

ACCOUNTING GRADUATE SOFT SKILLS AND THE FUTURE OF ACCOUNTING PROFESSION IN NIGERIA: A CASE STUDY OF AFE BABALOLA UNIVERSITY, ADO EKITI, EKITI STATE, NIGERIA

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ABSTRACT

Looking at the expectations of employers today on graduates of tertiary institutions and what is required of them to perform even at year zero experience, it is only safe to agree with the bulk of other researchers that accounting curricula needs a little bit of revamping given the considerable changes that has been constituting challenges in the economic sector, globalization, harmonization, IT developments and accounting practices at large. The objective of the research is to look into the place of soft skills in the university's current curriculum, examine the relationship between job training and soft skills as well as ascertain the effect ABUAD has in the contribution of soft skills to accounting graduates in preparation for the future. This study made use of a quantitative research approach while employing a survey research method to electronically gather student's opinion with regards to the objective of the study. A sample size of 214 students of 300 level, 400 level, post graduate students and 2020 alums of Department of Accounting ABUAD was used during the course of this study because of their internship or practical learning exposure while the link to the survey instrument containing closed ended questions was shared on their various WhatsApp groups in an effort to observe social distancing order of COVID-19 protocols. 119 responses were returned which is 56% of the sample size. Descriptive and inferential statistics was adopted for the analysis of data. Mean Scores and Standard Deviation were calculated to achieve the objectives of the study as findings revealed that the current curriculum of accounting in the university is relevant and provides soft skills for the future of accounting profession. Most of the respondents revealed that relationship exist between job training and soft skills acquisition in relations to the future of accounting profession and finally finding of the study showed that ABUAD moderately contributes to soft skills learning and the future of accounting profession in Nigeria. The study recommends that management of the institution should intensify efforts to monitoring the implementation of accounting curriculum in the institution in order to continue turning out best quality accounting graduates.

Keywords: Accounting Graduates, Soft Skills, Technical Skills, Accounting Profession, Accounting Curriculum.

INTRODUCTION

It is vital to know that the in the last few years, the accounting profession has undergone drastic shifts, and even more problems lie ahead. However, little or no changes have been made to the accounting education curricula as what was taught decades ago are pretty much still in circulation in 2021. Commonization and conversion of accounting core services into IT related subjects have rendered classroom financial reporting practices almost irrelevant as

software are being created on a daily basis to address accounting related challenges. Accountants must extend their core enforcement and understanding of other capabilities to offer more consultancy and advisory services due to the demands of multi-lingual proficiency and advanced technologies.

Dealing with the global effect of the COVID-19 which has found a way to make most professions remotely doable with so many existing risks and upheavals to navigate, it can be daunting to look forward to the future of accounting graduates if more graduate skills are not included in the curricula in order to reduce risks and stay ahead of the competition. These fast changes imply that graduates should be made ready for a world that has changed. Globalization and the sensational advancements in innovation have decreased a considerable lot of the requirements to information. The question then is; are accounting graduates ready to face these challenges? Is ABUAD providing and equipping accountants capable enough to cope with these challenges?

Accounting curriculum should plan and prepare university students with the response to evolving business conditions and solve difficulties that they will confront in both their career and personal life. While the operational skills projected of the field of study cannot be exempted from the rationale for accounting education, it is evident that the reasoning has shifted from offering only technological prowess to also offering non-accounting functionality and soft skills, as Hassall et al. (2005) emphasized. According to Emmanuel & Chigbo (2019), the accounting instructional model is too restricted and needs extension to include social skill development in the core curriculum. The term "*soft skills*" encompasses a wide range of competencies, including the capacity to adapt to change, engage with varied groups of people, and cooperate with people of different backgrounds (Dixon et al., 2010).

Several studies have made recommendations with regards to the need for personal qualities that should be cultivated during higher education accounting training. Low, Samkin & Liu, 2013 recommends that accountants must be able to connect evidence and experience, offer quality guidance for making educated choices, provide and share information in a practical way, and influence, empower, and encourage other. Modern accountants should want to learn more than just professional knowledge; they should want to broaden their horizons in terms of other major graduate skills so that they can do well in their strategic positions (Beard & Schwieger, 2008). Many organizations have started to realize the connection between employees' soft skills and the organization's overall performance in recent years (Frank & Joel, 2020).

With the increasing focus on integrating soft skills learning into the accounting program, tertiary institutions must ensure that students have the ability to learn these soft skills in addition to the academic skills currently used in the stereotype curriculum (Ghani et al., 2018).

Accounting plays a crucial role in any country's long-term growth strategy. Accounting serves as a surveillance and calculating management system for both micro and macroeconomic operations (Okolie & Amos, 2014). It is composed of a variety of subsystems that are interconnected by monetary events and actions, and these sub - systems can be categorized as the bedrock of accounting areas such as management accounting, public sector accounting, environmental accounting, financial auditing, and taxation, the whole of which aid in policy making, investment appraisal, and wealth creation in any country (Dauda et al., 2015). This means that accounting covers all human transactions. As a result, accounting has been widely accepted as an important aspect of our culture (Frank & Joel 2020).

Accounting, according to Dauda et al. (2015), arose from culture and can be regarded as socially built and developed, suggesting that it both impacts and is influenced by the society. Accounting practice, as a result of this value of maximum, benefits not only practitioners and/or professors, but also has an impact on public government. As a result, socioeconomic activities are tied to the expansion of the accounting profession and processes. We can practically say that accounting profession is no longer where it was about twenty years ago because the world keeps evolving round technologies and so it is important to have a student perspective of what they believe they need to face the evolving future of the accounting profession.

Primarily, the objective of this study is to examine the place of soft skills in the university's current curriculum, examine the relationship between job training and soft skills as well as examine the level of ABUAD's contribution to soft skills in accounting graduates in preparing for the future. Specifically, the objectives can be highlighted as following: To examine the relevance and place of soft skills in the university's current curriculum with regards to the future of Accounting profession; to ascertain the extent by which job training and skills acquisition are enhancing the future of Accounting Profession in Nigeria; and to ascertain the level of ABUAD's contribution to soft skills learning and the future of Accounting Profession in Nigeria.

Section two of this study includes a review of literature highlighting the importance of soft skills in our current day economy and also identify the various soft skills other researchers have deemed relevant during any accounting student's formative years. Section three of this study explains the research method which comprises of a qualitative study conducted via an online distribution of questionnaires to gather feed backs from ABUAD students about their opinion on what they are receiving from the curriculum currently versus the global market's expectations. The fourth section of the study included analyses and findings of this study where it is pertinent to note that the findings of this study will make a great contribution to the body of knowledge by reviewing the criteria for drawing up undergraduate curriculum and also add to the body of literature. Finally, the study rounded up with a conclusion as well as recommendations for further studies in the final section.

REVIEW OF LITERATURE

Heang et al. (2019) performed research with 18 latest accounting graduates using a semi-structured telephone interview. According to the findings, recent accounting graduates face a variety of challenges at work. These problems with first-time jobs includes lacking specialized information, weak communication abilities, not technically knowledgeable, trouble in adjusting to working environment, inadequate time and pressure managerial skills, and a deficit of practical knowledge.

According to the report, many of the interviewees are unhappy with their respective universities' results. Accounting graduates foresee a bigger focus on application instead of theory in their lectures. It has been suggested that newly hired accounting graduates undergo training to help them overcome their early employment problems. Universities, on the other hand, should require accounting students to participate in internships in order to give them with real-world experience prior to being hired. The results of this study provide education providers insight into how to create simplified accounting curricula so that graduates are better prepared for the job market. It's also been discovered that, unlike in the past, today's employers are unable to provide instruction to their workers (Kasriel, 2018). Employers today expect university graduates to be able to start working as soon as they are employed.

However, 66 percent of recent grads are unsuited for the labor market, according to a Monster India poll of over 5,000 job seekers and employers (Pant, 2018). This indicates that university-based comprehensive education may not have adequately prepared pupils for the workforce. In a separate research performed throughout Malaysia by Monster.com, it was discovered that more than 33% of Malaysian new graduates left their first job within the first year (Azahar, 2017). One of the most significant challenges they encountered was a lack of market expertise. According to the report, classes delivered by schools may be too focused on theory, with little business collaboration or internships for academics to gain practical learning exposure.

Studies have been undertaken in relation to accounting education and the development of soft skills in connection to the future of Accounting profession in Nigeria beginning with an examination of Kavanagh & Drennan (2008) work. Several studies propose an accounting program substitution model that integrates soft skill development into students' learning. There are also a number of studies that focus on the perspectives of accountants' employers, teachers, and, as a result, accounting graduates. Hassall et al. (2005), for example, examined into management accountant employers' experiences with sentimental skills in Spain and the United Kingdom. According to the data, employers view academics' abilities and attitudes as a key impediment to the development of essential skills (Hassall et al., 2005). Employers for both nations see a lack of adequate practical accounting expertise among professors as a key roadblock to skill development. Employers in the United Kingdom regarded communication skills as the most useful and significant of the soft skills examined by researchers, whereas employers in Spain rated commitment to life-long learning as an essential component of every employee.

According to Cheng (2007), lecturers in accounting education and accounting degree graduates from five Taiwanese colleges were given survey instruments to determine the existing educational curriculum in accounting education. Cheng's study looked for ways to bridge the gap between business and, as a result, academic practitioners in the field. The five main proposals are to incorporate basic accounting, moderate accounting, specialized accounting, corporate finance, management accounting, and auditing into the school system; to include non-business modules such as effective communication, data analytics, and enterprise languages in the curriculum; and to divide students into employment and advanced study groups based on their academic performance. According to Cheng (2007), university students are better equipped to establish career goals ahead of time if they are grouped early on based on their job preferences. Soft skills, like as communication and strategic thinking and planning, should also be included in the framework, according to (Cheng, 2007).

Various scholars have also mentioned the importance of promoting the use of relational analysis in accounting education. Emmanuel & Chigbo (2019) and Healy & McCutcheon (2010), for example, suggested a case-study/real-life approach to enhance students' learning and soft skills. By adding real case studies into accounting education, students are compelled to address contemporary challenges and adapt concepts to new circumstances. Students have the ability to reflect on themselves and engage with others, which helps them grow soft skills. Other studies by Ghani et al. (2018); Albrecht & Sack (2000) call for a full overhaul of the current accounting curriculum and the way accounting lectures are delivered in order to promote the growth of generic and soft skills. Albrecht & Sack (2000) defined six major categories of problems in accounting education. The substance of the course taught and the school curriculum in general, the process of presenting these contents in a classroom environment, skills development,

innovation; personnel enhancement and the organization's reward structure and strategic guidance are among the classifications listed.

According to Albrecht & Sack (2000), the accounting program and the way in which lecturers are delivered to accounting students should be adjusted. Furthermore, Ghani et al. (2018) argue that the courses should not be taught as a series of specialized instructions, but rather that *"teachers should conceive of a creative learning measure that does not rely on memorization and heavy use of textbooks"*. Furthermore, according to Albrecht & Sack (2000), students lack what they try to take in verbatim. Content information deteriorates with time and is seldom applicable across work. Basic skills, on the other hand, are rarely out of date and are usually adaptable through roles and careers.

Furthermore, Paisey & Paisey (2010) conducted a common study that found a connection between the soft skills development and an accounting degree in a working setting vs an accounting degree without a job. Job experience has been seen to be an effective way for college students to develop a variety of wistful skills. Paisey & Paisey (2010) have presented a list of soft skills that are considered important for accounting students to learn from their education. Other soft skills discovered to be essential by various specialists have been consolidated by scientists alluded to by Paisey & Paisey (2010) in their review. This list includes both awareness and skills as well as curricular elements. The value of integrating these skills into accounting education cannot be overstated, according to several scholars like Kermis & Kermis (2010), West & Cronk (2011), Low, Samkin & Liu (2013), amongst others from around the global economy

Several soft skills identified by Paisey & Paisey (2010) and considered for the purpose of this study include time management as identified by Albrecht & Sack (2000), Hassall et al. (2005), Beard & Schwieger (2008), Kermis & Kermis (2010), and Zarr et al. (2011); accountants are expected to be proficient in public speaking as identified by Albrecht & Sack (2000), Hassall et al. (2005). According to West & Cronk (2011) and Zraa et al. (2011), every accounting graduate should be able to make sensible and succinct judgments. Graduate accountants should be able to work in groups and engage with people from a variety of cultural backgrounds (Albrecht & Sack, 2000; Emmanuel & Chigbo, 2019; Beard & Schwieger, 2008; Gupta & Marshall, 2010). Leadership qualities, mentioned by Albrecht & Sack (2000), Beard & Schwieger (2008), Cook, Bay, Visser, Myburgh & Njoroge (2011) and West & Cronk (2011) is another important skill identified for the need of valedictorians. The ability to communicate both formally and informally, in both spoken and written form, as defined by (Albrecht & Sack, 2000; Dixon et al., 2010; Beard & Schwieger, 2008; Hassall et al., 2010). Other skills identified in previous studies are Problem-solving abilities which include the ability to solve unstructured issues logically, Teamwork, analytical abilities, critical thinking, and creative thinking are all identified by (Hassall et al., 2005; De-Lange et al., 2006; Beard & Schwieger, 2008; Dixon et al., 2010; Kermis & Kermis, 2010; Zraa et al., 2011; Ghani et al., 2018).

Low et al. (2013) investigated the role of accounting education in the development of soft skills among accounting graduates and the research found that overall, a significant number of the study population sample agrees that tertiary accounting education assumes a significant part in soft skills advancement for accounting graduates. According to Frank & Joel (2020), the majority of the first job issues are mostly caused by a *"expectation divide"* between graduate workers and employers. Employers typically envisage that graduate employees should be able to handle the tasks delegated to them in a competent as well as

knowledgeable manner. Conversely, due to the absence of real-world experience, graduate employees are often unable to satisfy the demands of their bosses, as the information obtained from university degree is primarily theoretical. The following are the significant early employment issues raised in their study: (i) the application of analytical research, (ii) report writing, (iii) interpersonal contact, (iv) understanding of roles, and (v) teamwork.

Theoretical Review

To further explain the importance of soft skills, we take a look at one of the learning theories that paints a mental picture of how students take in, analyze, and retain information gained during lectures. It is important to note that the cognitive, emotional, environmental influences, interactions with people outside the classroom walls, as well as interactions within the classroom, all play a significant role in how a value system is acquired or changed, as well as how knowledge and skills are acquired.

This study is underpinned by the behaviorism learning theory which was founded by J.B Watson in 1913. It paints an analogy of how a student would usually respond as a result of their association with the environment they live in. This approach emphasizes that the learner's participation is primarily a passive stimulus response process, and that knowledge is viewed as factual, defined, and inflexible. Four key assumptions regarding learning are highlighted by Behaviourist. The first is that each stage in the learning process is brief and builds on prior behavior. Second, for a successful learning process, pupils must be continuously rewarded and reinforced, at least at first, until their behavior is influenced by the environment's reinforcement pattern. Third, the learner would receive quick feedback. Finally, the learner will be provided 'stimulus-discriminations' to determine which path to success is most likely.

Behavioral learning theory serves as the framework for human behavior that can be seen and measured. This theory suggests that teachers should devise new means of encouraging students to learn by either engaging them practically or creating a reward system to help overcome the conceptual huddle of learning. Positive reinforcement makes students more likely to succeed better than students who were just taught in the conventional way which can be linked directly to a behaviorism theory. Positive reinforcement in this sense can be linked to various soft skills from time to time other than the technical and theoretical skills taught in abstract. Behaviourism as a theory in itself has been criticized of lacking detail in its account of the learning process but regardless of this weakness, it still remains germane for the cause of this study.

Ozmon, (2012) conducted a study on philosophical foundations of education using the behaviourism theory to support the claim that soft skills gotten from the external goes a long way in shaping the learning pattern of the student while Zulhanafi88 (2012), also conducted a similar study on the implication of behaviourism learning theory to support Ozmon, (2012)'s claim. Low, Samkin & Liu (2013) investigated the role of accounting education in the development of soft skills among accounting graduates while making reference to the Behaviourism theory that agrees that tertiary accounting education assumes a significant part in soft skills advancement for accounting graduates.

METHODOLOGY

This analysis took a quantitative approach. The research method used for the purpose of this study was the survey research method.

The information regarding the population, sampling, data collection procedure and administration of survey instruments are described below:

Population and Sampling

The population of this study comprised of Students who have work exposure through internship programme or industry experiences. This includes: 300 level students - 51, 400 level students - 62, post-graduate students - 45 and 2020 alums -56 all of the department of Accounting, ABUAD formed the population size of 214 for the study. A stratified sampling technique where the population is first divided into subgroups using their various academic levels since they all share a similar characteristic and it is probable that a 300-level student might react differently compared to a post graduate student who is already out there in the global market and which is only realistic to assume interest measurement to differ between them. Considering the small size of the population, the population size was adopted as the sample size for the study.

Data Administration and Collection Procedure

The literature review in the subject of accounting education and soft skills helped with the open ended and closed ended questions for this analysis. The literature review was utilized to compile a list of soft skills to aid in the data collection of the participants' perceptions of soft talents. The aim of the survey was to gather feedback on the value of soft skills from participants, the effectiveness of their technical skills with regards to the changing economy and what soft skills they would love to see in their curriculum to further equip them as a prospective graduate accountant.

In compliance with COVID-19 protocols specifically on social distancing, the survey link was shared to each level's WhatsApp group for them to fill up on google sheet for a period of two weeks. Page 1 of the google sheet explained the purpose of the study, the importance of the result to the accounting profession as well as accounting education while subsequent pages carried the questions. The survey instrument also carried an oath to assure anonymity of responses and also ensure that responses are used only for the purpose of this study. Follow up messages were sent to encourage participation in the survey.

RESULTS

Table 1 MEAN SCORES AND STANDARD DEVIATION ON THE RELEVANCE AND PLACE OF SOFT SKILLS IN THE UNIVERSITY'S CURRENT CURRICULUM WITH REGARDS TO THE FUTURE OF ACCOUNTING PROFESSION.					
S/N	ITEMS	N	MWV	St.D	Decisions
1	Current curriculum has coursework that is sufficient to prepare me for the future as an accounting professional.	119	3.58	1.19	Agreed
2	Current curriculum includes coursework that is sufficient to prepare me for a competitive accounting employment in the industry.	119	3.50	1.12	Disagreed
3	Current curriculum provides for soft skills to build my competencies as an aspiring accounting professional.	119	3.49	1.11	Disagreed
4	Current curriculum has graduates attributes necessary for employment in job market.	119	3.57	1.01	Agreed

5	Current curriculum provides for relevant soft skills practical needed for the evolving work environment.	119	3.38	1.20	Disagreed
6	Current curriculum ensures that what is learnt in school aligned with the practices in the accounting industry	119	3.60	1.17	Agreed
7	Current curriculum provides for regular interactions with employers to ensure up to date soft skills relevant for the industry are delivered.	119	3.35	1.25	Disagreed
8	Students have been taught courses in line with the current soft skills trend in the accounting profession.	119	3.55	1.08	Agreed
9	Soft Skills should be learnt in the classroom and later on the job	119	3.69	1.14	Agreed
Gross Mean Weight Value			3.51		

Table 1 shows the respondents' responses to the perceived relevance and role of soft skills in the current University curriculum in terms of the future of the accounting profession, as well as the computed Mean Weight Value (MWV) and Gross Mean Weight Value (GMWV) on the respondents' opinions. Variables whose MWV dropped over the cut-off (GMWV) 3.51 were agreed, whereas variables whose MWV fell below the cut-off point were disagreed (Likert Scale).

The perceived relevance and place of soft skills in the University's current curriculum with regards to the future of accounting profession include the opinion that current curriculum has coursework that is sufficient to prepare students for the future as an accounting professional (3.58); the current curriculum has graduates attributes necessary for employment in job market (3.57); also, the curriculum ensures that what is learnt in institution aligned with the practices in the accounting industry (3.60); students have been taught courses in line with the current soft skills trend in the accounting profession and Soft Skills should be learnt in the classroom and later on the job (3.69) are the agreed relevance and place of soft skills in the University's current curriculum with regards to the future of accounting profession.

However, the respondents are of the opinion that variable such as current curriculum includes coursework that is sufficient to prepare students for a competitive accounting employment in the industry (3.50); current curriculum provides for soft skills to build my competencies as an aspiring accounting professional (3.49); current curriculum provides for relevant soft skills practical needed for the evolving work environment (3.38); current curriculum provides for regular interactions with employers to ensure up to date soft skills relevant for the industry are delivered (3.35) are disagreed, therefore, they are not relevance and place of soft skills in the University's current curriculum with regards to the future of accounting profession.

Table 2 MEAN SCORES AND STANDARD DEVIATION ON EVALUATION OF RELATIONSHIP BETWEEN JOB TRAINING AND SOFT SKILLS ACQUISITION IN RELATIONS TO THE FUTURE OF ACCOUNTING PROFESSION					
S/N	ITEMS	N	Mean	St.D	Decisions
1	Industrial training/Job placement is necessary to prepare the future Accountants as competent professionals.	119	4.32	0.95	Agreed
2	Industrial training/Job placement is necessary to acquiring soft skills relevant to the future of accounting.	119	4.31	0.91	Agreed
3	Industrial training/Job placement is provided for in the curriculum to ensure acquisition of relevant soft skills for the industry.	119	4.14	1.01	Agreed
4	Industrial training/Job placement provides exposure to soft skills relevant for industry.	119	4.28	0.85	Agreed

5	Industrial training/Job placement complements my coursework and prepare me better for the future as an accounting graduate.	119	4.26	0.86	Agreed
6	As a graduate, I will be able to fit into the industry.	119	3.93	1.05	Disagreed
7	Soft Skills are better learnt on the job rather than in the classroom	119	3.68	1.21	Disagreed
8	Work preference are given to students who demonstrate high proficiency in soft skills	119	3.85	1.01	Disagreed
Gross Mean Weight Value			4.10		

The respondents' responses on the relationship between job training and soft skills development in relation to the future of the accounting profession, as well as the computed Mean Weight Value (MWV) and Gross Mean Weight Value (GMWV) on the respondents' view, are provided in table 2. Variables whose MWV dropped over the cut-off (GMWV) 4.10 were agreed, whereas variables whose MWV fell below the cut-off point were disagreed (Likert Scale).

The results revealed that Industrial training/Job placement is necessary to prepare the future Accountants as competent professionals (4.32); as well as necessary to acquiring soft skills relevant to the future of accounting (4.31); also, Industrial training/Job placement is provided for in the curriculum to ensure acquisition of relevant soft skills for the industry (4.14); Industrial training/Job placement provides exposure to soft skills relevant for industry (4.28), Industrial training/Job placement complements my coursework and prepare me better for the future as an accounting graduate (4.26) are agreed as relationship between job training and soft skills acquisition in relations to the future of Accounting Profession.

The respondents however further indicated that as a graduate, I will be able to fit into the industry (3.93); Soft Skills are better learnt on the job rather than in the classroom (3.68), and work preference are given to students who demonstrate high proficiency in soft skills (3.85) are disagreed relationship between job training and soft skills acquired in related to the future of Accounting Profession.

Table 3 MEAN SCORES AND STANDARD DEVIATION ON LEVEL OF ABUAD'S CONTRIBUTION TO SOFT SKILLS LEARNING AND THE FUTURE OF ACCOUNTING PROFESSION IN NIGERIA.					
S/N	ITEMS	N	Mean	St.D	Decisions
1	The university is proactive in training students to communicate fluently.	119	3.42	1.20	Moderate Contribution
2	The university is proactive in training students on effective time management.	119	3.40	1.20	Moderate Contribution
3	The university curriculum has a separate program that enhances critical thinking and solving real-life problems.	119	3.05	1.40	Moderate Contribution
4	The university curriculum has a separate program that enhances creative thinking and analytical skills.	119	3.15	1.34	Moderate Contribution
5	The university is proactive in building student's leadership skills	119	3.47	1.28	Moderate Contribution
6	The university has a structure that supports teamwork	119	3.51	1.19	Moderate Contribution
7	The university has a structure that supports class presentations and public speaking.	119	3.68	1.26	Moderate Contribution
8	The university has a structure that supports sound decision making and interpersonal skills.	119	3.44	1.33	Moderate Contribution
9	Major achievements in school were triggered by teamwork	119	3.32	1.33	Moderate Contribution

10	The university has workable programs/courses on Emotional intelligence	119	2.94	1.50	Moderate Contribution
11	The program/courses have helps improve my role as a future accountant in this industrial Revolution era.	119	3.47	1.25	Moderate Contribution
12	ABUAD Accounting lecturers make use of soft skills while delivering their lectures	119	3.52	1.18	Moderate Contribution
13	ABUAD Accounting lecturers are knowledgeable in the area of soft skills and in its usage	119	3.68	1.140	Moderate Contribution
14	I am being taught using outdated course/programme content	119	2.74	1.37	Moderate Contribution
15	There is a need to review accounting course contents	119	3.77	1.21	Moderate Contribution
Overall Mean			3.37		

The respondents' responses on the amount of ABUAD's contribution to soft skills learning and the future of the accounting profession in Nigeria are shown in table 3. Any item with a mean score of 2.50 or above indicates moderate contribution, items with a mean score of 1.50 to 2.49 indicate fair contribution, and items with a mean score of 1.49 or lower indicate no contribution (Mohan & Parameswaran, 2011).

The result showed that the university is proactive in training students to communicate fluently (3.42); as well as effective time management (3.40); the university curriculum has a separate program that enhances critical thinking and solving real-life problems (3.05), also, creative thinking and analytical skills (3.15); the university is proactive in building student's leadership skills (3.47); it has a structure that supports teamwork (3.51); it has a structure that supports class presentations and public speaking (3.68); it has a structure that supports sound decision making and interpersonal skills (3.44); major achievements in school were triggered by teamwork (3.32), the university has workable programs/courses on Emotional intelligence (2.94); the program/courses helps to improve students role as a future accountant in this industrial Revolution era (3.47); ABUAD Accounting lecturers make use of soft skills while delivering their lectures (3.52); ABUAD Accounting lecturers are knowledgeable in the area of soft skills and in its usage (3.68); I am being taught using outdated course/programme content (2.74) and there is a need to review accounting course contents (3.77) are moderate contribution. The Weighted mean of (3.37) further confirmed that the University moderately contributed to the soft skills learning and the future of Accounting Profession in Nigeria.

DISCUSSION OF FINDINGS

Finding of the study revealed that the current curriculum of accounting in the University is relevant and provide soft skills for future accounting profession. According to Low et al. (2013), tertiary accounting education plays an essential role in the development of soft skills for accounting graduates. In addition, the study backs up Kolawole and Ogungbade (2021), who found that academic curriculum had a substantial impact on accounting graduates' employability in Nigeria. This gives credibility to the Behaviourism theory used in the study suggesting that a well-formed curriculum has a direct link to the impartation of soft skills in accounting graduate.

Finding of the study also indicated that most of the respondents revealed that relationship exist between job training and soft skills acquisition in relations to the future of Accounting Profession. The findings of Olujuwon et al. (2020) in Lagos state, Nigeria, that tertiary education curriculum was favorably linked with graduate personal quality skills, core skills, and process skills, are supported by this study. It also agrees with Lucian (2020), who stated that accounting

students (future accounting professionals) must possess a set of strong soft skills to complement the hard skills learned and assessed throughout their academic education.

Finally, the finding of the study showed that ABUAD's moderately contributes to soft skills learning and the future of Accounting Profession in Nigeria. The study contradicts Aryanti and Adhariani's (2020) result that there is an expectation gap between students' views and employers' expectations of skills-not knowledge-needed by accounting graduates. The conclusion is supported by Uyar et al. (2011), who found that the discrepancy between students' perceptions and employers' expectations about the key information accounting graduates should have is mostly due to institutions' and companies' demand.

CONCLUSION AND RECOMMENDATIONS

The study assessed the accounting graduate soft skills and the future of accounting profession in Nigeria: a study of Afe Babalola University, Ado Ekiti. Based on the findings of the study, it was concluded that in the University's current curriculum, there are relevant soft skills incorporated into it for the future of accounting profession as well as contributed to the students' skills such as communication, time management, critical thinking and solving real-life problem, creative thinking and analytical, leadership, decision making and interpersonal, emotional intelligent skills that employers are demanding in the labour market. The study recommended that management of the institution should intensify efforts to monitoring the implementation of accounting curriculum in the institution in order to continue turning out best quality accounting graduates who would be hotcake in the labour market and all the academicians in the institution also should continue working hard to complement the efforts of the management by teaching students and not deviating from the curriculum of the institution so as to inculcate the right. The study also recommends that students be engaged practically and positive reinforcement be put in place in line with behaviourism theory to encourage hardworking students to even pick up more soft skills that will be useful to the future of the accounting profession.

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