honesty	.414	.644
Continuous learning	.623	.790
Work ethics	.472	.610
Problem solving abilities	.685	.828
Time management	.568	.754
Comprehension of responsibilities	.532	.730
Analytical thinking	.635	.797
Decision making	.565	.752
Teamwork	.606	.778
Ethical awareness	.448	.590
Flexibility	.420	.566

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Table 11 continued

Critical thinking	.684	.827
Stress management	.656	.810
Interpersonal communication skill	.555	.745
Self-motivation	.664	.815
Oral communication skills	.475	.689
Mastering accounting software	.415	.562
Presentation skills	.499	.706
Report writing	.511	.715
Written communication skill	.518	.720
Loyal to the institution	.435	.484
Kaiser-Meyer-Olkin value = 0.612	Eigenvalue = 10.780	
Bartlett's Test of Sphericity = $\chi^2(210) = 7.048E4$	% of Variance = 51.333	

Source: Field data, (2021)

As demonstrated in Table 11, the observed variables of the extent to which emphasis is placed on the development of the scales for skills during their programme were subjected to EFA using PCA. Prior to performing PCA, the suitability of data for factor analysis was assessed. Inspection of the correlation matrix revealed the presence of many coefficients of .3 and above (Hair et al., 2010; Tabachnick & Fidell, 2013; Field, 2017). The Kaiser-Meyer-Oklin (KMO) measure of sampling adequacy value was .612, exceeding the minimum recommended value of .60 for a good factor analysis (Kaiser, 1970, 1974; Hair et al., 2010; Tabachnick & Fidell, 2013). This represents a marvelous level of sampling adequacy. Also, the Bartlett's Test of Sphericity reached statistical significance, $\chi^2(210) = 7.048E4$, supporting the factorability of the correlation matrix (Bartlett, 1954). PCA revealed the presence of one component with eigenvalues exceeding 1, explaining 51.33% of the variance. An inspection of

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the scree plot revealed a clear break after the first component. This is because, only the first component has Eigenvalues of at least 1 (Osborne, Costello & Kellow, 2008). Thus, the 21 variables seem to measure one underlying factor. Figure 5 presents the scree plot of the various skill components.

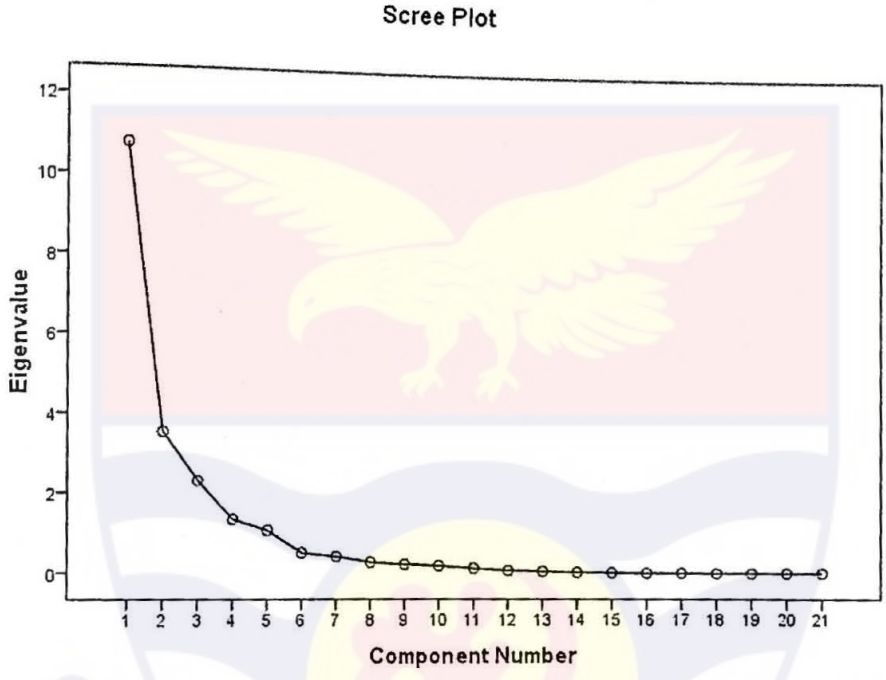

Figure 5: Scree plot of the emphasis placed on the various skill components
Source: Field data, (2021)

The factor has a minimum loading of .484 and a maximum loading of .828. The communalities (extraction) (i.e. the amount of variance explained by each variable of the factor) value ranged from .435 to .685. These values were greater than the threshold of .40 (Osborne, Costello & Kellow, 2008). Table 12 shows the descriptive statistics (means and standard deviations) of the accounting graduates' opinions on the skills they believe is essential for their future careers. Table 12 shows how much emphasis was placed on the development of skills during the course of studying at the university.

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Table 12: Development of Skills during Degree Programme

Skills	M	SD
Exhibiting Honesty.	4.10	.74
Continuous learning.	4.47	.72
Work ethics.	4.48	.84
Problem solving abilities.	4.16	.93
Time management	4.45	.81
Comprehension of responsibilities.	3.81	.79
Analytical thinking.	4.21	1.00
Decision making	4.39	.66
Teamwork	4.00	1.02
Ethical awareness	4.05	.56
Flexibility	4.01	.45
Critical thinking	4.21	1.00
Stress management	4.00	1.05
Interpersonal communication skill	4.38	.74
Self-motivation	4.24	.81
Oral communication skills	4.03	.91
Mastering accounting software	3.21	1.19
Presentation skills	3.67	.79
Report writing	4.23	.84
Written communication skill	4.08	.74
Loyal to the institution	4.24	.89

Source: Field data (2021)
Scale: 1= Very Low, 2= Low,
3= Slightly Low, 4= High,
5= Very High
Mean of means = 4.12
Mean of Standard Deviation = 0.83

Table 12 sought to find out the extent to which emphasis is placed on development of skills discussed in Table 12 during their degree programme. On the basis of the responses recorded for each of the items on the questionnaire presented to the graduates, the means and standard deviations were calculated. The mean of the means was 4.12, with a mean standard deviation of.83. This means that the majority of graduates stated that during their degree program,

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emphasis was made on the development of diverse skills. Individual items are discussed in greater detail in the paragraphs that follow.

It is evident from Table 12 that high emphasis was placed on exhibiting honesty during their degree programme. The mean was 4.10, with a standard deviation of.74. In addition, the majority of respondents believed that during their degree program, a high emphasis was placed on the development of continuous learning. This item has a mean of 4.47 and a standard deviation of.72, which places it in the "high" category on Table 12's scale. A standard deviation of.84 and a mean of 4.48, compared to a mean of standard deviation of.83 and a mean of means of 4.12, clearly shows that the accounting graduates' degree program placed a high emphasis on the development of work ethics. This contradicts the findings of Sikka, Haslam, Kyriacou, and Agrizzi (2007), who looked at accounting instructional material and concluded that, aside from technical instructional material, there is little discussion of ethics, principles, theories, or social responsibility issues. When it came to "problem-solving skills," the majority of accounting graduates agreed that it was given a high attention during their degree programme. According to Table 9, the item has a mean of 4.16 and a standard deviation of.93, which falls under the scale of 4 (high). A mean of 4.45 and a standard deviation of.81 were reported for "Time management," indicating that a high emphasis was placed on the development of "Time management" during their degree program.

Similarly, the accounting graduates indicated that high emphases were placed on the development of skills such as: comprehension of responsibilities (M=3.81; SD=.79); analytical thinking (M=4.21; SD=1.00); decision making (M=4.39; SD=.66); teamwork (M=4.00; SD=1.02); and ethical awareness

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(M=4.05; SD=.56). The high standard deviations that were obtained for analytical thinking and teamwork suggest that not all the accounting graduates were of the view that high emphases were placed on the development of these skills. However, the majority of respondents said that a high emphasis was placed on the development of these skills.

Again, the accounting graduates indicated that high emphasis were placed on the development of flexibility (M=4.01; SD=.45); critical thinking (M=4.21; SD=1.00); stress management (M=4.00; SD=1.05); interpersonal communication skill (M=4.38; SD=.74); and self-motivation (M=4.24; SD=.81). A careful study of Table 9 reveals that the standard deviations for critical thinking and stress management were high and above that of the mean of standard deviation of .83 indicating that there were variations in the responses recorded for these items. Yet, it still holds that high emphases were placed on the development of critical thinking and stress management during the degree programmes of the accounting graduates.

In addition, according to Table 12, the respondents believe that during their degree program, a high emphasis was placed on the development of oral communication skills. This is demonstrated by the item's mean score of 4.03 and standard deviation of.91. Regarding mastering accounting software, the majority of the accounting graduates indicated that slightly low emphasis was placed on the development of that skill. The fact that the mean was 3.21 and the standard deviation was 1.19 demonstrates this. In addition, the item "Presentation skills" had a mean of 3.67 and a standard deviation of .79. This means that during accounting graduates' degree programme, a high emphasis was placed on the development of presentation skills. The finding depicts that,

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most of the accounting graduates indicated that high emphases were placed on the development of report writing (M=4.23; SD=.84); written communication skill (M=4.08; SD=.74); and loyalty to the institution (M=4.24; SD=.89).

From the above, it can be concluded that high emphases were placed on the development of a number of skills during the degree programmes of the accounting graduates. These skills included: exhibiting honesty; continuous learning; work ethics; problem solving abilities; time management; comprehension of responsibilities; analytical thinking; decision making; teamwork; ethical awareness; and flexibility. Also, high emphasis were placed on the development of skills in critical thinking; stress management; interpersonal communication skill; self-motivation; oral communication skills; presentation skills; report writing; written communication skill; and loyalty to the institution. But slightly low emphasis was placed on the development of skills in mastering accounting software.

As presented in Table 13, to explore the factorial structure of the knowledge scale, 22 items of the instrument were subjected to an EFA with PCA. In order to perform PCA, the appropriateness of the data was evaluated using two tests: the KMO value of measure of sampling adequacy and significance value of the Bartlett test of sphericity. The PCA of EFA yielded a KMO measure of sampling adequacy of .672. The KMO value was above the recommended value of .6 and indicated the existence of a marvelous level of sampling adequacy (Kaiser, 1970, 1974; Hair et al., 2010; Tabachnick & Fidell, 2013). Likewise, the results of Bartlett's test of sphericity reached statistical significance, $\chi^2(231) = 3.642E4$, $p < .001$, and this indicated that the correlation structure is adequate for factor analyses (Bartlett, 1954).

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Table 13: EFA of Emphasis placed on Knowledge Scale

Variable: Knowledge	Communalities Extraction	EFA Loadings
Financial accounting	.408	.328
Accounting and financial reporting	.453	.503
Microsoft Office programme	.446	.496
Financial statement analysis	.494	.703
Tax regulations	.513	.716
Finance	.652	.807
Ethics of accounting profession	.409	.457
Corporate accounting	.728	.854
Computerised accounting	.489	.538
Managerial accounting	.494	.542
Cost accounting	.412	.112
Accounting information system	.473	.416
Capital market board regulations	.424	.651
Public sector accounting	.488	.536
Bank accounting	.454	.232
Construction accounting	.433	.577
Statistics and quantitative methods	.493	.702
Business law	.402	.039
Insurance accounting	.402	.450
Business mathematics	.471	.413
Auditing	.444	.210
Hospitality accounting	429	.359
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)

These tests also verify the likelihood of the data correlation matrix to have substantial correlations among some of its observed variables. The examination of the correlation matrix showed the existence of many correlation coefficients of .3 and above (Hair et al., 2010; Tabachnick & Fidell, 2013; Field, 2017). The PCA yielded one factor solution as the best fit for the data with a factor loading of .039 to .854 and Kaiser's criterion of eigenvalues greater than 1, and this account for 47.656% of the variance. A review of the scree plot

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discovered a clear break after the first component (figure 2). This is because, only the first component has Eigenvalues of at least 1 (Osborne, Costello & Kellow, 2008). Thus, the 22 variables seem to measure one underlying factor. The communalities value ranged from .402 to .728. These values were greater than the threshold of .40 (Osborne, Costello & Kellow, 2008).

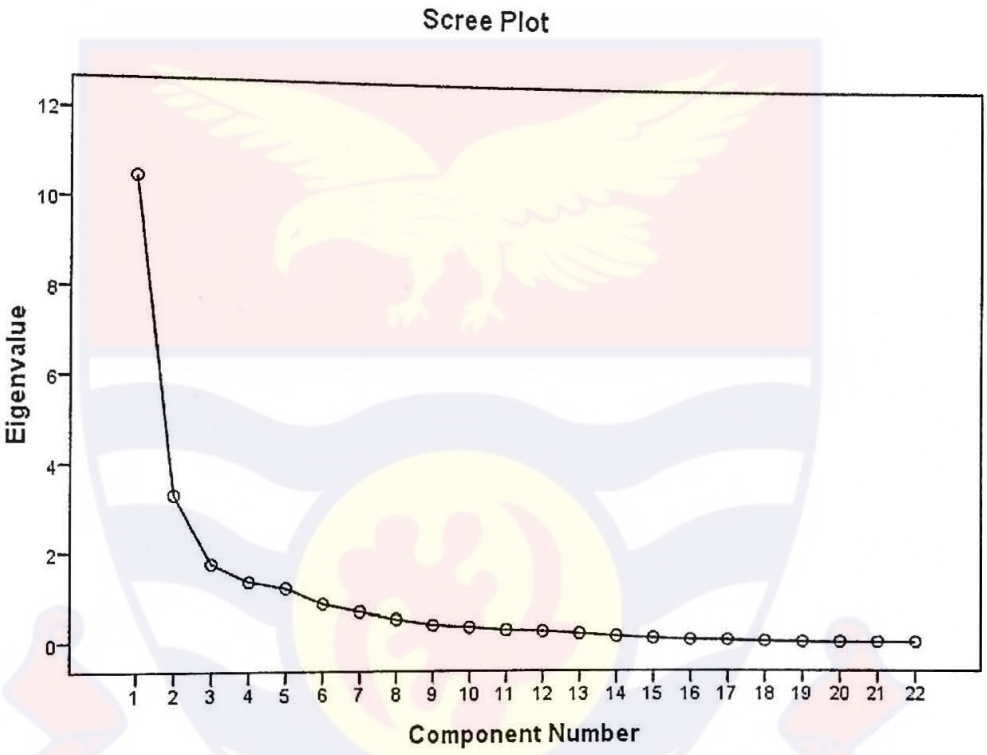

Figure 6: Scree plot of the emphasis placed on the various knowledge components

Source: Field data, (2021)

Table 14 shows how much emphasis the universities placed on knowledge development of the accounting graduates during their education.

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Table 14: Development of Knowledge during Degree Programme

Knowledge	M	SD
Financial accounting	4.64	.48
Accounting and financial reporting	4.65	.52
Microsoft office programme	3.20	1.21
Financial statement analysis	4.26	.71
Tax regulations	4.32	.68
Finance	4.16	.85
Ethics of accounting profession	4.48	.77
Corporate accounting	4.17	.79
Computerised accounting	3.28	1.21
Managerial accounting	4.27	.53
Cost accounting	4.25	.56
Accounting information system	3.88	1.14
Capital market board regulations	3.65	1.23
Public sector accounting	3.88	.99
Bank accounting	3.63	1.17
Construction accounting	3.05	1.39
Statistics and quantitative methods	3.94	.89
Business law	4.02	.73
Insurance accounting	3.32	.82
Business mathematics	3.51	.85
Auditing	4.43	.59
Hospitality accounting	2.78	1.30

Source: Field data (2021)

Scale: 1= Very Low, 2= Low,
3= Slightly Low, 4= High,
5= Very High

Mean of means = 3.90

Mean of Standard Deviation = 0.88

For the statements posed to the accounting graduates, a mean of means of 3.90 and a mean of standard deviation of .88 were obtained. This means that the respondents indicated that high emphases were placed to on the development

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of knowledge during their degree programme. The paragraphs below go into greater detail about each of the different items.

It was realized from Table 14 that; very high emphases were placed on the development of knowledge in financial accounting (M=4.64; SD=.48); and accounting and financial reporting (M=4.65; SD=.52) during the degree programme of the respondents. But a slightly low emphasis was placed on the development of knowledge in Microsoft Office Programme (M=3.20; SD=1.21). Also, high emphases were placed on the development of knowledge in financial statement analysis (M=4.26; SD=.71); tax regulations (M=4.32; SD=.68); finance (M=4.16; SD=.85); ethics of accounting profession (M=4.48; SD=.77); and corporatate accounting (M=4.17; SD=.79). There was a slightly low emphasis placed on the development of knowledge on computerized accounting (M=3.28; SD=1.21). This study confirms up a claim of various academics (Inman et al., 1989) that technology is undervalued and that the accounting faculty is isolated from other sections of the business school and from business professionals.

Also, high emphasis was placed on the development of knowledge in managerial accounting (M=4.27; SD=.53); cost accounting (M=4.25; SD=.56); accounting information system (M=3.88; SD=1.14); capital market board regulations (M=3.65; SD=1.23); public sector accounting (M=3.88; SD=.99); and bank accounting (M=3.63; SD=1.17). However, the standard deviations for capital market board regulations and bank accounting were higher than the mean of standard deviations of .88 indicating that not all the respondents were of the view that high emphasis were placed on the development of knowledge in these courses during their degree programmes. Yet, it still holds that the majority of

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the respondents supported this view. It was realized that slightly low emphasis was placed on the development of knowledge in construction accounting (M=3.05; SD=1.39) during the degree programmes of the respondents. The respondents also indicated that, high emphases were placed on the development of knowledge in statistics and quantitative methods (M=3.94; SD=.89); business law (M=4.02; SD=.73); business mathematics (M=3.51; SD=.85); and auditing (M=4.43; SD=.59). But the accounting graduates indicated that slightly low emphases were placed on the development of knowledge in insurance accounting and hospitality accounting. For Hospitality Accounting, a high standard deviation was obtained, showing that there were differences in the responses recorded for the statement. However, the majority of respondents said that Hospitality Accounting received a slightly low attention during their degree programme.

Concerning the development of knowledge during the degree programme of the accounting graduates, it can be concluded that very high emphases were placed on financial accounting and accounting and financial reporting. Also, high emphases were placed on financial statement analysis; tax regulations; finance; ethics of accounting profession; corporate accounting; managerial accounting; cost accounting; and accounting information system. Again, high emphases were placed on the development of knowledge in capital market board regulations; public sector accounting; bank accounting; statistics and quantitative methods; business law; business mathematics; and auditing. However, slightly low emphases were placed in the development of knowledge in Microsoft Office Programme; computerized accounting; construction accounting; insurance accounting; and hospitality accounting.

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Skills and Knowledge Employers Expect

Research question 3: What professional skills and knowledge do employers expect accounting graduates to possess at the time of employment?

This objective was to find out what skills and knowledge businesses look for in accounting graduates. Table 15 presents the skills employers expect from the accounting graduates.

Table 15: Skills Employers Expect

Skills	M	SD
Exhibiting Honesty.	4.17	1.18
Continuous learning.	4.63	.76
Work ethics.	4.10	1.35
Problem solving abilities.	3.37	1.13
Time management	4.67	.61
Comprehension of responsibilities.	4.17	.70
Analytical thinking.	4.47	.51
Decision making	4.63	.49
Teamwork	4.87	.35
Ethical awareness	4.50	.51
Flexibility	4.40	.50
Critical thinking	4.53	.51
Stress management	4.00	.59
Interpersonal communication skill	4.63	.49
Self-motivation	4.47	.78
Oral communication skills	4.80	.41
Mastering accounting software	4.23	.63
Presentation skills	3.67	.96
Report writing	4.50	.51
Written communication skill	4.63	.49
Loyal to the institution	4.57	.68

Source: Field data (2021)
Scale: 1= Unimportant, 2= Slightly Important,
3= Moderately Important, 4= Important,
5= Very Important
Mean of means = 4.38
Mean of Standard Deviation = 0.67

A look at Table 15 shows that the employers regarded the various skills as important and expect accounting graduates to possess them. The assertions had a mean of means of 4.38 and a mean of standard deviation of .67. This is demonstrated in the following instances in the remaining items.

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When it came to the statement "Exhibiting honesty," it was discovered that a significant majority of employers said it was an important skill they expect from accounting graduates. The mean was 4.17, with a standard deviation of 1.18. However, due to the high standard deviation obtained, which was higher than the mean of standard deviation of .67, there were differences in the responses reported for this question. Furthermore, the majority of employers viewed "Continuous learning" as a very important skill that graduates must possess. This item has a mean of 4.63 and a standard deviation of .76, which places it in the "very important" category on the scale under Table 15. A high standard deviation of 1.35 and a mean of 4.10, compared to a mean of standard deviation of .67 and a mean of means of 4.38, clearly suggests that "Work ethics" was an important skill that accounting graduates were expected to have. Even though the respondents agreed, their responses vary since the value of the standard deviation is high. In any case, it could be asserted that majority of the employers support this statement. In connection with "Problem solving abilities", the majority of the employers regarded it as moderately important. The item recorded a mean of 3.37 and a standard deviation of 1.13 which falls under the scale of 3 meaning the respondents indicated that it was a moderately important skill they expected from accounting graduates. In line with "Time management", a mean of 4.67 and a standard deviation of .61 were recorded meaning to a large extent, the employers regarded time management as a very important skill accounting graduates must possess. Converting the mean to the nearest whole number it could be seen that the mean falls at 5 which depicts that time management was a very important skill that employers expected from accounting graduates. The extent to which they agreed was also high due to the

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low standard deviation recorded. Therefore, a significant majority of the respondents support this assertion. This finding is in line with Aryanti and Adhariani (2019) who indicated that employers stressed on the importance of time management, work ethics, and teamwork.

A mean of 4.17 and a standard deviation of .70 were achieved for "Comprehension of Responsibilities," indicating that the respondents agreed that it was an important skill they anticipated from accounting graduates. Concerning whether analytical thinking was an important skill to the employers, a mean of 4.47 and a standard deviation of .51 were realised. Hence an approximation of the mean to the nearest whole number would fall on scale 4 which is "important". Thus, a greater proportion of respondents indicated that analytical thinking was an important skill they expected accounting graduates to possess them. On the issue of decision making, a greater number of the respondents agreed that decision making was a very important skill graduates must possess. The mean for this item was 4.63, with a standard deviation of .49. Due to the very low standard deviation obtained, which is lower than the mean of standard deviation of .67, the degree of agreement is regarded appreciable. From Table 15, it is obvious that the employers agreed that "Teamwork" was a very important skill graduates must possess. This resulted in a mean of 4.87 and a standard deviation of.35, demonstrating that "Teamwork" is a very important skill that employers anticipate from accounting graduates to a large extent. This finding is consistent with research by Tempone et al. (2012), which questioned employers and accounting professional bodies and found that the most important skills for university accounting graduates were teamwork, communication, and self-management. When asked about "Ethical awareness",

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a greater majority of respondents agreed that it was very important skill for graduates to possess. The mean for this item was 4.50, with a standard deviation of .51. An approximation of the mean of the item falls on the scale 5 "Very Important" as stated under Table 15.

When questioned about "Flexibility", the respondents gave a mean of 4.40 and a standard deviation of .50. Hence a greater proportion of respondents indicated that flexibility was an important skill they expected from graduates. On the issue of critical thinking, greater number of the respondents agreed that it was a very important skill they expected from accounting graduates. The mean for this item was 4.53, with a standard deviation of .51. This finding is consistent with Lin, Xiaoyan, and Min's (2005) findings, which looked at the required accounting skills and knowledge from the perspectives of both students and accounting lecturers. The study's findings revealed that professional demeanor, technical knowledge, communication, and critical thinking are the most important skills. According to Table 15, respondents believed that stress management was an important skill for accounting graduates to have. This resulted in a mean of 4.00 and a standard deviation of .59, showing that the respondents agreed to it to a large extent. For the statement "Interpersonal communication skill," a mean of 4.63 and a standard deviation of.49 were obtained from Table 15. This indicates that businesses consider interpersonal communication to be very important skill in accounting graduates. This study supports that of Kavanagh and Drennan (2008), who discovered that employers' expectations of accounting graduates suggest that graduates of accounting have more technical skills than non-technical skills. They classified non-technical skills as teamwork skills, interpersonal skills, creative skills, and oral and

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written communication skills. When the employers were asked about self-motivation, the respondents agreed that it was an important skill. This item had a mean of 4.47 and a standard deviation of .78, indicating that the respondents agreed with the statement.

In addition, according to Table 15, respondents believe that oral communication is a very important skill for accounting graduates. This is supported by the item's mean score of 4.80 and standard deviation of .41. The mean is approximately 5, indicating that "Oral communication skills" was a very important skill that respondents expected from accounting graduates. The majority of employers agreed that knowing "Accounting software" was an important skill. The fact that the mean was 4.23 and the standard deviation was .63 demonstrates this. This finding is in line with Seedwell, Tanaka, Muyako, and Sithole (2015), who claim that graduates entering the workforce should be more prepared in computing, communication, reporting, measuring, and professional skills. In addition, the item "Presentation skills" had a mean of 3.67 and a standard deviation of.96. This indicates that the majority of employers believe it is an important skill for accounting graduates to have. This is because, according to Table 11, the mean falls on scale 4 (important). According to the findings, the majority of employers stated that "Report writing" was a very important alert they anticipated from accounting graduates. With a mean of 4.50 and a standard deviation of.51, the mean could be regarded as 5 on a scale of 1 to 5. (Very important). This finding is consistent with the findings of Seedwell, Tanaka, Muyako, and Sithole (2015), who used survey research to assess the skills companies want and gauge their satisfaction with new accounting graduates. Employers demand computing skills, written communication skills,

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and reporting skills, according to the research. When asked about "Institutional Loyalty", the respondents agreed that it is a very important skill for accounting graduates to possess. For this item, a mean of 4.57 and a standard deviation of.68 were recorded.

It can be concluded that the employers expected accounting graduates to possess skills such as: exhibiting honesty; continuous learning; work ethics; time management; comprehension of responsibilities; analytical thinking; decision making; teamwork; ethical awareness; and flexibility. Also, the employers expected the accounting graduates to possess skills in critical thinking; stress management; interpersonal communication skill; self-motivation; oral communication skills; presentation skills; mastering accounting software; presentation skills; report writing; written communication skill; and loyalty to the institution. But the employers regarded problem solving abilities as a moderately important skill that accounting graduates must possess. Table 16 presents the knowledge employers expect from the accounting graduates.

Table 16: Knowledge Employers Expect

Knowledge	M	SD
Financial accounting	4.53	.51
Accounting and financial reporting	4.23	.90
Microsoft office programme	4.67	.48
Financial statement analysis	4.20	.41
Tax regulations	4.07	.83
Finance	4.37	.49
Ethics of accounting profession	4.30	.60
Corporate accounting	3.67	.80
Computerised accounting	4.30	.60
Managerial accounting	3.80	.96

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Table 16 continued

Cost accounting	3.63	1.30
Accounting information system	4.30	.60
Capital market board regulations	4.00	.87
Public sector accounting	4.30	.60
Bank accounting	4.30	.60
Construction accounting	3.30	1.21
Statistics and quantitative methods	3.80	.96
Business law	4.13	.51
Insurance accounting	3.87	.73
Business mathematics	4.20	.71
Auditing	4.37	.49
Hospitality accounting	4.03	.61

Source: Field data (2021)

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

Mean of means = 4.11

Mean of Standard Deviation = 0.72

Table 16 sought to find out the knowledge employers expect from the accounting graduates. The responses recorded for each of the items on the questionnaire that were presented to the respondents were used to calculate the means and standard deviation. The mean of means was 4.11, with a standard deviation of .72. The paragraphs below go into greater detail about each of the different items.

For the statement "Financial accounting," a mean of 4.53 and a standard deviation of .51 were obtained from Table 16. This means that, the respondents regarded the knowledge acquired from the study of financial accounting as very important that accounting graduates must possess. Again, from Table 16, the employers perceived the knowledge from "Accounting and financial reporting" to be important from accounting graduates. This is demonstrated by the item's

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mean score of 4.23 and standard deviation of .90. The mean is approximately 4 representing "Important". Regarding the knowledge acquired from "Microsoft Office Programme", the majority of the respondents indicated it to be very important that accounting graduates must possess. The fact that the mean was 4.67 and the standard deviation was .48 demonstrates this. In addition, the item "Financial statement analysis" had a mean of 4.20 and a standard deviation of .41.

This indicates that the majority of employers believe that financial statement analysis knowledge is important for accounting graduates to have. This is because the mean, when approximated to the nearest whole integer using the scale under Table 12, falls on scale 4 (important). This finding is consistent with Aryanti and Adhariani (2019), who stated that financial statement analysis and knowledge of the Microsoft Office suite and Financial Accounting are important to employers. Again, the majority of respondents said that information gained from studying "Tax regulations" was important. This resulted in a mean of 4.07 and a standard deviation of .83. In the study of "Finance," the majority of respondents thought it was important that accounting graduates have. This resulted in a mean of 4.37 and a standard deviation of .49. Again, the majority of respondents said the knowledge gained from the study of "Accounting Ethics" was important. A mean of 4.30 was found, with a standard deviation of .60.

When it comes to "Corporate accounting" expertise, the majority of employers believe it is important for accounting graduates to have. The fact that the mean was 3.67 and the standard deviation was .80 demonstrates this. In addition, according to Table 16, respondents believed that knowledge gained

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from the study of "Computerised accounting" was important for accounting graduates. This is demonstrated by the item's mean score of 4.30 and standard deviation of .60. The mean is around 4, indicating that computerized accounting knowledge is important for accounting graduates, according to the respondents.

The item "Managerial accounting" had a mean of 3.80 and a standard deviation of .96. This indicates that the majority of employers believed that knowledge gained through managerial accounting studies was important for accounting graduates. This is because, according to the scale under Table 16, the mean falls on scale 4 (important). According to the findings, the majority of employers felt that knowledge of "Cost accounting" was important. With a mean of 3.63 and a standard deviation of 1.30, it's safe to say that the mean falls on 4 (important). However, the high standard deviation implies that not all respondents considered Cost Accounting as important. Nonetheless, the majority of respondents believed that studying "Cost accounting" was an important knowledge that accounting graduates should have.

When asked about "Accounting information system," the respondents agreed that it was a important knowledge that accounting graduates should possess. For this item, a mean of 4.30 and a standard deviation of .60 were recorded.

Employers expected accounting graduates to be knowledgeable with "Capital market board regulations" (M=4.00, SD=.87), "Public sector accounting" (M=4.30, SD=.60), and "Bank accounting" (M=4.30, SD=.60). Employers, on the other hand, considered "Construction accounting" to be a moderately important knowledge that accounting graduates should have. The item had a 3.30 mean and a 1.21 standard deviation. However, the high standard

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deviation, which is greater than the mean standard deviation of .72, indicates that there were variances. Nonetheless, the majority of employers considered Construction Accounting to be just slightly important when it came to the knowledge they expected from accounting graduates. "Statistics and Quantitative Methods" (M=3.80; SD=.96); "Business Law" (M=4.13; SD=.51); "Insurance Accounting" (M=3.87; SD=.73); "Business Mathematics" (M=4.20; SD=.71); "Auditing" (M=4.37; SD=.49); and "Hospitality Accounting" (M=4.03; SD=.61) were among the knowledge required of accounting graduates.

Employers expected accounting graduates to have knowledge of financial accounting, accounting and financial reporting, Microsoft Office Program, financial statement analysis, tax regulations, finance, accounting ethics, corporate accounting, computerized accounting, managerial accounting, cost accounting, and accounting information system, based on the foregoing. Employers expected accounting graduates to possess knowledge in capital market board regulations, public sector accounting, bank accounting, statistics and quantitative methods, business law, insurance accounting, business mathematics, auditing, and hospitality accounting, among other things. Employers, on the other hand, considered construction accounting to be a moderately important knowledge for accounting graduates to have.

Gaps between Graduate Perceptions and Employer Expectations

Research question 4: What is the difference between perceptions of accounting graduates and employer expectations in terms of the professional skills and knowledge that are important for a career in accounting?

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The goal of this study objective was to discover the gaps between accounting graduates' perceptions and employer expectations in terms of the skills and knowledge required for a career in accounting. In terms of skills, Table 17 shows the gaps/differences between accounting graduates' perceptions and employer expectations.

Table 17: 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)

It is clearly noticeable from Table 17 that, a gap/difference of .14 was realized between employers' expectations (M=4.17) and the perceptions of accounting graduates (M=4.31) regarding exhibiting honesty. Thus, the perceptions of accounting graduates about exhibiting honesty exceeded

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employers' expectations. Also, employers' expectations (M=4.63) on continuous learning compared with the perceptions of accounting graduates (M=4.60) gave a gap/difference of .003. This suggests that there was a deficit between what employers wanted in terms of Continuous Learning and accounting graduates' perceptions. This conclusion supports the opinions of Jackling & de Lange (2009), who believe that the disparity between employer needs and graduate accounting ability demonstrates a lack of skills among accounting graduates and the features needed by employers (Jackling& de Lange, 2009).

In terms of work ethics, the perceptions of accounting graduates were more than employers' expectations. A mean of 4.10 achieved for employers' expectations compared with a mean of 4.47 on the perceptions of accounting graduates gave a gap/ difference of .37. So, it goes that, the perception of accounting graduates on work ethics exceeded employers' expectations. Concerning problem solving abilities, a gap/ difference (1.1) was realized between employers' expectations and the perceptions of accounting graduates (4.47). Regarding time management, employers' expectations (M=4.67) were more than the perceptions of accounting graduates (4.62) indicating a deficit (.05) on the part of the accounting graduates. This study backs 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. There was a gap or difference (.18) between employers' expectations and accounting graduates' perceptions on the subject of comprehension of responsibility. Thus, employers' expectations were more than the perceptions of accounting graduates.

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In line with analytical thinking as a skill, employers' expectations (M=4.47) were more than the perceptions of accounting graduates (M=4.27) realizing a gap/ difference of .2. Again, there was a gap/difference (.28) between employers' expectations (M=4.63) and accounting graduates' perceptions (M=4.35). The expectations of employers (M=4.87) exceeded the perceptions of accounting graduates (M=4.36) on the issue of team work as a skill. Similarly, there was a gap/ difference (.24) between employer expectations (M=4.50) and accounting graduates' perceptions (M=4.26) in terms of ethical awareness as a skill. The expectations of employers (M=4.40) on flexibility exceeded that of the perceptions of accounting graduates (M=4.11), and this gives a gap/ difference of (.29). 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. From the standpoint of an employer, changes to the curriculum that reflect the essential skill set must be easily identifiable (AECC, 1990).

From Table 17 that, a gap/difference of .31 was realized between employers' expectations (M=4.53) and the perceptions of accounting graduates (M=4.22) regarding critical thinking. Thus, the perceptions of the employers about critical thinking exceeded that of accounting graduates. Also, employers' expectations (M=4.00) on stress management compared with the perceptions of accounting graduates (M=4.27) gave a gap/difference of .27. This means that, the perceptions of accounting graduates on stress management were more than the expectations of the employers. In terms of interpersonal communication skill, the perceptions of employers were more than the perceptions of accounting graduates. A mean of 4.63 achieved for employers' expectations

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compared with a mean of 4.58 on the perceptions of accounting graduates gave a gap/ difference of .05. So, it goes that, the perception of employers on interpersonal communication skill exceeded the perceptions of accounting graduates.

Concerning self-motivation, a gap/ difference (.08) was realized between employers' expectations (M=4.47) and the perceptions of accounting graduates (M=4.39). Regarding oral communication skills, employers' expectations (M=4.80) were more than the perceptions of accounting graduates (4.27) indicating a deficit (.53) on the part of the accounting graduates.

On the issue of mastering accounting software as a skill, employers' expectations (M=4.23) were more than the perceptions of accounting graduates (M=3.85) realizing a gap/ difference of .38. Again, there was a gap/ difference (.31) between employers' expectations (M=3.67) and the perceptions of accounting graduates (M=3.98) in terms of presentation of skills. Also, the expectations of employers (M=4.50) was lesser compared with the perceptions of accounting graduates (M=4.51) on the issue of report writing as a skill. Similarly, in terms of written communication skill, there was a gap/ difference (.37) between the expectations of employers (M=4.63) and the perceptions of accounting graduates (M=4.26). The expectations of employers (M=4.57) on loyalty to the institution exceeded that of the perceptions of accounting graduates (M=4.23), and this gives a gap/ difference of (.34).

It can be concluded that, there were gaps/ differences between the expectations of employers and the perceptions of accounting graduates in terms of skills. The skills that employers expected from graduates exceeded the perceptions of accounting graduates in terms of continuous learning; time

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management; comprehension of responsibilities; analytical thinking; decision making; teamwork; ethical awareness; and flexibility. Again, the employers expected more skills than the perceptions that accounting graduates had in terms of critical thinking; interpersonal communication skill; self-motivation; oral communication skill; self-motivation; mastering accounting software; written communication skill; and loyalty to the institution. However, the perceptions of accounting graduates were more compared with the expectations of employers in terms of skills such as: exhibiting honesty; work ethics; problem solving abilities; stress management; presentation skills; and report writing.

Table 18 presents the gaps/ differences between the perceptions of accounting graduates and employer expectations in terms of knowledge.

Table 18: 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

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Table 18 continued

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)

It can be observed from Table 18 that, a gap/difference of .11 was realized between employers' expectations (M=4.53) and the perceptions of accounting graduates (M=4.64) regarding knowledge in financial accounting. Thus, the perceptions of accounting graduates about financial accounting exceeded employers' expectations. Also, employers' expectations (M=4.23) on knowledge in accounting and financial reporting compared with the perceptions of accounting graduates (M=4.64) gave a gap/difference of .041. This means that, the perceptions of accounting graduates were more than what employers expected in terms of knowledge in accounting and financial reporting. In terms of knowledge in Microsoft Office Programme, the expectations of employers were more than the perceptions of accounting graduates. This study backs up the claims of various academics (IEG 9, 1996; Mohamed & Lashine 2003) that an accountant in the IT area must be able to demonstrate mastery of a spreadsheet, word processing, accounting, and database software. A mean of 4.67 achieved for employers' expectations compared with a mean of 4.04 on the perceptions of accounting graduates gave a gap/ difference of .63. So, it goes that, the expectation of employers exceeded the perception of accounting graduates. Concerning financial statement analysis, a gap/ difference (3.6) was realized between employers' expectations (M=4.20) and the perceptions of accounting graduates (4.56). Regarding tax regulations, the perceptions of accounting graduates (M=4.42) were more than the expectations of employers

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(M=4.07) indicating a deficit (.35). On the issue of finance, there was a gap/ difference (.03) between employers' expectations and the perceptions of accounting graduates. Thus, the perceptions of accounting graduates were more than the expectations of employers. Similarly, the perceptions of the accounting graduates (M=4.75) on knowledge from ethics of accounting profession were more than the expectations of employers (M=4.30).

In relation to corporate accounting, the perception of accounting graduates (M=4.32) were more than the expectations from employers (M=3.67) realizing a gap/ difference of .65. Again, there was a gap/ difference (.41) between employers' expectations (M=4.30) and the perceptions of accounting graduates (M=3.89) in terms of knowledge on computerized accounting. This conclusion backs up Chandra, Cheh, and Il-Woon (2006)'s assertion that there is a gap between the information technology (IT) skills provided by universities and the IT skills required by employers. The extent of IT content in accounting was not at the employer-expected level. The perceptions of accounting graduates (M=4.54) exceeded the expectations of employers (M=3.80) on managerial accounting. Similarly, there was a gap/ difference (.53) between employers' expectations (M=3.63) and accounting graduates' perceptions (M=4.16) in cost accounting. The expectations of employers (M=4.30) on accounting information system exceeded that of the perceptions of accounting graduates (M=4.03), and this gives a gap/ difference of (.27).

A gap/difference of .21 was realized between employers' expectations (M=4.00) and the perceptions of accounting graduates (M=3.79) regarding capital market board regulations. Thus, the perceptions of the employers about capital market board regulations exceeded that of accounting graduates. Also,

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employers' expectations (M=4.30) on knowledge from public sector accounting compared with the perceptions of accounting graduates (M=4.04) gave a gap/difference of .26. This means that, the expectations of employers were more than the perceptions of accounting graduates.

In terms of banking accounting, the expectations of employers were more than the perceptions of accounting graduates. A mean of 4.30 achieved for employers' expectations compared with a mean of 3.97 on the perceptions of accounting graduates gave a gap/ difference of .33. So, it goes that, the expectation of employers on knowledge in bank accounting exceeded the perceptions of accounting graduates. Concerning construction accounting, a gap/ difference (.33) was realized between employers' expectations (M=3.30) and the perceptions of accounting graduates (M=3.63). Regarding statistics and quantitative methods, the perceptions of accounting graduates (M=3.80) were more than the expectations from employers (4.08) indicating a deficit (.28). On the issue of knowledge in business law, employers' expectations (M=4.13) were less compared with the perceptions of accounting graduates (M=4.16) realizing a gap/ difference of .03.

Again, there was a gap/ difference (.4) between employers' expectations (M=3.87) and the perceptions of accounting graduates (M=3.47) in terms of knowledge in insurance accounting. Also, the expectations of employers (M=4.20) was more compared with the perceptions of accounting graduates (M=3.88) on the issue of business mathematics. Similarly, in terms of auditing, there was a gap/ difference (.1) between the expectations of employers (M=4.37) and the perceptions of accounting graduates (M=4.47). The expectations of employers (M=4.03) on knowledge in hospitality accounting

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exceeded that of the perceptions of accounting graduates (M=3.32), and this gives a gap/ difference of (.71).

From the above discussions, it can be concluded that, there were gaps/ differences between the expectations of employers and the perceptions of accounting graduates in terms of knowledge. The knowledge that employers expected from graduates exceeded the perceptions of accounting graduates in terms of Microsoft Office Programme; corporate accounting; managerial accounting; accounting information system; capital market board regulations; public sector accounting; bank accounting; insurance accounting; business mathematics; and hospitality accounting.

These notwithstanding, the perceptions of accounting graduates were more compared with the expectations of employers in terms of knowledge in areas such as: financial accounting; accounting and financial reporting; financial statement analysis; tax regulations; finance; ethics of accounting profession; computerized accounting; cost accounting; construction accounting; statistics and quantitative methods; business law; and auditing.

Responsiveness of the current Accounting Curriculum to the Changing Job Market Demand

Research question 5: To what extent is the current accounting curriculum responding to the changing job market demand in Ghana?

This research objective sought to find out the extent to which the current accounting curriculum is responsive to the changing job market demand in Ghana. Table 19 presents the views of the accounting graduates.

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Table 19: Views of Accounting Graduates on the Responsiveness of the current Accounting Curriculum to the Changing Job Market Demand

Skills	M	SD
The courses offered in the program met the requirements of the International Federation of Accountants (IFAC).	4.22	.58
The Accounting program promoted the development of communication skills through presentations.	4.15	.74
The Accounting program promoted the development of communication skills through improved writing skills	3.44	.71
The courses in the Accounting program used up-to-date technologies in the field.	3.41	1.31
I was sufficiently exposed to accounting software currently in use in Ghana (e.g. Microsoft office, etc.).	2.45	1.11
I was sufficiently exposed to current accounting standards (i.e. International Education Standards (IES) of the International Federation of Accountants (IFAC) and the standards of the Institute of Chartered Accountants-Ghana (ICAG).	3.20	1.27
The work experience component of the Accounting program provided me with sufficient exposure to the world of work.	3.33	1.00
Ethical issues in accounting were clearly taught as a course in Accounting program.	3.26	1.10
Ethical issues were identified and highlighted in the other courses of the program.	3.63	1.02
The program encouraged the development of a culture of continuous and lifelong learning.	3.61	.79
The general education components of the program were relevant to the academic growth of students	4.01	.57
The lecturers in the Accounting program have adequate knowledge of the subject - matter they teach.	4.31	.59
The amount of instruction given by lecturers in my courses was adequate to enable me progress through the curriculum.	4.03	.64
The lecturers in the Accounting program had adequate on-the-field professional experience.	3.64	.77
The lecturers in in the Accounting program promoted the development of higher order thinking skills in their teaching.	3.82	.62
The lecturers in the Accounting program facilitated cooperative learning in the classroom.	3.43	1.11

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Table 19 continued

The lecturers in the Accounting program used a variety of teaching methods to facilitate student learning.	3.26	1.05
The lecturers in the Accounting program were abreast with current trends in the field.	3.48	.96
Teaching of the various courses was in line with the objectives of these courses.	3.55	.87
The lecturers in the Accounting program were willing to offer extra help to facilitate my learning.	3.68	1.00
The lecturers in the Accounting encouraged the free expressions of opinions in class.	3.64	1.14
The lecturers in the Accounting program employed information technology in their teaching.	3.68	.88
The lecturers in the Accounting program employed information technology in their communication with students.	3.65	.86
Lecturers' teaching was continually evaluated by students	3.37	.99
The results of student evaluation of lecturers were used to improve student learning	3.44	1.08
The grading / assessment standards were clearly communicated to me at the beginning of the course.	3.86	.74
Where possible assignments were graded according to well defined rubrics.	3.81	.66
The Accounting lecturers always discussed assessment procedures with students.	3.54	.59
The Accounting lecturers used a wide variety of classroom assessment techniques to improve student learning.	3.32	1.07
I was given immediate feedback following assignments.	3.32	.86
Assessments were used by the program lecturers to help me learn better.	3.76	.70
The assignments reflected the material covered during instruction.	3.77	.99
Progress in my courses was continuously monitored	3.48	.84
My assignments were fairly graded.	3.49	.79
I was satisfied with the Accounting program assessment / grading methods	3.30	1.05
The Accounting program met my potential employers' need.	3.89	.65

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Table 19 continued

The Accounting program adequately prepared me for the current world of work.	4.16	.73
I learned as much as I expected in the Accounting program.	4.05	.46
The program has prepared me to respond to the needs of local industry/business.	4.14	.59
The internship experiences provided me with expertise in specialized skills.	3.70	.81
The program provided the basis for continuing training after graduation	4.08	.52
The program adequately prepared me with skills for communicating with others in my field.	4.17	.55
The program adequately prepared me to work in cooperation with others in my line of work.	3.94	.32
The program adequately prepared me with skills for communicating with others in my field.	4.07	.59
The program adequately prepared me to work in cooperation with others in my line of work.	4.00	.46

Source: Field data (2021)

Scale: 1= Strongly Disagree, 2= Disagree,
3= Neutral, 4= Agree,
5= Strongly Agree

Mean of means = 3.68

Mean of Standard Deviation = 0.82

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 19 demonstrates how the current accounting curriculum has adapted to changing job market demands. This is due to the fact that the statements had a mean of 3.68 and a mean of standard deviation of .82. The rest of the items demonstrate this in the following instances. The findings show that the majority of accounting graduates agreed that the program's course met the International Federation of Accountants' requirements (IFAC). With a mean of 4.22 and a standard deviation of .58, it's

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safe to say that the mean falls into the scale 4 (agree). When asked whether the accounting program encouraged the development of communication skills through presentations, the respondents agreed once more. The accounting program encouraged the development of communication skills through presentations, as evidenced by a mean of 4.15 and a standard deviation of .74 for this item. In addition, the respondents in Table 19 were neutral on whether the accounting curriculum aided in the development of communication skills through enhanced writing skills. This is demonstrated by the item's mean score of 3.44 and standard deviation of.71. According to the scale in Table 19, the mean is around 3 (neutral). The majority of respondents were neutral when it came to the statement, "The courses in the accounting program utilised up-to-date technologies in the field." The fact that the mean was 3.41 and the standard deviation was 1.31 demonstrates this. When accounting graduates were asked if they had enough exposure to accounting software currently in use in Ghana (e.g., Microsoft Office), they disagreed. This item had a mean of 2.45 and a standard deviation of 1.11 in this study. In addition, according to Table 19, accounting graduates were undecided about whether they had received enough exposure to current accounting standards (i.e., the International Federation of Accountants' (IFAC) International Education Standards (IES) and the standards of the Institute of Charted Accountants-Ghana) (ICAG). This is demonstrated by the item's mean score of 3.20 and standard deviation of 1.27. Looking at the scale under Table 19, the mean falls on scale 3 (neutral).

The majority of accounting graduates were neutral about whether the experience component of the accounting curriculum gave them enough work experience. With a mean of 3.33 and a standard deviation of 1.00, the mean may

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be classified as 3 on a scale of 1 to 10. (neutral). When asked whether ethical issues in accounting were explicitly taught as a course in an accounting school, the respondents were once again neutral. This item had a mean of 3.26 and a standard deviation of 1.10 in this study. In addition, according to Table 19, respondents agreed that ethical issues were discovered and highlighted in the program's other courses. This is demonstrated by the item's mean score of 3.63 and standard deviation of 1.02. According to the scale in Table 19, the mean is around 4 (agree). The majority of respondents agreed with the assertion that the program supported the development of a culture of continuous and lifelong learning. The fact that the mean was 3.61 and the standard deviation was.79 demonstrates this. For this item, a mean of 4.01 and a standard deviation of .57 were recorded. In addition, accounting graduates agreed that the lecturers in the accounting program have enough knowledge of the subject matter they teach, as shown in Table 19. This is demonstrated by the item's mean score of 4.31 and standard deviation of .59. Looking at the scale under Table 19, the mean falls on scale 4 (agree).

Most accounting graduates agreed that the amount of instruction provided by lecturers in their courses was adequate to enable them to continue through the curriculum, according to the findings. With a mean of 4.03 and a standard deviation of .64, it is safe to say that the mean falls on 4 (agree). The statement: "The lecturers in the accounting program had adequate on-the-field professional experience" received a mean of 3.64 and a standard deviation of .77 from Table 19. This indicates that the accounting graduates were in agreement with the statement. When asked if the lecturers in the accounting program fostered the development of higher order thinking skills in their

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teaching, the respondents agreed with the statement once more. This item had a mean of 3.82 and a standard deviation of .62, indicating that the respondents agreed with the statement. In addition, the respondents in Table 15 were neutral about whether the lecturers in the accounting program encouraged cooperative learning in the classroom. This is demonstrated by the item's mean score of 3.43 and standard deviation of 1.11. The mean is approximately 3, indicating that the respondents were neutral about the statement. The majority of respondents were neutral when it came to the statement: "The lecturers in the accounting program used a range of teaching strategies to assist student learning." The fact that the mean was 3.26 and the standard deviation was 1.05 demonstrates this. The high standard deviation obtained, which is more than the mean of standard deviation of .82, suggests that there were differences and that not all respondents were neutral about the statement. However, the majority of accounting graduates were still neutral about the statement. The item "The lecturers in the accounting program were up to date on current developments in the field" had a mean of 3.48 and a standard deviation of .96. This indicates that the majority of accounting graduates had doubts about the statement. This is because, according to the scale in Table 19, the mean falls on scale 3 (neutral).

According to the findings, the majority of accounting graduates agreed that the teaching of the various courses was in line with the course objectives. With a mean of 3.55 and a standard deviation of .87, the mean may be classified as 4 on a scale of 1 to 4. (agree). When asked if the lecturers in the accounting program would be prepared to provide extra assistance to aid their learning, the respondents agreed to the statement once more. For this item, a mean of 3.68 and a standard deviation of 1.00 were recorded. It was discovered that a

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considerable majority of the respondents agreed with the statement "The lecturers in the accounting program promoted the free expression of viewpoints in class." The mean was 3.64 with a standard deviation of 1.14. However, due to the high standard deviation obtained, which was higher than the mean of standard deviation of .82, there were differences in the responses reported for this question. In addition, the majority of respondents agreed that lecturers in the accounting program used technology in their classes. This item has a mean of 3.68 and a standard deviation of .88, which falls into the "agree" category on the scale in Table 19. A standard deviation of .86 and a mean of 3.65, as compared to a mean of .82 and mean of means of 3.68, clearly indicate that lecturers in the accounting department used information technology in their communication with students. Despite the fact that the respondents agreed, their responses differ because the standard deviation is high. In any case, the majority of responders appear to agree with this statement. The majority of accounting graduates were neutral about the statement "Lecturers' instruction was regularly assessed by students." The item had a mean of 3.37 and a standard deviation of .99, which is on the 3 points scale (neutral).

According to the statement, "The results of student evaluation of lecturers were used to promote student learning," the accounting graduates had a mean of 3.44 and a standard deviation of 1.08, indicating that they were uncertain about the statement to a large extent. When the mean is converted to the nearest whole number, it can be seen that it falls at 3 (neutral) on the scale in Table 19. However, due to the high standard deviation obtained, which was higher than the mean of standard deviation of .82, there were differences in the responses reported for this question. A mean of 3.86 and a standard deviation

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of .74 were achieved for the statement "The grading/ assessment standards were clearly explained to me at the beginning of the course," indicating that the respondents agreed with the statement. A mean of 3.81 and a standard deviation of .66 were found for the statement "Where possible, assignments were evaluated according to properly specified rubrics." As a result, rounding the mean to the nearest whole number falls on scale 4, which is "agree." As a result, a higher percentage of respondents agreed with the statement. A higher percentage of respondents agreed with the statement that accounting instructors always shared evaluation processes with students. This item had a 3.54 mean and .59 standard deviation. Due to the very low standard deviation obtained, which is lower than the mean of standard deviation of .82, the degree of agreement is regarded appreciable. Table 19 shows that the respondents were neutral on whether accounting lecturers employed a variety of classroom assessment strategies to help students learn better. This resulted in a mean of 3.32 and a standard deviation of 1.07. When asked if they received immediate feedback after completing projects, the majority of the respondents were neutral by the assertion. The mean for this item was 3.32, with a standard deviation of .86. As shown in Table 19, an approximation of the item's mean falls on the scale 3 "neutral."

When asked if assessments were employed by program instructors to help them study better, the respondents gave a mean of 3.76 and a standard deviation of 0.70. As a result, a higher percentage of respondents agreed with the statement. A greater majority of respondents agreed with the statement that the assignments matched the information covered during instruction. This item had a 3.77 mean and .99 standard deviation. Table 19 shows that respondents

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were unsure whether their course progress was being tracked continually (M=3.48; SD=.84) or whether their assignments were being fairly assessed (M=3.49; SD=.79). In addition, respondents were uncertain on whether or not the accounting program assessment/grading systems were satisfactory (M=3.30; SD=1.05). The high standard deviation, on the other hand, suggests that there were differences in the responses reported for this item. The statement "The accounting program met my potential employer's need" received a mean of 3.89 and a standard deviation of .65 from Table 19. This indicates that the responders were in agreement with the message.

The accounting program sufficiently prepared respondents for the current workplace (M=4.16; SD=.73); and they learnt as much as they expected in the accounting program (M=4.05; SD=.46). The respondents also felt that the program prepared them to respond to the demands of local industry/business (M=4.14; SD=.59) and that the internship experiences gave them knowledge in specific skills (M=3.70; SD=.81). The majority of respondents felt that the program prepared them properly for continuing their education after graduation (M=4.08; SD=.52); and that the program adequately prepared them for communicating with others in their field (M=4.17; SD=.55). In addition, the majority of respondents thought that the program effectively prepared them to collaborate with others in their profession (M=3.94; SD=.32); and that the program adequately prepared them with communication skills (M=4.07; SD=.59). Again, the majority of respondents (M=4.00; SD=.46) believed that the curriculum effectively prepared them to collaborate with others in their field.

Table 20 shows the lecturers' perspectives on the current accounting curriculum's response to changing job market demand.

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Table 20: Views of Lecturers on the Responsiveness of the current Accounting Curriculum to the Changing Job Market Demand

Skills	M	SD
The courses offered in the Accounting program meet the requirements of the International Federation of Accountants (IFAC).	4.50	.71
The courses offered in the program meet the requirements of the Institute of Chartered Accountants-Ghana.	4.52	.61
The objectives of the Accounting program are aligned with the mission of the University.	4.00	.70
A set of written objectives for each course in the program are provided to me.	4.22	.42
The objectives of each course in the program are clearly stated.	4.54	.50
The Accounting program promotes the development of communication skills (in students) through presentations	3.80	.86
Students are sufficiently exposed to accounting software currently in use in Ghana (e.g. Microsoft office, etc.).	1.98	.77
Students are exposed to work experiences which provide them with sufficient exposure to the world of work.	3.26	.90
Ethical issues in accounting are clearly taught as a course in the Accounting program.	2.48	.86
Ethical issues are identified and highlighted in the other courses of the program.	3.78	.84
The program encourages development of a culture of continuous and lifelong learning.	3.70	.58
The general education components of the program are relevant to the academic growth of students	4.42	.57
There is internet access to library resources and materials from other parts of campus.	3.38	1.12
There is online access to journals and books at the library.	4.10	.46
Teaching materials are available in sufficient quantities for instruction in the various course (e.g. textbooks, supplies, photocopy materials, etc.).	3.68	.82
The teaching and learning facilities have technologies comparable to what students are likely to find in the workplace.	2.40	.78
The library reading area is adequate.	3.64	1.05
The library operating hours are appropriate	3.90	.84
The library resources could be accessed on-line.	3.80	.90

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Table 20 continued

There are relevant course books at the library.	3.50	.71
There are relevant books at the reference section of the library.	3.28	.76
The library had up-to-date journals in the course area.	3.40	.93
The computers in the library are adequate for student research.	2.90	.97
The computers are readily available for student use.	3.18	.90
The Accounting program office staff are pleasant to students.	3.76	.56
The Accounting program administrative staff demonstrate concern for the academic well-being of students.	3.88	.33
The education I give to my graduates at the university has been adequate.	3.90	.79

Source: Field data (2021)

Scale: 1= Strongly Disagree, 2= Disagree,
3= Neutral, 4= Agree,
5= Strongly Agree

Mean of means = 3.64

Mean of Standard Deviation = 0.77

The majority of the lecturers agreed to most of the claims made to them concerning the responsiveness of the current accounting curriculum to changing job market demand, as evidenced by a mean of 3.64 and a mean of standard deviation of .77. Individual items are described in greater detail below.

Table 20 shows that respondents strongly agreed that the accounting courses given in the program fulfill the requirements of the International Federation of Accountants (IFAC) (M=4.50; SD=.71) and the Institute of Chartered Accountants-Ghana (M=4.52; SD=.61). The respondents also agreed that the accounting program's aims are connected with the university's mission (M=4.00; SD=.70), and that a set of written objectives for each course in the program is supplied (M=4.22; SD=.42). The majority of respondents (M=4.54; SD=.50) strongly agreed that each course's objectives are clearly communicated. The majority of respondents agreed with the assertion that the

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accounting program encourages the development of communication skills (in students) through presentations (M=3.80; SD=.86). However, a larger proportion of respondents (M=1.98; SD=.77) disagreed that students were adequately introduced to accounting software currently in use in Ghana (e.g. Microsoft office, etc.).

Students are appropriately exposed to current accounting standards (i.e. the International Federation of Accountants' (IFAC) International Education Standards (IES) and the standards of the Institute of Chartered Accountants-Ghana), according to respondents (ICAG). The result was a mean of 3.96 and a standard deviation of 1.34. However, the lecturers were neutral on whether students are given enough work experience (M=3.26; SD=.90) or whether ethical concerns in accounting are clearly taught as a course in the accounting curriculum (M=2.48; SD=.86). Respondents also agreed that ethical issues are identified and highlighted in the program's other courses (M=3.78; SD=.84), and that the curriculum supports the establishment of a culture of lifelong learning (M=3.70; SD=.58). Similarly, the majority of respondents believed that the program's general education components are important for students' academic development (M=4.42; SD=.57), and that there is online access to library resources and materials from other parts of campus (M=3.38; SD=1.12).

Many respondents agreed that the library has online access to journals and books (M=4.10; SD=.46); and that teaching resources (e.g. textbooks, supplies, copying materials, etc.) are available in appropriate quantities for instruction in various courses (M=3.68; SD=.82). However, when asked whether teaching and learning facilities contain technologies comparable to those found in the workplace, the lecturers were neutral (M=2.40; SD=.78). The

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library reading area was also determined to be suitable (M=3.64; SD=1.05), as were the library working hours (M=3.90; SD=.84). The majority of lecturers agreed that the library materials could be accessible online (M=3.80; SD=.90) and that the library included appropriate course books (M=3.50; SD=.71). The lecturers were unconcerned about whether the library had relevant books in the reference section (M=3.28; SD=.76) and if the library had current journals in the course area (M=3.40; SD=.93). The respondents were likewise neutral about whether the library's computers are appropriate for student study (M=2.90; SD=.97) and if they are readily available for student usage (M=3.18; SD=.90). The accounting program office staff are pleasant to students (M=3.76; SD=.56); the accounting program administrative staff show concern for students' academic well-being (M=3.88; SD=.33); and the education lecturers provide to their graduates at the university is adequate (M=3.90; SD=.79), according to the respondents.

Employers' opinions on whether the university provided enough preparation for its accounting personnel to operate in their organization are included in Table 21.

Table 21: Views of Employers as to whether the university has given their Accounting Employees Adequate Preparation for Working in their Company

Response	No.	%
Agree	25	83.3
Disagree	5	16.7

Source: Field data (2021)

It is noticeable from Table 21 that, the majority of the employers agreed that the university has given their accounting employees adequate preparation for working in their companies. Here, 25(83.3%) of the employers agreed

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whereas 5(16.7%) disagreed. This finding contradicts the view of Cranmer (2006) who examined the university involvement in developing skills and has doubts as to the ability of tertiary institutions to successfully develop the required skills to the appropriate level. Table 22 presents the views of workers as to whether the current accounting curriculum responds very positively to the changing job market demand in Ghana.

Table 22: Views of Employers as to whether the current Accounting Curriculum responds very positively to the changing Job Market demand in Ghana

Response	No.	%
Neutral	16	53.3
Agree	13	43.3
Strongly Agree	1	3.3

Source: Field data (2021)

When the employers were asked as to whether the current accounting curriculum responds very positively to the changing job market demand in Ghana, 16(53.3%) were neutral, 13(43.3%) agreed, and 1(3.3%) strongly agreed. Thus, the majority of the employers were uncertain as to whether the current accounting curriculum responds very positively to the changing job market demand in Ghana. This finding affirms the views of Albrecht and Sack (2000) who indicated that the current accounting curriculum is narrow, out of date, irrelevant, not market driven and too little attention to globalization, technology and ethics.

With the current accounting curriculum, it can be concluded that it was somewhat responsive to changing job market needs. The Accounting program's courses fulfill the standards of the International Federation of Accountants (IFAC); and the Accounting program's courses meet the requirements of the Institute of Chartered Accountants-Ghana; and the accounting program effectively educated students for today's work environment. Students are

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sufficiently exposed to current accounting standards (i.e. International Education Standards (IES) of the International Federation of Accountants (IFAC) and standards of the Institute of Chartered Accountants-Ghana) through the Accounting program's work experience component; the Accounting program promotes the development of communication skills (in students) through presentations; and students are sufficiently exposed to current accounting standards (i.e. International Education Standards (IES) of the International Federation of Accountants (IFAC) and standards of the Institute of Chartered Accountants (ICAG). Again, the program supports the establishment of a culture of lifelong learning, and the general education components are important to students' academic development. The lecturers, on the other hand, argued that students are properly exposed to accounting software now in use in Ghana (e.g., Microsoft Office), and that teaching and learning facilities lack technologies equivalent to those found in the business. The instructors, on the other hand, were neutral about whether students are exposed to enough job experiences to provide them with an adequate understanding of the working world, or whether ethical issues in accounting are explicitly taught as a subject in the Accounting program. Employers also are of the view that the institutions had provided enough preparation for their accounting personnel to operate in their firms. They were, however, uncertain whether the current accounting curriculum responds well to Ghana's increasing labour market demands.

The following hypotheses were formulated regarding gender and perceptions of accounting graduates about the skills and knowledge they consider important for a career in accounting, years of teaching experience and

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the responsiveness of the accounting curriculum to the changing job market demand, years after graduation and the extent to which graduates possess skills and knowledge required by employers as well as years employers served in positions and the responsiveness of the accounting curriculum to the changing job market demand.

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

H_0: There is no statistically significant difference in males and females' graduates' perception of skills and knowledge considered important to their careers.

H_1: There is a statistically significant difference in males and females' graduates' perception of skills and knowledge considered important to their careers.

The goal of this research hypothesis was to see if there was a significant difference in the skills and knowledge that male and female accounting graduates consider important for their professions. In this study, the independent sample T-test was used. Table 23 summarizes the findings of the investigation.

Table 23: 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 23 illustrates the results of an independent sample t-test on male and female accounting graduates' perceptions of important professional skills.

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The male accounting graduates had a mean score of (M=92.3; SD=10.33) while the female accounting graduates had a mean score of (M=85.1; SD=15.82) according to Table 23. This suggests that, when compared to their female counterparts, men accounting graduates saw certain skills as more important to their professions. Female accounting graduates' standard deviation (SD=15.82) indicates that their perception of the various skills as important to their professions differed more than male accounting graduates' (SD=10.33). When the mean scores of the two groups were compared using an independent samples t-test with a 5% significance level and two-tailed results, it was discovered that there is a statistically significant difference between male and female accounting graduates when it comes to the skills, they consider important to their careers. ($t(448.9)=7.757$, $p = 0.000$). As a result, the null hypothesis that gender has no substantial impact on accounting graduates' perceptions of the skills they consider important to their professions is rejected. This study contradicts Wichert's (2011) assertion that women have an "advantage" during moments of turbulence or poor governance.

Table 24 shows the results of an independent sample T-test on gender and accounting graduates' perceptions of what knowledge is important to their careers. The table illustrates the results of an independent sample t-test on the knowledge that male and female accounting graduates consider important to their careers.

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Table 24: 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)

From Table 24, it was realized that the male accounting graduates had a mean score of (*M=91.1; SD=8.94*) while the female accounting graduates had a mean score of *(M=91.4; SD=9.17*). This means that, both the male and female accounting graduates perceived the knowledge from the various content courses they learnt in the university as important to their careers. Female accounting graduates, on the other hand, had a higher standard deviation (SD=9.17) than male accounting graduates (SD=8.94), indicating that their perceptions of the value of the knowledge they gained at university to their jobs varied more. When the mean scores of the two groups were compared using a two-tailed independent samples t-test at a 5% significance level, the results revealed that there was no statistically significant difference between male and female accounting graduates when it came to the knowledge they consider important to their careers. (t(587.6)=-.478, p=0.633).As a result, the null hypothesis that gender has no significant influence on accounting graduates' perceptions of the knowledge they consider important to their professions is not rejected. This research backs up the notion that top female executives have the experience, skills, and knowledge that boards require, including as industry understanding,

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operational experience, and functional expertise (Gallup, 2014). The data, however, refutes the notion that females and males have similar patterns of potential, skills, and achievement (Franklin, 2013).

Influence of Years of Teaching Experience on the Responsiveness of the Accounting Curriculum to the changing job market demand in Ghana

H_0: There is no statistically significant difference in years of teaching experience of accounting lecturers' perception of the responsiveness of the accounting curriculum to the changing job market demand in Ghana.

H_1: There is a statistically significant difference in years of teaching experience of accounting lecturers' perception of the responsiveness of the accounting curriculum to the changing job market demand in Ghana.

This hypothesis of the study was to see if there was a statistically significant difference between years of teaching experience and the accounting curriculum's responsiveness to changing job market demand in Ghana. In the analysis, the ANOVA was applied. The results are shown in Table 25.

Table 25: Descriptive Statistics of Years of Teaching Experience and the Responsiveness of the Accounting Curriculum to the changing job market demand in Ghana

Years of Teaching Experience	N	Mean	SD	F-value	df	Sig.
1-10 years	22	1.09	11.43	1.888	3	.145
11-15 years	8	1.07	9.77		46	
16-20 years	14	1.06	4.90			
Above 20 years	6	1.05	10.41			
Total	50	1.02	9.89			

Source: Field Data, (2020)

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Table 25 gives information about the years of teaching experience of lecturers and its influence on the responsiveness of the accounting curriculum to the changing job market demand in Ghana. It was found that the respondents who had taught between 1-10 years had a mean score of (M=1.09; SD=11.43; n=22), respondents who had taught between 11-15 years had a mean score of (M=1.07; SD=9.77; n=8), respondents who had taught between 16-20 years had a mean score of (M=1.06; SD=4.90; n=14), and respondents who were above 20 years had a mean score of (M= 1.05; SD=10.41; n=6). From the statistics, the respondents who had taught between 1-10 years had the highest mean score regarding the responsiveness of the accounting curriculum to the changing job market demand in Ghana and this was followed by respondents between 11-15 years, 16-20 years and finally lecturers who had taught for more than 20 years.

The Levene's test was performed in the preliminary analysis to see whether the variance in the scores is the same for each of the lecturers' years of teaching experience. The significance value (Sig) for the Levene' test is 0.000, which is less than the alpha or critical value of 0.05. This means that the homogeneity assumption was violated in this sample [F(3, 46)= 1.888, p=.0.145 at the .05 alpha level].

Table 25 illustrates if the one-way ANOVA's overall F ratio is significant. The F ratio (1.888) is not significant (p =.145) at the.05 alpha level, according to the study. This means that there is no statistically significant difference between the mean scores on lecturers' years of teaching experience when it comes to the accounting curriculum's responsiveness to changing job market demand in Ghana. As a result, the study found no statistically significant difference between lecturers' years of teaching experience and the

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responsiveness of the accounting curriculum to changing job market demand in Ghana at the p.05 level. [F (3, 46) = 1.888, p=0.0145] As a result, the null hypothesis that there is no statistically significant difference in years of teaching experience of accounting lecturers' perception of the responsiveness of the accounting curriculum to the changing job market demand in Ghana fails to be rejected.

Mautz (1974) attacked accounting instructors, claiming that accounting education has largely ignored the needs of both the profession and career-oriented students. Many accounting educators have made very little effort to learn what accountants actually do in practice, what skill demands exist in practice, and what students who plan to enter the practice of accounting most need to know (Mautz, 1974).

Influence of Years after Graduation on the extent to which Graduates possessed these skills and knowledge required by employers

H_0: There is no statistically significant difference in years after graduation and the extent to which the graduates possess the skills and knowledge employers require.

H_1: There is a statistically significant difference in years after graduation and the extent to which the graduates possess the skills and knowledge employers require.

This hypothesis seeks to find out if there was a statistically significant difference between the years after graduation and the extent to which graduates acquired the skills and knowledge that employers needed. In the analysis, the ANOVA was applied. The results are shown in Table 26.

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Table 26: Descriptive Statistics of Years of after completion and the extent to which Graduates possessed these Skills and Knowledge required by Employers

Years of after Completion	N	Mean	SD	F-value	df	Sig.
Below 1 year	16	62.94	2.86	42.554	1	.000
1-5 years	1284	87.73	15.19		1298	
Total	**1300**	**87.43**	**15.35**			

Source: Field Data, (2020)

Table 26 gives information about the years of after completion and its influence on the extent to which graduates possessed these skills and competencies required by employers. It was found that the respondents who had completed school for less than a year had a mean score of (M=62.94; SD=2.86; n=16) and respondents who had completed school between 1-5 years had a mean score of (M=87.73; SD=15.19; n=1284). From the statistics, the respondents who had graduated from the university between 1-5 years had the highest mean score regarding the extent to which they possessed these skills and competencies required by employers, and this was followed by respondents who graduated from the university in less than a year.

The Levene's test was used in the preliminary analysis to determine whether the variance in the scores is the same for each of the graduates on years after graduation from the university. The Significance value (Sig) for the Levene' test is 0.000, which is less than the alpha or critical value of 0.05. This means that the homogeneity assumption was violated in this sample [F(1, 1298)= 42.554, p=.0.000 at the.05 alpha level].

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Table 26 demonstrates if the one-way ANOVA's overall F ratio is significant. The F ratio (1.888) is significant (p =.000) at the.05 alpha level, according to the study. This implies that there is a statistically significant difference among the mean scores on the years of after completion from the university regarding the extent to which graduates possessed these skills and competencies required by employers. As a result, the study found a statistically significant difference in the years after graduation from university in terms of the extent to which graduates possessed these skills and competences required by employers [F (1, 1298) = 42.554, p = 0.000]. Therefore, the null hypothesis which stated that there is no statistically significant difference in years after graduation and the extent to which the graduates possess the skills and knowledge employers require is rejected.

This finding is consistent with Crebert et al.'s (2004) study of graduate perceptions of learning generic skills at universities, during work placements, and in the employment. Graduates preferred the experience of learning in the workplace during placement and afterwards in employment, even though they recognized the contribution universities had made to their generic skills development. In the three situations studied, the importance of teamwork, being given responsibility, and collaborative learning emerged as the most essential elements for effective learning. Similarly, Naidoo, Jackling, Oliver, and Prokofieva (2011) looked into the role of accounting graduates' education in the development of employment capabilities, including an assessment of the skills needed for early career success. The current study's findings show that graduates do not believe that the accounting curriculum at universities adequately develops employability skills.

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Influence of Years Employers served in the position on the Responsiveness of the Accounting Curriculum to the changing job market demand in Ghana

H_0: There is no statistically significant difference between the number of years employers have been in the position and the accounting curriculum's responsiveness to changing job market demand in Ghana.

H_1: There is a statistically significant difference between the number of years employers have been in the position and the accounting curriculum's responsiveness to changing job market demand in Ghana.

The purpose of this hypothesis was to see if there was a statistically significant difference between the number of years employers have been in the position and the accounting curriculum's responsiveness to changing job market demand in Ghana. In the analysis, the ANOVA was applied. The results are shown in Table 27.

Table 26: Descriptive Statistics of Years Employers Served in the Position and the Responsiveness of the Accounting Curriculum to the changing job market demand in Ghana

Years served in the Position	N	Mean	SD	F-value	df	Sig.
Below 1 year	2	3.00	.00	1.339	2	.004
1-5 years	14	3.43	.51		27	
Above 5 years	14	3.64	.63			
Total	30	3.50	.57			

Source: Field Data, (2020)

Table 27 gives information about the number of years employers had served in the position and the responsiveness of the accounting curriculum to the changing job market demand in Ghana. It was found that the respondents who had served in the position below 1 year had a mean score of (M=3.00;

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SD=.00; n=2), respondents who had served in the position between 1-5 years had a mean score of (M=3.43; SD=.51; n=14), and respondents who had served for more than 5 years had a mean score of (M= 3.64; SD=.63; n=14). From the statistics, the respondents who had served in the position for more than 5 years had the highest mean score regarding the responsiveness of the accounting curriculum to the changing job market demand in Ghana and this was followed by respondents who had served between 1-5 years, and finally employers who had served below 1 year.

The Levene's test was performed in the preliminary analysis to see if the variance in the scores was the same for each of the number of years the employers had been in the position. The Significance value (Sig) for the Levene's test is 0.004, which is less than the alpha or critical value of 0.05. This means that the homogeneity assumption was violated in this sample [F(2, 27)= 1.339, p=.0.004 at the.05 alpha level].

Table 27 demonstrates if the one-way ANOVA's overall F ratio is significant. The F ratio (1.339) is significant (p =.004) at the.05 alpha level, according to the study. This means that the mean scores on the number of years employers have been in the post and the adaptability of the accounting curriculum to changing job market demand in Ghana are statistically significant. As a result, the study indicated that the number of years employers have served in the position and the responsiveness of the accounting curriculum to changing job market demand in Ghana are statistically significant at the p.05 level [F (2, 27) = 1.339, p = 0.004]. As a result, the null hypothesis that there is no statistically significant difference between the number of years employers have

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held a post and the responsiveness of the accounting curriculum to changing job market demand in Ghana is rejected.

This study is consistent with Albrecht and Sack's (2000) findings, which revealed that employers' perceptions of how accounting is structured and taught are obsolete and do not fit current market requirements, prompting accounting teachers to evaluate their curriculums. In addition, Kavanagh and Drennan (2008) discovered that employers' expectations of accounting graduates suggest that graduates of accounting have more technical skills than non-technical skills. They classified non-technical skills as teamwork skills, interpersonal skills, creative skills, and oral and written communication skills.

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CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

An Overview

The study comes to a close with this chapter. The chapter is divided into two sections; the overview of the research process and the summary of the key findings

Summary of Research Process

The purpose of this study was to investigate the impact of university accounting education on the labour market by looking at employers' expectations, graduates' perspectives, and accounting curriculum content/structure. Specifically, the study looked at these questions.

1. What professional skills and knowledge do graduates of accounting perceive as having the highest priority for career success?
2. To what extent do graduates of accounting perceive that the desired professional skills and knowledge have been developed as part of their degree programme?
3. What professional skills and knowledge do employers expect accounting graduates to possess at the time of employment?
4. What is the difference between perceptions of accounting graduates and employer expectations in terms of the professional skills and knowledge that are important for a career in accounting?
5. To what extent is the current accounting curriculum responding to the changing job market demand in Ghana?

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6. There is no statistically significant difference in males and females' graduates' perception of skills and knowledge considered important to their careers.
7. There is no statistically significant difference in years of teaching experience of accounting lecturers' perception of the responsiveness of the accounting curriculum to the changing job market demand in Ghana.
8. There is no statistically significant difference in years after graduation and the extent to which the graduates possess the skills and knowledge employers require.
9. There is no statistically significant difference between the number of years employers have been in the position and the accounting curriculum's responsiveness to changing job market demand in Ghana.

The descriptive research design was used in order to answer the research questions that were adopted to lead the investigation. The research looked at all accounting graduates in Ghana during the last five years, as well as employers from the public and private sectors and lecturers from Ghana's public universities. Accounting graduates from the University of Cape Coast, University of Ghana, University for Development Studies, and Kwame Nkrumah University of Science and Technology were among those who were accessible. The study used the proportionate stratified sampling approach, simple random sampling, and purposive sampling strategies to collect data from 1,380 respondents, including 1,300 accounting graduates, 50 accounting lecturers, and 30 employers. The questionnaire was used to collect data in order to answer the study questions. Frequencies, percentages, means, mean of means

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and standard deviations were used to analyze the data collected. An independence sample t-test and one-way ANOVA were also employed.

Summary of Key Findings

1. It was realized that the accounting graduates perceived a number of skills and knowledge to be important to their career. Skills 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 were considered important to the career of the graduates. Also, interpersonal communication skill, self-motivation, oral communication skill, mastering accounting software, presentation skills, report writing, written communication skill, and loyalty to the institution were considered important to the career of the graduates. Concerning the importance of the knowledge acquired from the various accounting courses, it was found out that, with the exception of "Insurance accounting" and "Hospitality accounting" that were perceived to be moderately important to the careers of the accounting graduates; other 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 important to the careers of the accounting graduate. Again, knowledge acquired from the study of "Managerial accounting", "Cost accounting", "Accounting information system", "Capital market

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board regulations", "Public sector accounting", "Bank accounting", "Construction accounting", "Statistics and quantitative methods", "Business law", "Business mathematics", "and Auditing" were perceived to be important to the careers of the accounting graduates.

2. The findings of the study revealed that, high emphases were placed on the development of a number of skills during the degree programmes of the accounting graduates. These skills included: exhibiting honesty; continuous learning; work ethics; problem solving abilities; time management; comprehension of responsibilities; analytical thinking; decision making; teamwork; ethical awareness; and flexibility. Also, high emphases were placed on the development of skills in critical thinking; stress management; interpersonal communication skill; self-motivation; oral communication skills; presentation skills; report writing; written communication skill; and loyalty to the institution. But slightly low emphasis was placed on the development of skills in mastering accounting software. Concerning the development of knowledge during the degree programme of the accounting graduates, it was found out that very high emphases were placed on financial accounting and accounting and financial reporting. Also, high emphases were placed on financial statement analysis; tax regulations; finance; ethics of accounting profession; corporate accounting; managerial accounting; cost accounting; and accounting information system. Again, high emphases were placed on the development of knowledge in capital market board regulations; public sector accounting; bank accounting; statistics and quantitative methods; business law; business mathematics;

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and auditing. However, slightly low emphases were placed in the development of knowledge in Microsoft Office Programme; computerized accounting; construction accounting; insurance accounting; and hospitality accounting.

3. It was found out that, the employers expected accounting graduates to possess a number of skills because they regarded those skills as important. These skills included: exhibiting honesty, continuous learning, work ethics, time management, comprehension of responsibilities, analytical thinking, decision making, teamwork, ethical awareness, flexibility, critical thinking and stress management were considered important skills that employers expected from accounting graduates. Also, interpersonal communication skill, self-motivation, oral communication skill, mastering accounting software, presentation skills, report writing, written communication skill, and loyalty to the institution were considered important skills that employers expected accounting graduates to possess. However, the employers regarded problem solving abilities as a slightly important skill expected from accounting graduates. Again, it was realized that, that employers expected accounting graduates to possess knowledge in financial accounting; accounting and financial reporting; Microsoft Office Programme; financial statement analysis; tax regulations; finance; ethics of accounting profession; corporate accounting; computerized accounting; managerial accounting; cost accounting; and accounting information system. Again, employers expected accounting graduates to possess knowledge in capital market board regulations; public sector

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accounting; bank accounting; statistics and quantitative methods; business law; insurance accounting; business mathematics; auditing; and hospitality accounting. However, the employers regarded construction accounting as a moderately important knowledge accounting graduates must possess. Also, the employers were of the view that the university has given their accounting employees adequate preparation for working in their companies. However, they were uncertain as to whether the current accounting curriculum responds very positively to the changing job market demand in Ghana.

4. It was realized that, there were gaps/ differences between the expectations of employers and the perceptions of accounting graduates in terms of skills. The skills that employers expected from graduates exceeded the perceptions of accounting graduates in terms of continuous learning; time management; comprehension of responsibilities; analytical thinking; decision making; teamwork; ethical awareness; and flexibility. Again, the employers expected more skills than the perceptions that accounting graduates had in terms of critical thinking; interpersonal communication skill; self-motivation; oral communication skill; self-motivation; mastering accounting software; written communication skill; and loyalty to the institution. However, the perceptions of accounting graduates were more compared with the expectations of employers in terms of skills such as: exhibiting honesty; work ethics; problem solving abilities; stress management; presentation skills; and report writing. Concerning the gaps/ differences between the expectations of employers and the perceptions of accounting graduates

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in terms of knowledge, it was realized that, the knowledge that employers expected from graduates exceeded the perceptions of accounting graduates in terms of Microsoft Office Programme; corporate accounting; managerial accounting; accounting information system; capital market board regulations; public sector accounting; bank accounting; insurance accounting; business mathematics; and hospitality accounting. These notwithstanding, the perceptions of accounting graduates were more compared with the expectations of employers in terms of knowledge in areas such as: financial accounting; accounting and financial reporting; financial statement analysis; tax regulations; finance; ethics of accounting profession; computerized accounting; cost accounting; construction accounting; statistics and quantitative methods; business law; and auditing.

5. It was realized that, the current accounting curriculum was somewhat responsive to the changing job market demand. The courses offered in the Accounting program meet the requirements of the International Federation of Accountants (IFAC); and the courses offered in the program meet the requirements of the Institute of Chartered Accountants-Ghana; and that the Accounting program adequately prepared students for the current world of work. Again, the work experience component of the Accounting program provide students with sufficient exposure to the world of work; the Accounting program promotes the development of communication skills (in students) through presentations; and students are sufficiently exposed to current accounting standards (i.e. International Education Standards (IES) of the

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International Federation of Accountants (IFAC) and the standards of the Institute of Chartered Accountants-Ghana (ICAG). Again, the program encourages development of a culture of continuous and lifelong learning; and the general education components of the program are relevant to the academic growth of students. However, the lecturers disagreed that Students are sufficiently exposed to accounting software currently in use in Ghana (e.g. Microsoft office, etc.), and that, teaching and learning facilities do not have technologies comparable to what students are likely to find in the workplace. On the other hand, the lecturers were neutral as to whether students are exposed to work experiences which provide them with sufficient exposure to the world of work; or whether ethical issues in accounting are clearly taught as a course in the Accounting program.

6. Concerning gender and the perceptions of accounting graduates about the skills and knowledge they consider important to their careers, it was realized that, gender significantly influences the perceptions of accounting graduates about the skills they consider important to their careers is rejected. However, gender does not significantly influence the perceptions of accounting graduates about the knowledge they consider important to their careers.
7. In terms of the influence of years of teaching experience on the responsiveness of the accounting curriculum to the changing job market demand in Ghana, it was realized that, there was no statistically significant difference among the years of teaching experience of lecturers regarding the responsiveness of the accounting curriculum to

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the changing job market demand in Ghana. Therefore, the null hypothesis which stated that there is no statistically significant difference between the years of teaching experience and the responsiveness of the accounting curriculum to the changing job market demand in Ghana fails to be rejected.

8. Again, on the influence of years after graduation on the extent to which graduates possessed these skills and competences required by employers, it was found out that, there was a statistically significant difference among the years after graduation from the university regarding the extent to which graduates possessed these skills and competences required by employers. Therefore, the null hypothesis which stated that years after graduation does not significantly influence the extent to which graduates possessed these skills and knowledge required by employers is rejected.
9. Concerning the influence of the years employers served in the position on the responsiveness of the accounting curriculum to the changing job market demand in Ghana, it was found out that, there was a statistically significant difference among the number of years employers had served in the position and the responsiveness of the accounting curriculum to the changing job market demand in Ghana. Therefore, the null hypothesis which stated that there years employers served in the position does not influence the responsiveness of the accounting curriculum to the changing job market demand in Ghana is rejected.

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Conclusions

The following conclusions could be drawn from the findings of the study. In the first place, it can be concluded that, the accounting graduates perceive a number of skills and knowledge to be important to their career. Prominent among these skills are time management; continuous learning; interpersonal communication skill; report writing; problems solving abilities; work ethics; team work; exhibiting honesty; self-motivation; and analytical thinking. Again, the knowledge acquired from a number of the various accounting courses are deemed important. Outstanding among these accounting courses that are important are ethics of accounting profession; financial accounting; accounting and financial reporting; managerial accounting; financial statement analysis; auditing; and finance. However, the fact that accounting courses such as: "Insurance accounting" and "Hospitality accounting" are perceived to be moderately important to the careers of the accounting graduates raises a lot of questions. Perhaps, the accounting graduates do not consider the knowledge acquired from these courses relevant to the jobs they do. It could also be that the courses are not relevant to all accounting graduates but only a selected few.

Also, it can be concluded that, high emphases are placed on the development of a number of skills during the degree programmes of the accounting graduates. But slightly low emphasis is placed on the development of skills in mastering accounting software. This is not surprising because, slightly low emphases are placed on the development of knowledge in Microsoft Office Programme; computerized accounting; construction accounting; insurance accounting; and hospitality accounting. Perhaps, the

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accounting departments of the various universities and the accounting lecturers subtly place emphases on knowledge in Microsoft Office Programme because information retrieval is a compulsory university course for all university students and students including accounting students need to acquire such knowledge from such course. This notwithstanding, it is still surprising that slightly low emphasis is placed on knowledge in computerized accounting as well as skills in mastering accounting software especially in modern times where technology has become the order of the day. The fact that slightly low emphasis is placed on knowledge in construction accounting and insurance accounting presupposes that, perhaps, the accounting departments of the various universities and the accounting lecturers do not recognize the need to equip accounting students with knowledge from such courses.

Again, employers expect accounting graduates to possess a number of skills because they regard those skills as important. Prominent among the skills include: teamwork; oral communication skills; interpersonal communication skill; written communication skill, critical thinking; time management; continuous learning; decision making; and report writing. It is surprising that employers did not expect accounting graduates to possess skills in problem solving abilities. Perhaps, the employers perceive that the accounting graduates do not have enough experience, or that, the accounting curriculum does not provide accounting graduates with enough problem-solving skills. Again, it is realized that, that employers expect accounting graduates to possess knowledge in Microsoft Office Programme; financial accounting; finance; computerized accounting; accounting information system; public sector accounting; auditing; bank accounting; and capital market board regulations. However, the employers

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regard construction accounting as a moderately important knowledge accounting graduates must possess. Perhaps, this explains why the accounting departments of the various universities placed slightly low emphasis on the development of knowledge in construction accounting.

It can be concluded that, the expectations of employers exceed that of 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. It could be that, perhaps, the accounting curriculum does not equip accounting graduates with enough skills as expected by the employers. Similarly, there are gaps/ differences between the expectations of employers and the perceptions of accounting graduates in terms of knowledge 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; and hospitality accounting. This presupposes that, perhaps, the accounting curriculum does not equip accounting graduates with enough knowledge as required from them by the employers.

Again, the current accounting curriculum is to some extent responsive to the changing job market demand. This is because, although, the courses offered in the accounting program met the requirements of the International Federation of Accountants (IFAC); and the requirements of the Institute of Chartered Accountants-Ghana; and that the accounting program adequately

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prepared students for the current world of work. Yet, the lecturers disagreed that students are sufficiently exposed to accounting software currently in use in Ghana (e.g. Microsoft office, etc.). This explains why the accounting graduates did not possess enough knowledge and skills in mastering accounting software as expected from them by their employers. Also, lecturers indicate that, teaching and learning facilities do not have technologies comparable to what students are likely to find in the workplace. It is worrisome that the accounting departments did not have technologies comparable to what students are likely to find in the workplace. It could be that the accounting departments of the various universities do not recognize the need for them to have these technologies in place.

Again, the lecturers are neutral as to whether students are exposed to work experiences which provide them with sufficient exposure to the world of work; or whether ethical issues in accounting are clearly taught as a course in the accounting program. This means that, perhaps, ethical issues are not taught comprehensively/ adequately during the degree programme of the accounting graduates. It could also be that the accounting students are not sufficiently exposed to the world of work before they graduate from school. It is therefore not surprising that, although the employers were of the view that the university has given their accounting employees adequate preparation for working in their companies, they were neutral as to whether the current accounting curriculum responds very positively to the changing job market demand in Ghana.

Concerning gender and the perceptions of accounting graduates about the skills and knowledge they consider important to their careers, it can be concluded that, gender significantly influences the perceptions of accounting

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graduates about the skills they consider important to their careers is rejected. This implies that, the female accounting graduates do not perceive some of the skills as important to their careers compared to their male counterparts. However, gender does not significantly influence the perceptions of accounting graduates about the knowledge they consider important to their careers.

In terms of the influence of years of teaching experience on the responsiveness of the accounting curriculum to the changing job market demand in Ghana, there is no statistically significant difference among the years of teaching experience of lecturers regarding the responsiveness of the accounting curriculum to the changing job market demand in Ghana. However, even with this, the lecturers who had taught for lesser number of years responded favourably that the accounting curriculum is responsive to the changing job market demand compared with the lecturers who had taught for higher or a greater number of years. This implies that, the lecturers with a greater number of years of lecturing in the university may have some concerns about the accounting curriculum which hinders it from being responsive to the changing job market demand in Ghana.

Again, on the influence of years of after completion on the extent to which graduates possessed these skills and competences required by employers, it can be concluded that, there is a statistically significant difference among the years of after completion from the university regarding the extent to which graduates possessed these skills and competences required by employers. This is because, the graduates with a greater number of years of after completion from the university possessed more skills and competences required by employers compared with graduates with few numbers of years of after

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completion from the university. This implies that, perhaps, the graduates who had completed the university for a longer period of years may have acquired further experiences from their work place which they did not initially acquire through the accounting curriculum during their university education, compared with the accounting graduates who had just graduated from the university. It is therefore not surprising that, employers advertise for vacancies for various positions in their firms which require that applicants should have some number of years of working experiences.

Concerning the influence of the years employers served in the position on the responsiveness of the accounting curriculum to the changing job market demand in Ghana, there is a statistically significant difference among the number of years employers had served in the position and the responsiveness of the accounting curriculum to the changing job market demand in Ghana. This implies that, the employers who had served in the position for a longer number of years did not respond favourably in terms of the responsiveness of the accounting curriculum to the changing job market demand in Ghana, as compared with the employers who had served in the position for just some few number of years. Similar to that of the lecturers, this implies that, perhaps, the employers with a greater number of years may have some concerns or challenges with the accounting curriculum in terms of its responsiveness to the changing job market demand in Ghana.

Recommendations

Based on the findings and conclusions drawn from the study, the following recommendations are made.

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1. The Heads of accounting departments and lecturers should ensure that the accounting curriculum equips accounting students with the relevant skills needed for their careers such as: time management; continuous learning; interpersonal communication skill; report writing; problems solving abilities; work ethics; team work; exhibiting honesty; self-motivation; and analytical thinking. Again, the knowledge acquired from a number of the various accounting courses were deemed important. The heads of accounting departments and accounting lecturers should consider the relevance of the knowledge from accounting courses such as "Insurance accounting" and "Hospitality accounting" to the careers of accounting students so that decisions can be taken whether to make it an elective for only a selected few or scrap it out entirely if need be.
2. Heads of accounting departments and lecturers should place emphasis on equipping accounting students with knowledge in computerized accounting as well as skills in mastering accounting software. Again, the accounting departments of the various universities and their heads should consider the relevance of knowledge in construction accounting and insurance accounting to the job market so that decisions can be taken whether to remove them completely from the curriculum or still keep them but with minimum relevance.
3. Also, heads of the accounting departments and accounting lecturers should ensure that, the accounting curriculum equips students with teamwork; oral communication skills; interpersonal communication skill; written communication skill, critical thinking; time management; continuous learning; decision making; and report writing. Again, accounting lecturers

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should equip accounting students with knowledge in Microsoft Office Programme; financial accounting; finance; computerized accounting; accounting information system; public sector accounting; auditing; bank accounting; and capital market board regulations, since the employers expected accounting graduates to have knowledge in these courses.

4. It is recommended that, heads of the accounting departments and accounting lecturers should ensure that, their accounting students in their department undergo mandatory internship during the long vacations not less than three times before they graduate from school. This should be a partial requirement for the successful completion of their programmes so that accounting graduates would have the opportunity to acquire more skills and knowledge as required from employers. Again, heads of the accounting departments and accounting lecturers should find out the gaps between the accounting curriculum in courses like corporate accounting; managerial accounting; accounting information system; capital market board regulations; public sector accounting; bank accounting; insurance accounting; business mathematics; and hospitality accounting. This will make it possible for them to align the accounting curriculum to meet current trends and demands of employers from their graduates.
5. Again, heads of the accounting departments and accounting lecturers of the various universities should ensure that they make available technologies comparable to what students are likely to find in the workplace. Again, the accounting departments and accounting lecturers should ensure that ethical issues are taught comprehensively/ adequately in the course of the accounting programme. This would prepare accounting graduates

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adequately for the world of work and ensure that the current accounting curriculum responds very positively to the changing job market demand in Ghana.

6. Again, heads of the accounting departments and accounting lecturers of the various universities need to find out why the 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 accounting curriculum to meet the changing needs and demands of both the job market and the female accounting graduates.
7. It is recommended that, heads of the accounting departments and accounting lecturers should engage the accounting lecturers especially those with higher number of years of teaching in the university to find out from them the concerns they have in terms of the responsiveness of the accounting curriculum to the changing job market demand in Ghana. These will go a long way to resolve some of these challenges and reshape the teaching and learning of accounting in the university.
8. Again, heads of the accounting departments and accounting lecturers should consider a one-semester off campus/ on the field experience inclusion in the accounting curriculum apart from the internship programmes that accounting students will have to undergo as suggested initially in this study. This will be similar to the off-campus teaching experience that the education students undergo. This will help equip the

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accounting graduates with enough experiences for employment by the time they complete their university education.

9. Also, heads of the accounting departments and accounting lecturers should find out from the employers especially, those who had served in the position for a longer number of years concerning some of the challenges they have with the accounting graduates from the university in terms of the responsiveness of the accounting curriculum to the changing job market demand in Ghana. This will inform the accounting department in redesigning the accounting curriculum to meet the changing trends in the job market and the expectations of the employers.

Areas for Further Research

1. This study explored the university accounting education in relation to the labour market by examining employers' expectations, graduates' perceptions and the accounting curriculum content/structure. The study could be replicated in other institutions in the country to find out what persists there.
2. Also, this study found out that, gender significantly influences the perceptions of accounting graduates about the skills they consider important to their careers, and that, the female accounting graduates do not perceive some of the skills as important to their careers compared to their male counterparts. Therefore, future studies should conduct a further investigation by ranking the skills that the accounting students perceive as important to their careers and find out which skills the female accounting students consider as not important to their careers.

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3. Questionnaire was the only instrument for data collection, and could have limited the responses that were obtained from the respondents. Future studies should consider the use of the interview guide in order to obtain in-depth information from the respondents.
4. Again, the study identified some gaps between the perceptions of accounting graduates and employer expectations in terms of knowledge and skills. Future studies can conduct a further investigation on why there are such gaps so that appropriate recommendations can be made.

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APPENDICES

APPENDIX A: QUESTIONNAIRE FOR ACCOUNTING GRADUATES

UNIVERSITY OF CAPE COAST
COLLEGE OF HUMANITIES AND SOCIAL SCIENCES EDUCATION
DEPARTMENT OF BUSINESS AND SOCIAL SCIENCES EDUCATION

Questionnaire for Accounting Graduates

This questionnaire elicits information related to the *skills and knowledge* relevant for success in your career. The answers may be very valuable inimproving course planning for future students of your degree subject. You are to answer all questions by circling the best option in each case.
Please circle the best option in each case.

Many thanks for your co-operation

SECTION A

Demographic Characteristics

Please tick (√) the most appropriate option.

1. Age in years: 20 – 29 years ☐ 30 – 39 years ☐ above 40 years ☐
2. Sex:
   1. Male ☐
   2. Female ☐
3. Years after graduation Below 1 years ☐ 1 – 5 years ☐ Above 5 years ☐
4. Title of your first degree.
   BEd ☐ BSc ☐ BBA ☐ BCom ☐
5. Present employment situation:
   1. Working in a position related to my degree ☐
   2. Working in a position not related to my degree ☐
   3. Pursuing further studies ☐
   4. Looking for your first job ☐
   5. Unemployed, but have previously been employed ☐
   6. Neither employed nor looking for employment ☐
   7. Other (please specify): . . . . . ☐

SECTION B

For each of the skills listed below, please estimate:
—the **importance** of the skill, in your opinion, for work in your profession;
—the **level** to which each skill is developed by your degree programme at your university.
The blank spaces may be used to indicate any other skills that you consider important but which do not appear on the list.
Please use the scale 1 = Unimportant; 2 = slightly important; 3 = Moderately important; 4 = Important; 5 = Very important, for importance of skills and;
1 = Very Low; 2 = Low; 3 = Slightly Low; 4 = High; 5 = Very High; for the level at which the skill was developed by the University.
Please circle the most appropriate option in each case.

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Skills	Importance					Level at which the skill was developed by the program of study				
6. Exhibiting Honesty	1	2	3	4	5	1	2	3	4	5
7. Continuous learning	1	2	3	4	5	1	2	3	4	5
8. Work ethics	1	2	3	4	5	1	2	3	4	5
9. Problem solving abilities	1	2	3	4	5	1	2	3	4	5
10. Time management	1	2	3	4	5	1	2	3	4	5
11. Comprehension of responsibilities	1	2	3	4	5	1	2	3	4	5
12. Analytical thinking	1	2	3	4	5	1	2	3	4	5
13. Decision making	1	2	3	4	5	1	2	3	4	5
14. Teamwork	1	2	3	4	5	1	2	3	4	5
15. Ethical awareness	1	2	3	4	5	1	2	3	4	5
16. Flexibility	1	2	3	4	5	1	2	3	4	5
17. Critical thinking	1	2	3	4	5	1	2	3	4	5
18. Stress management	1	2	3	4	5	1	2	3	4	5
19. Interpersonal communication skills	1	2	3	4	5	1	2	3	4	5
20. Self-motivation	1	2	3	4	5	1	2	3	4	5
21. Oral communication skills	1	2	3	4	5	1	2	3	4	5
22. Mastering accounting software	1	2	3	4	5	1	2	3	4	5
23. Presentation skills	1	2	3	4	5	1	2	3	4	5
24. Report writing	1	2	3	4	5	1	2	3	4	5
25. Written communication skill	1	2	3	4	5	1	2	3	4	5
26. Loyal to the institution	1	2	3	4	5	1	2	3	4	5

SECTION C

For each of the knowledge listed below, please estimate:

—the **importance** of the knowledge, in your opinion, for work in your profession;

—the **level** to which each knowledge is developed by your degree programme at your university.

The blank spaces may be used to indicate any other knowledge that you consider important but which do not appear on the list.

Please use the scale 1 = Unimportant; 2 = slightly important; 3 = Moderately important; 4 = Important; 5 = Very important, for importance of skills and;

1 = Very Low; 2 = Low; 3 = Slightly Low; 4 = High; 5 = Very High; for the level at which the skill was developed by the University.

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Please circle the most appropriate option in each case.

Knowledge	Importance					Level at which the knowledge was developed by the program of study				
27. Financial accounting	1	2	3	4	5	1	2	3	4	5
28. Accounting and financial reporting	1	2	3	4	5	1	2	3	4	5
29. Microsoft office programme	1	2	3	4	5	1	2	3	4	5
30. Financial statement analysis	1	2	3	4	5	1	2	3	4	5
31. Tax regulations	1	2	3	4	5	1	2	3	4	5
32. Finance	1	2	3	4	5	1	2	3	4	5
33. Ethics of accounting profession	1	2	3	4	5	1	2	3	4	5
34. Corporate accounting	1	2	3	4	5	1	2	3	4	5
35. Computerised accounting	1	2	3	4	5	1	2	3	4	5
36. Managerial accounting	1	2	3	4	5	1	2	3	4	5
37. Cost accounting	1	2	3	4	5	1	2	3	4	5
38. Accounting information system	1	2	3	4	5	1	2	3	4	5
39. Capital market board regulations	1	2	3	4	5	1	2	3	4	5
40. Public sector accounting	1	2	3	4	5	1	2	3	4	5
41. Bank accounting	1	2	3	4	5	1	2	3	4	5
42. Construction accounting	1	2	3	4	5	1	2	3	4	5
43. Statistics and quantitative methods	1	2	3	4	5	1	2	3	4	5
44. Business law	1	2	3	4	5	1	2	3	4	5
45. Insurance accounting	1	2	3	4	5	1	2	3	4	5
46. Business mathematics	1	2	3	4	5	1	2	3	4	5
47. Auditing	1	2	3	4	5	1	2	3	4	5
48. Hospitality accounting	1	2	3	4	5	1	2	3	4	5

SECTION D

Responsiveness of the Accounting Education to the changing job market demand

Indicate your level of agreement to the following statements.

Please use the scale 1 = strongly Disagree; 2 = Disagree; 3 = Neutral; 4 = Agree; 5 = Strongly Agree

Please circle the most appropriate option in each case.

49	The courses offered in the program met the requirements of the International Federation of Accountants (IFAC).	**1**	**2**	**3**	**4**	**5**
50	The Accounting program promoted the development of communication skills through presentations.	**1**	**2**	**3**	**4**	**5**
51	The Accounting program promoted the development of communication skills through improved writing skills	**1**	**2**	**3**	**4**	**5**
52	The courses in the Accounting program used up-to-date technologies in the field.	**1**	**2**	**3**	**4**	**5**

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53	I was sufficiently exposed to accounting software currently in use in Ghana (e.g. Microsoft office, etc.).	1	2	3	4	5
54	I was sufficiently exposed to current accounting standards (i.e. International Education Standards (IES) of the International Federation of Accountants (IFAC) and the standards of the Institute of Chartered Accountants-Ghana (ICAG).	1	2	3	4	5
55	The work experience component of the Accounting program provided me with sufficient exposure to the world of work.	1	2	3	4	5
56	Ethical issues in accounting were clearly taught as a course in Accounting program.	1	2	3	4	5
57	Ethical issues were identified and highlighted in the other courses of the program.	1	2	3	4	5
58	The program encouraged the development of a culture of continuous and lifelong learning.	1	2	3	4	5
59	The general education components of the program were relevant to the academic growth of students	1	2	3	4	5
60	The lecturers in the Accounting program have adequate knowledge of the subject - matter they teach.	1	2	3	4	5
61	The amount of instruction given by lecturers in my courses was adequate to enable me progress through the curriculum.	1	2	3	4	5
62	The lecturers in the Accounting program had adequate on-the-field professional experience.	1	2	3	4	5
63	The lecturers in in the Accounting program promoted the development of higher order thinking skills in their teaching.	1	2	3	4	5
64	The lecturers in the Accounting program facilitated cooperative learning in the classroom.	1	2	3	4	5
65	The lecturers in the Accounting program used a variety of teaching methods to facilitate student learning.	1	2	3	4	5
66	The lecturers in the Accounting program were abreast with current trends in the field.	1	2	3	4	5
67	Teaching of the various courses was in line with the objectives of these courses.	1	2	3	4	5
68	The lecturers in the Accounting program were willing to offer extra help to facilitate my learning.	1	2	3	4	5
69	The lecturers in the Accounting encouraged the free expressions of opinions in class.	1	2	3	4	5
70	The lecturers in the Accounting program employed information technology in their teaching.	1	2	3	4	5
71	The lecturers in the Accounting program employed information technology in their communication with students.	1	2	3	4	5
72	Lecturers' teaching was continually evaluated by students	1	2	3	4	5
73	The results of student evaluation of lecturers were used to improve student learning	1	2	3	4	5
74	The grading / assessment standards were clearly communicated to me at the beginning of the course.	1	2	3	4	5
75	Where possible assignments were graded according to well defined rubrics.	1	2	3	4	5

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76	The Accounting lecturers always discussed assessment procedures with students.	1	2	3	4	5
77	The Accounting lecturers used a wide variety of classroom assessment techniques to improve student learning.	1	2	3	4	5
79	I was given immediate feedback following assignments.	1	2	3	4	5
80	Assessments were used by the program lecturers to help me learn better.	1	2	3	4	5
81	The assignments reflected the material covered during instruction.	1	2	3	4	5
82	Progress in my courses was continuously monitored	1	2	3	4	5
83	My assignments were fairly graded.	1	2	3	4	5
84	I was satisfied with the Accounting program assessment / grading methods	1	2	3	4	5
85	The Accounting program met my potential employers' need.	1	2	3	4	5
86	The Accounting program adequately prepared me for the current world of work.	1	2	3	4	5
87	I learned as much as I expected in the Accounting program.	1	2	3	4	5
88	The program has prepared me to respond to the needs of local industry/business.	1	2	3	4	5
89	The internship experiences provided me with expertise in specialized skills.	1	2	3	4	5
90	The program provided the basis for continuing training after graduation	1	2	3	4	5
91	The program adequately prepared me with skills for communicating with others in my field.	1	2	3	4	5
92	The program adequately prepared me to work in cooperation with others in my line of work.	1	2	3	4	5
93	The program adequately prepared me with skills for communicating with others in my field.	1	2	3	4	5
94	The program adequately prepared me to work in cooperation with others in my line of work.	1	2	3	4	5

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APPENDIX B: QUESTIONNAIRE FOR EMPLOYERS
UNIVERSITY OF CAPE COAST
COLLEGE OF HUMANITIES AND SOCIAL SCIENCES EDUCATION
DEPARTMENT OF BUSINESS AND SOCIAL SCIENCES EDUCATION

Questionnaire for Employers

This questionnaire elicits information related to the *skills and knowledge* relevant t for success in the career ofAccounting. The answers may be very valuable inimproving course planning for future students of Accounting. You are to answer all questions by circling the best option in each case.

Many thanks for your co-operation

SECTION A

Demographic Characteristics

Please tick (√) the most appropriate option.

1. Type of the organization: Manufacturing ☐ Service ☐ NGO ☐
   Others ☐
2. Type of sector: Public ☐ Private ☐
3. Position of the person answering: CEO ☐ HR Person ☐
   Supervisor ☐ hers ☐
4. Number of years in this position Below 1 year ☐ 1 – 5 years ☐
   Above 5years ☐
5. Number of accounting employees: 1- 5 ☐ 6 – 10 ☐ Above 10 ☐

SECTION B

For each of the skills listed below, please estimate:
—the **importance** of the skill in your opinion, for work in your organization;
—the **level** to which each skill is developed by degree programmes at university in accounting.

Please use the scale 1 = Unimportant; 2 = slightly important; 3 = Moderately important; 4 = Important; 5 = Very important, for importance of skills and;

1 = Very Low; 2 = Low; 3 = Slightly Low; 4 = High; 5 = Very High; for the level at which the skill was developed by the University.

Please circle the most appropriate option in each case.

Skills	Importance	Level at which the skill is exhibited by your accounting worker(s)
6. Exhibiting Honesty	1 2 3 4 5	1 2 3 4 5
7. Continuous learning	1 2 3 4 5	1 2 3 4 5
8. Work ethics	1 2 3 4 5	1 2 3 4 5
9. Problem solving abilities	1 2 3 4 5	1 2 3 4 5
10. Time management	1 2 3 4 5	1 2 3 4 5
11. Comprehension of responsibilities	1 2 3 4 5	1 2 3 4 5
12. Analytical thinking	1 2 3 4 5	1 2 3 4 5
13. Decision making	1 2 3 4 5	1 2 3 4 5

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14. Teamwork	1	2	3	4	5	1	2	3	4	5
15. Ethical awareness	1	2	3	4	5	1	2	3	4	5
16. Flexibility	1	2	3	4	5	1	2	3	4	5
17. Critical thinking	1	2	3	4	5	1	2	3	4	5
18. Stress management	1	2	3	4	5	1	2	3	4	5
19. Interpersonal communication skills	1	2	3	4	5	1	2	3	4	5
20. Self-motivation	1	2	3	4	5	1	2	3	4	5
21. Oral communication skills	1	2	3	4	5	1	2	3	4	5
22. Mastering accounting software	1	2	3	4	5	1	2	3	4	5
23. Presentation skills	1	2	3	4	5	1	2	3	4	5
24. Report writing	1	2	3	4	5	1	2	3	4	5
25. Written communication skill	1	2	3	4	5	1	2	3	4	5
26. Loyal to the institution	1	2	3	4	5	1	2	3	4	5

SECTION C

For each of the knowledge listed below, please estimate:

—the **importance** of the knowledge, in your opinion, for work in your profession;

— the Level at which the knowledge is exhibited by the accounting worker(s) at work.

Please use the scale 1 = Unimportant; 2 = slightly important; 3 = Moderately important; 4 = Important; 5 = Very important, for importance of skills and;

1 = Very Low; 2 = Low; 3 = Slightly Low; 4 = High; 5 = Very High; for the level at which the knowledge is exhibited by your accounting employees

Please circle the most appropriate option in each case.

Knowledge	Importance					Level at which the knowledge is exhibited by the accounting worker(s) at work.				
27. Financial accounting	1	2	3	4	5	1	2	3	4	5
28. Accounting and financial reporting	1	2	3	4	5	1	2	3	4	5
29. Microsoft office programme	1	2	3	4	5	1	2	3	4	5
30. Financial statement analysis	1	2	3	4	5	1	2	3	4	5
31. Tax regulations	1	2	3	4	5	1	2	3	4	5
32. Finance	1	2	3	4	5	1	2	3	4	5

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33. Ethics of accounting profession	1	2	3	4	5	1	2	3	4	5
34. Corporate accounting	1	2	3	4	5	1	2	3	4	5
35. Computerised accounting	1	2	3	4	5	1	2	3	4	5
36. Managerial accounting	1	2	3	4	5	1	2	3	4	5
37. Cost accounting	1	2	3	4	5	1	2	3	4	5
38. Accounting information system	1	2	3	4	5	1	2	3	4	5
39. Capital market board regulations	1	2	3	4	5	1	2	3	4	5
40. Public sector accounting	1	2	3	4	5	1	2	3	4	5
41. Bank accounting	1	2	3	4	5	1	2	3	4	5
42. Construction accounting	1	2	3	4	5	1	2	3	4	5
43. Statistics and quantitative methods	1	2	3	4	5	1	2	3	4	5
44. Business law	1	2	3	4	5	1	2	3	4	5
45. Insurance accounting	1	2	3	4	5	1	2	3	4	5
46. Business mathematics	1	2	3	4	5	1	2	3	4	5
47. Auditing	1	2	3	4	5	1	2	3	4	5
48. Hospitality accounting	1	2	3	4	5	1	2	3	4	5

49. The university has given my accountingemployees adequate preparation for working in my company.

Strongly Disagree ☐ Disagree ☐ Neutral ☐ Agree ☐
Strongly Disagree ☐

50. The current accounting curriculum responds very positively to the changing job marketdemandin Ghana.

Strongly Disagree ☐ Disagree ☐ Neutral ☐ Agree ☐
Strongly Disagree ☐

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APPENDIX C: QUESTIONNAIRE FOR LECTURERS/ACADEMIA

UNIVERSITY OF CAPE COAST
COLLEGE OF HUMANITIES AND SOCIAL SCIENCES EDUCATION
DEPARTMENT OF BUSINESS AND SOCIAL SCIENCES EDUCATION

Questionnaire for Academia

This questionnaire elicits information related to the responsiveness of the current accounting curriculum to the changing job market demand. The answers may be very valuable inimproving course planning for future students of Accounting. You are to answer all questions by circling the best option in each case.

Please circle the best option in each case.

Many thanks for your co-operation

Demographic Characteristics

Please tick (√) the most appropriate option.

1. Age in years
   25 – 34 years ☐ 35 – 44years ☐ 45 - 60 years ☐
   Above 60 years ☐
2. Sex:
   1. Male ☐
   2. Female ☐
3. Number of years lectured
   1- 10 years ☐ 11- 15 years ☐ 16 – 20years ☐
   Above 20 years ☐

Responsiveness of the Accounting Education to the changing job market demand in Ghana.

Indicate your level of agreement to the following statements.

Please use the scale 1 = strongly Disagree; 2 = Disagree; 3 = Neutral; 4 = Agree; 5 = Strongly Agree

Please circle the most appropriate option in each case.

4. The courses offered in the Accounting program meet the requirements of the International Federation of Accountants (IFAC).	1 2 3 4 5
5. The courses offered in the program meet the requirements of the Institute of Chartered Accountants-Ghana.	1 2 3 4 5
6. The objectives of the Accounting program are aligned with the mission of the University.	1 2 3 4 5
7. A set of written objectives for each course in the program are provided to me.	1 2 3 4 5

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8. The objectives of each course in the program are clearly stated.	1 2 3 4 5
9. The Accounting program promotes the development of communication skills (in students) through presentations	1 2 3 4 5
10. Students are sufficiently expose to accounting software currently in use in Ghana (e.g. Microsoft office, etc.).	1 2 3 4 5
11. Student are sufficiently expose to current accounting standards (i.e. International Education Standards (IES) of the International Federation of Accountants (IFAC) and the standards of the Institute of Chartered Accountants-Ghana (ICAG).	1 2 3 4 5
12. Students are exposed to work experiences which provide them with sufficient exposure to the world of work.	1 2 3 4 5
13. Ethical issues in accounting are clearly taught as a course in the Accounting program.	1 2 3 4 5
14. Ethical issues are identified and highlighted in the other courses of the program.	1 2 3 4 5
15. The program encourages development of a culture of continuous and lifelong learning.	1 2 3 4 5
16. The general education components of the program are relevant to the academic growth of students	1 2 3 4 5
17. There is internet access to library resources and materials from other parts of campus.	1 2 3 4 5
	1 2 3 4 5
18. There is online access to journals and books at the library.	1 2 3 4 5
19. Teaching materials are available in sufficient quantities for instruction in the various course (e.g. textbooks, supplies, photocopy materials, etc.).	1 2 3 4 5
20. The teaching and learning facilities have technologies comparable to what students are likely to find in the workplace.	1 2 3 4 5
21. The library reading area is adequate.	1 2 3 4 5
22. The library operating hours are appropriate	1 2 3 4 5
23. The library resources could be accessed on-line.	1 2 3 4 5
24. There are relevant course books at the library.	1 2 3 4 5

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25. There are relevant books at the reference section of the library.	1	2	3	4	5
26. The library had up-to-date journals in the course area.	1	2	3	4	5
27. The computers in the library are adequate for student research.	1	2	3	4	5
28. The computers are readily available for student use.	1	2	3	4	5
29. The Accounting program office staff are pleasant to students	1	2	3	4	5
30. The Accounting program administrative staff demonstrate concern for the academic well-being of students	1	2	3	4	5
31. The education you give to your graduates at the university has been adequate.	1	2	3	4	5

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