

THE SKILLS OF ACCOUNTING STUDENTS IN JORDANIAN UNIVERSITIES: A DUAL PERSPECTIVE

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ABSTRACT

The aim of this study is to identify the skills of accounting graduates required in the labor market, and to find whether the academic education of accounting keeps pace with the developments occurring in the business world. To this end, a questionnaire was distributed to a sample consisting of forty academics and forty professionals. The study reached a number of results, the most prominent of which is the presence of a statistically significant differences among the skills of accounting students that meet the requirements of the labor market from the point of view of professionals. Additionally, the presence of statistically significant differences of the extent of agreement between professionals and academics on the importance of the skills of accounting students that meet the needs of the labor market. However, the results show an absence of a statistically significant differences among the skills of accounting students that meet the requirements of the labor market from the point of view of academics. It is recommended that institutions of higher education provide sufficient flexibility towards the modification of curricula, and establish joint programs with relevant industries that help universities provide the needs of employers.

Keywords: Universities, Students, Accounting Education, Academics, Professionals, Curriculum, Skills

INTRODUCTION

Accounting has evolved over the years from the art of recording, classifying & summarizing economic events into a service activity & a descriptive & analytical information system. Accounting today is considered the language of business, as the accounting profession aims to provide financial information that helps management, potential investors and other parties involved in decision making.

Given the importance of the accounting profession & the role it plays, the educational aspect of this profession, and how it contains the knowledge & skills that properly qualify graduates for professional practice for a successful professional life cannot be overlooked (McVay et al., 2008; Tan & Veal, 2005) state that academics & practitioners in the field of accounting expect accountants to be critical thinkers & problem solvers. Therefore, the lack of skills, knowledge & adequate education creates a gap between the requirements of the labor market & the graduates provided by the educational process (Howieson, 2003). The reason for this is that graduates must have several skills such as the ability to communicate effectively with clients & colleagues, the ability to write in English & to use technology effectively, critical thinking & other personal skills. Consequently, if this gap persists, students' engagement in the labor market should be affected as it hinders getting the opportunities and building successful careers.

In order to provide university students with the necessary knowledge & skills, accounting education must be developed in line with the requirements of the labor market & the basic skills requirements of accounting students that enhance their competitiveness, and this would shed light on the role of academics in instilling the intellectual basis for continuous learning, professional development and qualifying students for the needs of the labor market (Kotb et al., 2013; Olazaran et al., 2019).

While professionals & students may see that it is the duty of academics to take into account the developments that occur in the labor market & to train students in line with these developments, academics may lack feedback from the labor market that helps them determine what skills are required and thus take them into account in the educational process. However, caution must be exercised given that there are concerns that universities have moved away from their traditional role of imparting knowledge for the sake of reputation & privileges rather than utility or influence (Albrecht & Sack, 2001). This is evidenced by the perception that education has become an economic market dominated by external demands (Marginson, 1995) and academics are viewed as being busy and focused on organizational issues that keep them from paying enough attention to developing the necessary skills required for accountants (Gammie & Cargill, 2002).

Bearing in mind that previous literature seems to have focused on categories as units, this study contributes to the literature through the investigation of individual skills regardless of the category under which each skill falls. Accordingly, this study attempts to identify the priorities of academics and professionals concerning the skills with which accounting graduates must be equipped through the educational process. Afterwards, this study also compares those priorities of both academics and professionals. Therefore, the research questions are,

From academics' perspective, what are the most important skills that should be obtained by accounting graduates through the educational process?

From professionals' perspective, what are the most important skills that should be obtained by accounting graduates through the educational process?

Do academics and professionals agree on the accounting graduates' skills that meet the requirements of the labor market?

LITERATURE REVIEW

This part of the study is concerned with presenting previous studies that have evaluated the skills that must be obtained by accounting graduates, which are: intellectual skills, technical skills, interpersonal skills, communication skills, and organizational skills. The following discussion presents the skills that fall under each of the aforementioned categories.

Intellectual Skills

Intellectual skills have been described as non-academic skills that are supposed to be useful in work environments, and are considered among the skills affecting employability (Finch et al., 2013). Therefore, intellectual skills in understanding, application, analysis and evaluation are most important when entering the profession. The evidence presented by Kavanagh & Drennan (2008) highlights the future skills that accounting graduates are likely to need, namely problem solving. Mohamed & Lashine (2003) indicate that analytical and critical thinking skills are now a practical necessity for accounting graduates, especially in light of the problems facing many organizations operating in a dynamic work environment. Thus, the accounting profession requires more innovators in problem solving and critical thinkers to identify and solve problems. The study of Bui & Porter (2010) shows that accounting educators consider that the main role of university education is to develop students' intellectual capabilities, which is reflected in analytical skills as basic educational goals. According to Sparks & Waits (2011), higher education institutions should also take a lesson in providing relevant intellectual skills while teaching and disseminating knowledge, such as critical thinking, problem solving, creativity and innovation skills that graduate students should acquire.

Although all the results of previous studies confirm the importance of intellectual skills such as logical and critical thinking, the study of Webb & Chaffer (2016) finds that the rate of satisfaction of employers in Britain with the critical thinking skills of graduates of accounting students does not exceed 55%, which indicates that university education still contains significant weaknesses. Awayiga, et al., (2010) also report that employers seek more analytical/critical

thinking skills are needed to be possessed by accounting graduates to be able to succeed in the job market. May, et al., (1996) document that 86% of accounting academics agreed that accounting curricula should contains better and more focused intellectual skills.

Accordingly, this study examines the efficiency of university education for the accounting major in developing students' skills in line with what is required by the labor market in Jordan and in countries that follow the same educational approach, from the viewpoints of academics and employers alike. Thus, this study will be the first to raise the issue of the adequacy of the capabilities of accounting graduates in terms of intellectual and critical thinking skills.

Technical & Technological Skills

Jackson & Lapsley (2003) argue that traditional accounting tasks are still considered as the central skill and therefore are highly focused on in the academic accounting programs. Employers generally expect the competence of accounting graduates in specialized areas such as taxation, auditing, credit, preparation and analysis of financial statements (Kavanagh & Drennan, 2008). Therefore, basic technical accounting and information technology skills are important aspects of the accounting education. Lin, et al., (2005) finds that accounting education in China still relies on professional cognitive training by focusing on financial accounting, finance, managerial accounting and taxes, which were considered to be of basic cognitive importance. As an extension of the results of the previous study, Awayiga, et al., (2010) emphasizes the importance of technical skills and is emphasized through the materials Financial Accounting, Cost Accounting, Tax Accounting and Auditing in Ghana.

While previous literature seems to be in agreement on the coverage of accounting technical skills in accounting curricula, the debate on curricula sufficiency of information technology skills is inconclusive. On the one hand, Sithole (2015) reveals that information technology skills have not received as much attention as they are not fully integrated into accounting curricula. This might be due to the fact that accounting curricula are already overcrowded, and integrating new IT materials is difficult (Ainsworth, 2001). Rapid technological developments might also cause for the lack of IT sufficiency in accounting curricula (Qasim & Kharbat, 2020). Another reason might be related to accounting educators themselves. Wrigh & Chalmers (2010) report that accounting lecturers do not incorporate information technology into accounting curriculum because they might lack the knowledge of this field. On the other hand, Jackling & De Lange (2009) find students to be technologically prepared and qualified, as substantive changes have occurred in the accounting curriculum with respect to technology. In addition, Chang & Hwang (2003) discover that academics have modified their accounting curricula by incorporating information technology.

Here, this study investigates the extent of the academic accounting programs' contribution to the development of technical and technological skills of Jordanian university students from the perspectives of both academics and professionals, and whether academics agree with employers on the adequacy of academic programs' coverage of technical and functional skills for graduates.

Interpersonal Skills

Interpersonal skills are non-technical skills, and often difficult to measure. Sutton 2002; Kavanagh & Drennan (2008) ascertain that soft skills are so important that employers regard them as being among the most important factors in accepting job applicants in all types of professions. According to Glenn (2008), employing people who possess soft skills is one of the main requirements for employers because of their ability to effectively perform roles in organizations to maintain competition. Moreover, Nealy (2005) emphasizes that current and future business leader's focus on developing interpersonal skills because they recognize that

interpersonal skills are essential to mastering performance in the workplace today. A study by Klaus (2010) finds that 75% of long (term career success depends on soft skills, while only 25% depends on technical knowledge.

In Zhang & Zou (2013), Chinese employers are found to prefer the skills of adaptability, sense of responsibility and enthusiasm. In Japan, professional institutions have given priority to a number of skills, such as flexibility, environmental adaptability, professional awareness and positive attitudes at work (Imai, 2004). Daff, et al., (2012) study also emphasizes the importance of the skill of self-awareness and self-management.

Additionally, the competency framework of the Chartered Institute of Management Accountants (CIMA, 2005) supports the importance of formal training in the areas of effective education and development, as the report shows that accounting certificate programs took advantage of skills development opportunities better than providers of education.

The Confederation of British Industry (CBI, 2011) reports that 30% of employers would like to see improved skills development in general within Universities. However, Wells et al., 2009; Kavanagh & Drennan (2008) have had a particular focus on skill resilience as to the importance of the skill for employers and graduates. Although it is a skill required by employers upon graduation, academics and employers wonder whether it is possible to educate and develop resilience graduate students as part of the academic program for a bachelor degree (Crawford et al., 2011). Thus, this study attempts to discover which of the interpersonal skills matter most to professionals in Jordan, and the extent to which academics are committed to the development of those skills efficiently and effectively.

Communication Skills

Jones & Abraham (2007) examine the perceptions of employers & academic institutions regarding skills for employability. The results of Zaid & Abraham (1994) reveal that accounting graduates in Australia face problems related to job cohesion in the workplace, particularly in the areas of communicating with others, writing reports, & understanding responsibilities, whereas educational institutions have a much higher awareness of their effectiveness in preparing students for oral presentation. Therefore, Riley & Simons (2016) recommend that academics should respond to the importance of integrating written communication skills in academic programs.

The results of Jackling & de Lange (2009) agree with previous studies in terms of the importance of communication and dealing with others, and the focus was on written communication, followed by interpersonal skills and oral communication skills. The study Bui & Porter (2010) adds to the previous skills, from the point of view of employers, communication skills, presentation skills and teamwork skills for accounting graduates. Also comes the study of Lin, et al., (2005) to investigate whether there any difference in perceptions between 181 accounting practitioners and 43 faculty members regarding the knowledge and skills that would be integrated into the accounting curriculum. The result indicates the importance of written communication, oral communication, & decision making skills recognized in American studies as being among the most important skills.

Contrary to previous findings, Wally-Dima (2011) examines a range of skills using 12 lecturers & 30 accounting and auditing firms. The results show that the most required skills are decision making and interpersonal skills. In addition, oral communication & risk analysis are less important for skill development. While Stone & Lightbody (2012) provide important additional evidence of the need to develop listening skills as part of a communication skill set. Helliard, et al., (2006) finds teamwork to be one of the most important skills among employers, academics are found to have not been focusing much on teamwork, which could be an indication of a gap between the skills that academics see as important to students, and those that professional practitioners focus on.

Siriwardane & Durden (2014) suggest that deficiencies may be attributed to a lack of understanding of employer requirements by accounting academics, and higher education providers may be ineffective in providing training that develops these skills. Notably, they reviewed 19 studies published between 1972 & 2012 to investigate the written & oral communication skills of practicing accountants. They document that oral communication skills are generally rated by professional practitioners as being more important than written communication skills, and that there are other key differences in the views of academics and practitioners.

In addition to communication skills, Bouyer (2011) identifies the expectations of the Big Four with regard to hiring graduates, that employers prefer accounting graduates with a renewed, changeable & coherent mindset, *i.e.*, the ability to work in diverse teams including the ability to interact. With people from different cultural backgrounds.

In light of the apparent variation in the priorities of employers and academics in what must be taken care of in developing the skills, and the different time periods during which previous studies have been conducted, the aim of this study is to identify communication skills needed for students in Jordanian universities as viewed by professionals and academics.

Organizational Skills

Organizational and managerial skills are frequently and obviously required skills. De Villiers (2010) posits that organizational and managerial skills, including leadership, not only distinguish prominent leaders and managers, but are positively associated with excellent performance at all other professional levels. Keller, et al., (2011) emphasize the importance of organizational and administrative skills, since the failure to manage projects and institutions is caused by unproductive meetings, lack of team cohesion, and weak leadership.

A survey conducted by Gammie, et al., (2008) reveals that, in addition to leadership, professional accounting firms view organizational skills, such as supervision, team management, delegation, and motivation are worthy of additional attention in education and training. More organizational skills that graduates are required to understand and possess including organizational dynamics, and team member behaviors (Brandel, 2006), adherence to company values, coordination of ideas for different individuals, good handling of risk and compliance with control and planning (DiVincenzo, 2006).

However, the results of VanIngen (2007); Messner, et al., (2008) document that MBA graduates and accounting professionals with high technical skills lack organizational and managerial skills, and that effective management in a labor market environment depends on a balance between technical skills and organizational and managerial skills.

Therefore, this study focuses on organizational and administrative skills and explores the importance of each of them within the educational and professional environment in Jordan, and whether organizational and administrative skills receive appropriate attention from academics.

METHODOLOGY

The study population consists of academics in accounting departments in Jordanian universities to take their opinions about the skills that accounting students should acquire to succeed in their future careers. It also consists of professionals whose opinions will be taken on the skills that must be acquired by accounting students that are in line with the accounting profession and the continuous developments that are occurring in the business world. In view of the fact that the community is not defined, the purposive sample is used, as the study sample included (40) academics in the accounting departments of six Jordanian universities and (40) professional auditors working at ten accounting firms.

To empirically measure skills’ priorities, and test the difference between the perspectives of academics and professionals, a quantitative study is conducted by using a questionnaire. The questionnaire included a list of skills adopted by prior literature, mainly; Albtecht & Sack (2000). It was distributed to the study sample members in order to identify the most important skills of accounting students, which were measured with (22) items, rated on a five point Likert scale. While the Chi-square & the Mann-Whitney are used to statistical test differences in participants’ views, the Relative Importance Index (RII) was used to arrange skills and challenges based on the priorities contained in the answers of professionals and academics, noting that the midpoint will be considered the cutoff point that separates important and non-important paragraphs and that the order of priorities will be according to the following law,

$$\begin{aligned}
 RII &= \sum \frac{W}{AN} * 100 \\
 &= \frac{5n_5 + 4n_4 + 3n_3 + 2n_2 + 1n_1}{5xn}
 \end{aligned}$$

(0<RII<1)

The questionnaire was manually distributed to a sample of academics with extensive experience in the educational field to find out their views on the most important skills for accounting students based on the requirements of the profession and the labor market. The questionnaire was also distributed to a sample of professionals with extensive experience in the professional field and holders of professional certificates such as auditors and financial managers in companies to take their views on knowing the most important skills that graduates of accounting students should acquire.

RESULTS & DISCUSSION

The demographic characteristics of the study sample individuals are: age, academic qualification, and years of experience and professional certificates. The frequencies and percentages of demographic variables for the study sample individuals are as follows,

Class		Academics		Professionals	
		Frequency	Percentage	Frequency	Percentage
Age	25-35	6	15%	18	45%
	36-45	7	17.50%	14	35%
	46-55	19	47.50%	6	15%
	Above 55	8	20%	2	5%
Degree	Bachelor	0	0%	36	90%
	Master	4	10%	3	7.50%
	PhD	36	90%	1	2.50%
	Other	0	0%	0	0%
Experience	<10	6	15%	18	45%
	Oct 20	8	20%	14	35%
	>20	26	65%	8	20%
Certificate	CPA	0	0%	4	10%
	JCPA	0	0%	1	2.50%
	CMA	1	2.50%	1	2.50%
	CIA	0	0%	1	2.50%
	Other	39	97.50%	33	82.50%

Table (1) shows that the age group (from 46 to 55) constituted 47.5%, which indicates that the academic community in Jordanian universities consists mostly of the middle age group, and this may be an indication that this age group has lived through the two periods of time, namely the pre and post technology phase. This affects the extent of their interest in and keeping pace with developments, and thus this group may be the ablest to maintain a balance between technological developments and the main scientific requirements, as well as the statistics show that the majority of the sample members are holders of a PhD at a rate of 90% and this percentage indicates that universities target PhD holders. Results the extent of full commitment by universities to the instructions of the Jordanian Ministry of Higher Education when appointing teaching staff. Also, the category of years of practical experience, which was (more than 20), is the highest category among the sample members, with a percentage of 65%, in accordance with the age group. While the professional certificates were at a rate of 2.5%, and this result indicates that it is the lowest among the demographic variables related to academics, and this percentage may also be the reason why academics do not have sufficient professional experience.

As for the professionals, it is evident that the age group (from 25 to 35) constituted the majority of the respondents from among the sample members at a rate of 45%, and this is evidence of the targeting of professional institutions to the youth category. Information and the spirit of competition and self-development prevails among them. Also, with regard to academic qualification, it was found that the majority of the sample members are holders of a bachelor’s degree, at a rate of 90%, and this is evidence of support for the first result, which is the focus of professional institutions for the youth category, which, as we mentioned, may be the reason for targeting this category is harmony with developments and their keeping pace with the required professional commitment. As well as years of experience, it is clear to us from the above table that the majority of the respondents are professionals who have practical experience in the category (less than 10 years) by 45% and in accordance with the two previous categories. Finally, professional certificates, it is clear that the percentage of those who hold professional certificates among the sample members is small, as it was 17.5%. Nevertheless, this percentage does not hinder the professionals to do a better professional performance, but they may need to develop and adhere to professional laws, which may be the acquisition of sufficient experience and developments and keep pace it depends on the jurisdiction of the certified legal professional certificates.

The statistics presented in table (2) present the results of three models; the first relates to the ranking of skills and the statistical differences among skills from the point of view of the academics, the second relates to the ranking of skills and the statistical differences among skills from the point of view of the professionals, and the third shows the differences in views of academics and professionals about the importance of those skills.

Code	Skill	Academics		Professionals		Mann(Whitney Z (Sig.)
		Rank (RII)	Mean Rank	Rank (RII)	Mean Rank	
S1	The ability to research, think logically and analyze, the power of reasoning and critical analysis	3(0.705)	37.93	14 (0.77)	43.08	-1.029
S2	Mathematical and statistical applications, and computer skills	19 (0.595)	32.96	6 (0.795)	48.04	-2.990***
S3	Solve problems and build arguments	7 -0.655)	35.91	11-0.775)	45.09	-1.825*

S4	Continuous learning	20 -0.59)	35.69	20 -0.705)	45.31	-1.905*
S5	Participations of practitioners should be provided in accounting lessons to facilitate understanding of the material	17 -0.62)	33.59	10 -0.785)	47.41	-2.739***
S6	Academic success in accounting lessons is important for choosing accounting as a profession	11 -0.645)	36.99	17 -0.735)	44.01	-1.391
S7	Evaluation, response and reception of new ideas	22 -0.555)	30.63	4 -0.825)	50.38	-3.924***
S8	Initiative, inspiration and self-learning	11	32.39	18	48.61	-3.244***
S9	Ability to select and set priorities within limited resources and organize work to meet deadlines	-0.645 7 -0.655	35.1	-0.71 7 -0.79	45.9	-2.157**
S10	Entrepreneurship	4 (0.665)	34.26	3 (0.83)	46.74	-2.521**
S11	Decision making	18 (0.6)	29.19	1 (0.875)	51.81	-4.566***
S12	The ability to anticipate and adapt to changes	16 (0.63)	34.24	7 (0.79)	46.76	-2.518**
S13	Interpersonal relationships and communication skills	9 (0.65)	36.11	11 (0.775)	44.89	-1.750*
S14	Independent thinking	2 (0.73)	45.53	22 (0.61)	35.48	-2.015**
S15	There should be lessons that contain tax practices within the accounting lessons	11 (0.645)	37.76	18 (0.71)	43.24	-1.085
S16	Encouraging students to research and write essays	1 (0.79)	46.39	21 (0.65)	34.61	-2.339**
S17	Interact with different people, culturally and intellectually	11 (0.645)	34.74	11 (0.775)	46.26	-2.286**
S18	Commitment to ethical thinking and behavior	9 (0.65)	36.18	16 (0.76)	44.83	-1.719*
S19	Conducting objective tests in the department to measure the student's understanding	4 (0.665)	38.88	2 (0.835)	42.13	-0.643

S20	Presenting, discussing, stating and defining opinions in an effective manner through formal and informal communication, written and spoken	15 (0.635)	34.23	7 (0.79)	46.78	-2.497**
S21	Directing students to train by practitioners to learn better accounting materials	21 (0.585)	32.78	14 (0.77)	48.23	-3.070***
S22	Transferring knowledge to others	6 -0.66	33.54	5 -0.805	47.46	-2.798***
Combined Mean Rank		N/A	26.16	N/A	54.84	-5.524***
Chi-square -Sig.)		29.785*		51.224***		N/A

CONCLUSION

This study comes to emphasize the need for integration between accounting education, the labor market and the requirements of the accounting profession in light of the continuous changes and developments in the business world and the accounting profession. This study will help professionals by communicating their point of view to academics, as this study demonstrates the desire of professionals in terms of knowledge and skills required of graduates, which may help professionals to obtain graduates who have the ability to adapt in different work environments in the event that educational institutions respond to these demands.

The most prominent finding is complete contrasting ranking of two skills; while “Academic success in accounting lessons is important for choosing accounting as a profession” and “Independent thinking” have ranked first and second, respectively, professionals considered them the least important of skills. As such, the results of this study indicate that academics focus their efforts to develop students' skills that may not meet the requirements of the profession, leading to a clear gap between the accounting curriculum and the practice of accounting, substantiating professionals concerns that teaching accounting may become incomprehensible due to the lack of practical examples to help accounting students succeed in their careers in the business world.

This study may help academics to understand the requirements of the labor market, take them into account, and work to meet these requirements in the event that they are not available in the educational system and study plans, and the results of this study may help universities to know what academics need to achieve the requirements of the labor market and thus provides an opportunity for universities. To provide the necessary facilities that help academics to carry out their role effectively, in addition to developing the teaching staff through training courses or reducing the pressures imposed by universities on academics in various administrative work.

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