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# **Generic Skills in Accounting Education in Saudi Arabia**

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## Abstract

This study examines the development of generic skills in the Saudi Arabian accounting education. The lack of generic skills among accounting graduates is an issue of ongoing concern as the gaps between the needs of employers and the skills of graduates hinders the economic development in Saudi Arabia. This concern over the development of generic skills in accounting education in Saudi Arabia provided the motivation for this study.

Based on International Education Standards (IES) 3 and 4, this study examined five categories of generic skills: intellectual, personal, organizational and business management, interpersonal and communication, and ethics. Further, using Bui and Porter's (2010) theoretical framework, the study assessed within-group constraints gap of three stakeholder groups (final year students, accounting graduates and educators), and the factors hindering the development of generic skills (i.e. constraining factors). The within-group expectation-performance gap of employers and between-group comparisons of the expectation gap and performance gap (educators vs. employers) were also explored. Finally, this study compared the expectation gap and performance gap between groups (students, graduates, employers, educators). Interviews and survey questionnaires were used to collect the data for the perceptions of the four stakeholder groups in Saudi Arabia.

The results show that all stakeholders considered all generic skills as important for accounting graduates to be successful in employment with ethical skills being rated as most important. In addition, they perceived that graduates should acquire a reasonably high level of competence in all five skills categories. The stakeholder groups believed the level of competence that have been acquired by graduates is lower than the level of competence that should be acquired suggesting that there were constraints gap and expectation-performance gap. This finding indicates that accounting education in Saudi Arabia is not producing graduates with the competencies needed in the workplaces. A number of constraints were found to have hindered the development of generic skills in accounting education and they were mostly institutional related (e.g., content oriented curriculum; large class sizes and insufficient time), and student related (e.g., students' own motivation and lack of ability).

This study contributes to the literature on generic skills in non-western nations, where not much of the current literature is focused on. The results provided evidence of skills gaps, highlighted

areas of concern in the Saudi graduates' skill development in accounting education and had implications for the human capital of the nation. Some suggestions for improving graduates' skills development were provided.

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# Table of Contents

Abstract.....	I
Acknowledgements.....	III
Table of Contents.....	IV
List of Tables .....	XI
List of Figures.....	XIV
List of Appendixes.....	XV
List of Acronyms .....	XVII
Chapter One: Introduction .....	1
1.1 Background .....	1
1.2 Problem Statement .....	3
1.3 Aim and Objectives.....	6
1.4 Method .....	8
1.5 Significance of the Research.....	9
1.6 Scope of the Study.....	10
1.7 Outline of the Thesis .....	11
1.8 Summary .....	13
Chapter Two: Human Capital, Stakeholder Theory and Accounting Education in Saudi Arabia.....	14
2.1 Introduction .....	14
2.2 Human Capital and Education.....	14
2.3 Stakeholder Theory and Education .....	17
2.4 The Saudi Arabia Context.....	19
2.4.1 Background.....	19
2.4.2 The Labour Market and Unemployment.....	20
2.5 The Saudi Education System .....	22

2.5.1	Background .....	22
2.5.2	Accounting Education in Saudi Arabia.....	24
2.6	Accounting and the Auditing Profession in Saudi Arabia .....	26
2.7	Summary .....	28
Chapter Three: Literature Review .....		30
3.1	Introduction .....	30
3.2	Calls for Inclusion of Generic Skills in Accounting Education .....	30
3.3	Important Generic Skills .....	32
3.3.1	Educators' Perceptions.....	32
3.3.2	Students' Perceptions.....	34
3.3.3	Graduates' Perceptions .....	35
3.3.4	Employers' Perceptions .....	36
3.4	Constraints Gap .....	38
3.4.1	Educators.....	38
3.4.2	Students.....	39
3.4.3	Graduates .....	40
3.5	Expectation-performance Gap.....	41
3.6	Expectation Gap.....	43
3.6.1	Expectation Gap between Educators and Employers .....	43
3.6.2	Expectation Gap between Employers and Students/Graduates .....	45
3.6.3	Expectation Gap between Educators and Students/Graduates.....	47
3.7	Performance Gap .....	47
3.7.1	Performance Gap between Educators and Employers .....	47
3.7.2	Performance Gap between Employers and Students/Graduates.....	49
3.7.3	Performance Gap between Educators and Students/Graduates .....	49
3.8	Constraining Factors .....	51
3.8.1	Student-related Constraints.....	51

3.8.2	Institutional Constraints .....	54
3.8.3	Teacher-related Constraints .....	56
3.9	Summary .....	58
Chapter Four:	Conceptual Framework .....	62
4.1	Introduction .....	62
4.2	Classification of Generic Skills .....	62
4.3	Bui and Porter's (2010) Gaps Framework .....	68
4.3.1	The Expectation Gap.....	69
4.3.2	The Performance Gap .....	69
4.3.3	The Constraints Gap .....	69
4.4	The Framework of This Research .....	70
4.4.1	The Skills Classification Framework.....	70
4.4.2	The Gaps Framework.....	71
4.5	Summary .....	76
Chapter Five:	Methodology .....	77
5.1	Introduction .....	77
5.2	Research Stance, Philosophy and Paradigm .....	77
5.2.1	Ontology, Epistemology and Methodology .....	77
5.2.2	The Approach of this Study .....	80
5.3	The Research Objective and Research Questions .....	82
5.4	Research Strategy .....	83
5.5	Research Questionnaire Design .....	84
5.5.1	Survey Design.....	84
5.5.2	Pilot Test.....	88
5.5.3	Translation .....	89
5.5.4	Sampling Frame .....	89
5.5.5	Data Collection Techniques.....	92



5.5.6	Data Analysis .....	93
5.6	Research Interview Design .....	94
5.6.1	Interview Questions and Samples .....	94
5.6.2	Data Collection .....	95
5.6.3	Data Analysis for Interview .....	96
5.7	Ethical Considerations .....	97
5.8	Reliability, Validity and Generalisability .....	98
5.9	Summary .....	100
Chapter Six: The Importance of Generic Skills .....		101
6.1	Introduction .....	101
6.2	Final Year Students .....	101
6.2.1	Demographics .....	101
6.2.2	Importance of Generic Skills .....	102
6.2.3	Discussion .....	106
6.3	Graduates .....	107
6.3.1	Demographics .....	107
6.3.2	Importance of Generic Skills .....	108
6.3.3	Discussion .....	113
6.4	Educators .....	113
6.4.1	Demographics .....	113
6.4.2	Importance of Generic Skills .....	115
6.4.3	Discussion .....	119
6.5	Employers .....	120
6.5.1	Demographics .....	120
6.5.2	Importance of Generic Skills .....	121
6.5.3	Discussion .....	125
6.6	Comparison between Groups .....	126

6.7	Summary .....	128
Chapter Seven: Level of Competence, Constraints Gap and Constraints Factors .....		130
7.1	Introduction .....	130
7.2	Final Year Students .....	131
7.2.1	Introduction.....	131
7.2.2	The Level of Competence.....	131
7.2.3	Constraints Gap.....	133
7.2.4	Interviews.....	134
7.2.5	Discussion of Constraints Gap Perceived By Students.....	135
7.2.6	Constraints Factors.....	137
7.3	Graduates.....	146
7.3.1	Introduction.....	146
7.3.2	The Level of Competence.....	146
7.3.3	Constraints Gap.....	147
7.3.4	Interviews.....	148
7.3.5	Discussion of Constraints Gap.....	150
7.3.6	Constraints Factors.....	152
7.4	Educators.....	159
7.4.1	Introduction.....	159
7.4.2	The Level of Competence.....	160
7.4.3	Constraints Gap.....	161
7.4.4	Interviews.....	161
7.4.5	Discussion of Constraints Gap.....	163
7.4.6	Constraints Factors.....	163
7.5	Summary .....	172
Chapter Eight: Results of Expectation-performance Gap, Expectation Gap and Performance Gap.....		175

8.1	Introduction.....	175
8.2	Employers.....	175
8.2.1	The Level of Competence.....	176
8.2.2	Expectation-performance Gap: Employers.....	176
8.3	Expectation Gap: Employers versus Educators.....	181
8.3.1	Discussion.....	181
8.4	Performance Gap: Employers versus Educators.....	183
8.4.1	Discussion.....	183
8.5	Expectation Gap and Performance Gap between Other Groups.....	184
8.5.1	Expectation Gap.....	184
8.5.2	Performance Gap.....	188
8.6	Summary.....	191
Chapter Nine: Summary and Conclusion.....		196
9.1	Introduction.....	196
9.2	Main research findings.....	197
9.2.1	Research Question 1: Importance of Generic Skills.....	197
9.2.2	Research Question 2: Within-Group Constraints Gaps.....	198
9.2.3	Research Question 3: Within-Group Expectation-Performance Gaps.....	199
9.2.4	Research Question 4: Between-Group Expectation Gaps and Performance Gaps .....	199
9.2.5	Research Question 5: Between-Group Expectation Gaps.....	200
9.2.6	Research Question 6: Between-group Performance Gaps.....	201
9.3	Contribution.....	201
9.4	Implications of the Study.....	201
9.5	Recommendations.....	204
9.6	Research limitations.....	207
9.7	Future research.....	208

References.....210

## List of Tables

Table 5.1: Approaches and features of the two main epistemological paradigms.....	80
Table 5.2: Constraints factors .....	87
Table 5.3: List of universities sample .....	91
Table 5.4: Type and number of organisations represented in the study .....	92
Table 5.5: Interviews conducted .....	95
Table 6.1: Demographics of final year accounting students.....	101
Table 6.2: Descriptive statistics of the importance of generic skills .....	102
Table 6.3: Number of items, cronbach $\alpha$ , means and standard deviation for importance for the five skills groups: students.....	105
Table 6.4: Demographics of graduates .....	107
Table 6.5: Descriptive statistics of the importance of generic skills .....	108
Table 6.6: Number of items, cronbach $\alpha$ , means and standard deviation for importance for the five skills groups: graduates.....	112
Table 6.7: Demographics of educators .....	113
Table 6.8: Descriptive statistics of the importance of generic skills .....	116
Table 6.9: Number of items, cronbach $\alpha$ , means and standard deviation for importance for the five skills groups: educators.....	118
Table 6.10: Demographics of employers .....	120
Table 6.11: Descriptive statistics of the importance of generic skills .....	122
Table 6.12: Number of items, cronbach $\alpha$ , means and standard deviation for importance for the five skills groups: employers .....	125
Table 6.13: Comparison of important skills between different groups .....	127
Table 6.14: Important skills - Independent sample t-tests results for different groups.....	127
Table 7.1: Level of competence accounting graduates should acquire and the level of competence they expected to have acquired: students.....	133
Table 7.2: Paired sample t- tests for should acquire and expect to acquire for students .....	133

Table 7.3: Constraints factors as perceived by final year students .....	137
Table 7.4: Constraints revealed in the responses to the open-ended question.....	138
Table 7.5: Level of competence accounting graduates should acquire and the level they actually have acquired: graduates .....	147
Table 7.6: Paired sample t- tests for should acquire and expect to acquire for graduates .....	148
Table 7.7: Constraints factors as perceived by graduates .....	152
Table 7.8: Constraints revealed in the responses to the open-ended question.....	153
Table 7.9: Level of competence accounting graduates should acquire and the level they have acquired: educators .....	160
Table 7.10: Paired sample t- tests for should acquire and expect to acquire for educators ...	161
Table 7.11: Constraints factors as perceived by educators .....	164
Table 7.12: Constraints revealed in the responses to the open-ended question.....	165
Table 7.13: Within-group constraints gaps for the five generic skill categories for three different stakeholder groups .....	172
Table 7.14: List of constraining factors that have limited the development of generic skills according to students, graduates and educators. ....	173
Table 8.1: Employers' perceptions of the level of competence.....	176
Table 8.2: Paired sample t- tests for should acquire and expect to acquire for employers....	177
Table 8.3: Expectation gap: employers versus educators .....	181
Table 8.4: Performance gap: employers versus educators.....	183
Table 8.5: Level of competence that should be acquired for different groups .....	184
Table 8.6: Expectation gap - Independent sample t-test results for different groups .....	185
Table 8.7: Level of competence that graduates have acquired for different groups.....	188
Table 8.8: Performance gap - Independent sample t-test results for different groups .....	189
Table 8.9: Expectation-performance gap: employers .....	192
Table 8.10: Expectation gaps: educators and employers .....	192
Table 8.11: Expectation gaps between different groups' perceptions .....	193
Table 8.12: Between-group performance gaps for different generic skill categories .....	194

## List of Figures

Figure 3.1: The constraints factors limiting the development of generic skills.....	52
Figure 4.1: Skills classification framework .....	64
Figure 4.2: Breakdown of the expectation–performance gap (Bui and Porter 2010).....	68
Figure 4.3: Modified Bui and Porter (2010) framework used in this study.....	75
Figure 5.1: The epistemological continuum .....	80

## List of Appendixes

Appendix A: Examples of Generic Skills Classification Frameworks .....	234
Appendix B: List of generic skills identified in International Education Standard (IES) 3-4 .....	237
Appendix C: Generic Skills Categories .....	238
Appendix D: Examples of Accounting Degree Profiles in The Nine Different Saudi Universities .....	240
Appendix E1: Questionnaire For Final Year Students (English Version).....	245
Appendix E2: Questionnaire For Graduates (English Version) .....	256
Appendix E3: Questionnaire For Educators (English Version).....	267
Appendix E4: Questionnaire For Employers (English Version) .....	277
Appendix E5: Translation of Questionnaire in Arabic Language For Final Year Students .....	287
Appendix E6: Translation of Questionnaire in Arabic Language For Graduates.....	298
Appendix E7: Translation of Questionnaire in Arabic Language For Educators.....	309
Appendix E8: Translation of Questionnaire in Arabic Language For Employers.....	320
Appendix F1: Interview Questions For Final Year Students.....	330
Appendix F2: Interview Questions for Graduates .....	332
Appendix F3: Interview Questions for Educators .....	333
Appendix F4: Interview Questions for Employers .....	335
Appendix F5: Translation of Interview Questions For Final Year Students .....	336
Appendix F6: Translation of Interview Questions For Graduates.....	337
Appendix F7: Translation of Interview Questions For Educators.....	338
Appendix F8: Translation of Interview Questions For Employers.....	340
Appendix G: Cronbach's $\alpha$ for the level of competence .....	341
Appendix H1. Normality Distribution (Students).....	342



Appendix H2. Normality Distribution (Graduates) .....	343
Appendix H3. Normality Distribution (Educators) .....	344
Appendix H4. Normality Distribution (Employers) .....	345
Appendix I1: Important Generic Skills (49-items) .....	346
Appendix I2: Constraints Gap: Final Year Students.....	351
Appendix I3: Constraints Gap: Graduates .....	356
Appendix I4: Constraints Gap:Educators .....	361
Appendix I5: Expectation-performance Gap: Employers.....	366
Appendix I6: Expectation Gap: Between Groups.....	371
Appendix I7: Performance Gap: Between Groups .....	376

## List of Acronyms

AAOIFI	Accounting and Auditing Organization for Islamic Financial Institutions
AECC	Accounting Education Change Commission
ACNRS	ACNielsen Research Services
AICPA	American Institute of Certified Public Accountants
AACSB	Association to Advance Collegiate Schools of Business
AAGE	Australian Association of Graduate Employers
ASCPA	Australian Society of Certified Practising Accountants
CPA	Certified Public Accountant
GAAP	Generally Accepted Accounting Principles
KAU	King Abdulaziz University
KFUPM	King Fahd University for Petroleum and Minerals
KFU	King Faisal University
KKU	King Khalid University
KSU	King Saud University
HEC	Higher Education Council
ICAA	Institute of Chartered Accountants in Australia
IAESB	International Accounting Education Standards Board
IES	International Education Standard
IFAC	International Federation of Accountants
IFRS	International Financial Reporting Standards
IMAMU	Imam Muhammad Bin Saud Islamic University
MOHE	Ministry of Higher Education

NZICA	New Zealand Institute of Chartered Accountants
OBM	Organizational and Business Management
PMU	Prince Mohammad Bin Fahd University
PNU	Princess Nora bint Abdul Rahman University
RESA	Royal Embassy of Saudi Arabia
SAA	Saudi Accounting Association
SAMA	Saudi Arabian Monetary Agency
SOCPA	Saudi Organisation for Certified Public Accountants
SPSS	Statistical Package for the Social Sciences
WB	World Bank
WFB	World Fact Book

# Chapter One: Introduction

Every year, graduates leave universities having gained their accounting degrees, with the hope that what they have learned through their degree programme will have equipped them with the skills they need to be successful accountants. Similarly, the employers seeking to hire new graduates for their firms look for new recruits that have the necessary skills. This chapter provides some background on generic skills in accounting education and why this topic has been of high interest for several decades. Following this background, this chapter will then outline the problem statement, aims of the study, methods used, and the significance and scope of this research.

## 1.1 Background

The issue of generic skills in accounting education has been controversial for many years. A frequent comment that arises is that graduates are inadequate in the skills required in the workplace (Jackson & Chapman, 2012). Numerous studies (e.g., Jackling & de Lange, 2009; Kavanagh & Drennan, 2008; Low, Botes, De La Rue, & Allen, 2016) have explored the issue of the “expectation gap” that occurs when accounting graduates complete their degrees without having acquired the level of competence in generic skills expected by employers.

Generic skills are those skills that are applicable socially, professionally and educationally. These skills include personal attributes that help to improve a person’s social interactions and job performance (e.g., communication and interpersonal skills) (Parsons, 2008). These skills are also called “soft skills” and they are thought to complement the “hard” skill or technical skills of a particular discipline such as accounting. Although some generic skills can be developed at the workplace or be learned “on the job” (AC Nielsen Research Services (ACNRS), 2000; Bennett, Dunne, & Carre, 2000; Bolles, 2002), it has been argued that these skills can also be developed during a student’s university studies. Gilbert, Balatti, Turner and Whitehouse (2004) suggest that good training in generic skills is possible if students get involved in holistic learning situations that integrate skills, knowledge, values and attitudes.

In accounting, professional bodies, employers and researchers have all criticised tertiary-level accounting courses for not helping graduates develop an adequate level of competence in

generic skills for today's business world, which is constantly changing (e.g., Albrecht & Sack, 2000; American Institute of Certified Public Accountants (AICPA), 1998). With globalisation, increased competition and the rapid development in information technology and communication facilitated by the internet (de Lange, Jackling, & Gut, 2006; Howieson, 2003; Pan & Perera, 2012), professional accountants are expected to be competent in a variety of generic skills as well as the traditional competencies of accountants, such as technical skills, values, ethics and attitudes (Hancock, Howieson, Kavanagh, Kent, Tempone, & Segal, 2009; Kavanagh, Hancock, Howieson, Kent, & Tempone, 2009; Paisey & Paisey, 2010; Sin, Reid, & Jones, 2012). During recruitment, employers often consider the applicant's generic skills rather than just the grades achieved (Harvey, 2000). This can be seen in the criteria listed in accounting job advertisements, which often include generic skills alongside formal qualifications. This means that when several graduates apply for the same position, those with a higher level of competence in generic skills are more likely to be successful. Accounting graduates who are highly competent in a diverse range of generic skills are perceived as more able to perform well in the dynamic and complicated business environment than those who are less competent (Bowden, Hart, King, Trigwell, & Watts, 2000).

The discussion on generic skills in accounting internationally has suggested that university policy-makers and educators need to adapt their curricula so that their graduates can acquire and develop competence in the generic skills needed by the modern workplace (Bunney, Sharplin, & Howitt, 2014). Over 20 years ago, the Australian Society of Certified Practising Accountants (ASCPA) and the Institute of Chartered Accountants in Australia (ICAA) (ASCPA and ICAA, 1996)<sup>1</sup> had stressed the need for educators to provide programmes that teach a range of generic skills alongside traditional accounting skills. Similarly, the AICPA (1999) indicated that Certified Public Accountants (CPAs) should be competent in leadership and communication skills as well as technical accounting skills. Later, Albrecht and Sack (2000) and Howieson (2003) also suggested that the development of generic skills should be a necessary part of accounting programmes. Furthermore, accreditation bodies now require universities to include generic skills in their accounting curricula as part of the quality assurance process (ICAA & CPA, 2012).

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<sup>1</sup> Since 2000, the ASCPA has been called CPA Australia. Since 2013, ASCPA has been merged with the New Zealand Institute of Chartered Accountants and is now called Chartered Accountants Australia and New Zealand.

Some studies suggest that accounting faculties should educate students about the need for generic skills as well as improving their students' level of competence in these skills (Usoff & Feldmann, 1998). However, including generic skills in accounting degree programmes may require widespread and fundamental curriculum changes (Abayadeera & Watty, 2014). Consequently, providers of accounting courses have been put under pressure to consider ways to bridge the gap between what is taught at tertiary institutions and what is required in the workplace. Some universities in countries like the United States (US), Australia, the United Kingdom (UK) and New Zealand have reviewed their accounting degree programmes so they can improve their graduates' level of competence in generic skills and meet the standards expected of a professional accountant (Keneley & Jackling, 2011). With many calls for education providers to address this gap (e.g., Bui & Porter, 2010; Hancock et al., 2009; Willcoxson, Wynder, & Laing, 2010), universities have attempted to improve graduates' level of generic skills (Hassall, Joyce, Montano, & Anes, 2005). However, to date, the literature suggests that accounting graduates' lack of competence in generic skills is still a concern.

## 1.2 Problem Statement

The literature has often compared the perspectives of different stakeholder groups about which skills are important for success, as well as the levels of competence that should be acquired at university and the level of competence that graduates acquired (e.g., Abayadeera & Watty, 2016; Ameen, Jackson, & Malgwi, 2010; Hawkes, Fowler, & Tan, 2003; Jones & Abraham, 2007; Kavanagh & Drennan, 2008). Frequently, these studies find that graduates have basic accounting and analytical skills but lack sufficient competence in other important generic skills (Jackling & de Lange, 2009; Tempone, Kavanagh, Segal, Hancock, Howieson, & Kent, 2012; Wells, Gerbic, Kranenburg, & Bygrave, 2009), and graduates are becoming aware that their education has not allowed them to develop these skills (Jackling, Naidoo, Oliver & Prokofieva, 2013). Employers also report that many essential generic skills are not being developed sufficiently in degree courses (e.g., Abayadeera & Watty, 2016; Hassall et al., 2005; Jackling & de Lange, 2009; Kavanagh & Drennan, 2008). Different stakeholder groups also have different perceptions. For example, Tan, Fowler and Hawkes (2004) found that management-level accountants and educators differed regarding which generic skills are important. Other studies showed that employers and educators agreed on the importance of certain generic skills, and agreed that graduates are not achieving an adequate level of competence in these skills (Jackling et al., 2013; Oliver, Whelan, Hunt, & Hammer, 2011). Recent studies have even

found a “negative expectation gap”, where employers’ expectations are actually lower than those of other groups such as educators and graduates (e.g., Anis, 2017; Ngoo, Tiong, & Pok, 2015).

Although the issue of generic skills has been discussed for over 30 years, the literature appears to suggest that not enough has been done to bridge the skills gap (Bui & Porter, 2010). It appears that accounting course structure may be to blame, with employers believing that many tertiary-level accounting courses focus more on technical skills rather than providing opportunities for students to develop generic skills (Jackling & de Lange, 2009; Jackson & Chapman, 2012; Kavanagh & Drennan, 2008). However, employers may have raised their expectations to impossible levels for a university course to cover in degree programmes (Gati, 1998).

The reasons why education fails to help students develop generic skills were explored by Bui and Porter (2010) and they identified four factors: “differences in the expectations of accounting academics and employers; students’ perceptions of accounting programmes and the profession, and their ability and aptitude; institutional constraints; and the ineffectiveness of university teaching” (Bui & Porter, 2010, p.27). The nature of university education is often a constraint (Bui & Porter, 2010; Hassall et al., 2005) as educators may not have the confidence in teaching certain generic skills (Abayadeera & Watty, 2014) or they may believe that they are not suited to helping students acquire these skills (Keevy, 2013). Time can also be a constraint hindering the development of the generic skills in class (Bui & Porter, 2010; Kavanagh & Drennan, 2007; Millner & Hill, 2008).

The situation is complicated by the lack of a standard list of generic skills or any agreement about how to define the different skills (Albrecht & Sack, 2000; IFAC, 2008; Jackling & Keneley, 2009; Jones & Sin, 2003). The perceived importance of specific skills can also be subjective (Yuan, 2013). As pointed out by Fallows and Stevens (2000), generic skills are hard to define because of their metacognitive nature. Accounting graduates and students do not often understand what generic skills are, or which generic skills they need to develop (Barrie, 2006). At times, graduates believe that they have acquired an adequate level of competence but the employers’ standards and expectations, as mentioned earlier, seem to be higher (e.g., Hakim, 2016). The lack of communication between the business world and education providers further widens the expectation gap (Leveson, 2000).

In summary, the accounting literature contains much research that draws attention to the lack of generic skills within accounting degree courses. Numerous studies have indicated employer's disappointment with graduates' level of competence (e.g., AC Nielsen Research Services, 2000; Albrecht & Sack, 2000). Research undertaken in a range of countries has considered which skills are important for graduates to develop in order to be employable and the gap between the level of competence that graduates should acquire at university and the level they manage to acquire. However, the question of which generic skills should be developed during university courses is still unclear. What constitutes a sufficient level of competence in different generic skills also remains to be defined.

Furthermore, the majority of studies into the importance of generic skills in the accounting profession have predominantly been carried out in Western and/or developed nations such as the UK, Australia, New Zealand, the US, and Canada (Albrecht & Sack, 2000; Bui & Porter, 2010; Crawford, Helliar, & Monk, 2011; de Lange et al., 2006; Harvey & Bowers-Brown, 2004; Jackling & Keneley, 2009; Jones & Sin, 2003; Kavanagh & Drennan, 2007; Kavanagh et al., 2009; Milner & Hill, 2008; Montano, Donoso, Hassall, & Joyce, 2001; Tempone et al., 2012). However, the expectation gap is not unique to the developed western countries as a few studies have also found gaps in non-Western and developing nations such as Lebanon (Hakim, 2016), Sri Lanka, (Abayadeera & Watty, 2014, 2016), Pakistan (Parvaiz, Mufti, & Wahab, 2017), Malaysia (Muda, Che-Hassan, & Abdul-Samad, 2009), and Egypt (Anis, 2017).

In Saudi Arabia, the gap between the generic skills needed in the workplace and what is provided by accounting educators has also been raised in recent years (Zureigat, 2015). Job advertisements often specify a number of generic skills required of the applicant suggesting that employers placed those skills as important criteria in their selection of candidates for employment in Saudi Arabia, indicating the importance of generic skills. A few studies to date (e.g., Iqbal & Zenchenkov, 2014; Yavas, 1997; Zureigat, 2015) have investigated the expectation-performance gap (i.e. the gap between graduates' skills and employers' expectations) and the importance of different generic skills in Saudi Arabia. The earliest studies to address the expectation-performance gap in Saudi Arabia were those by Al-Dosary (1991), which indicated a mismatch between graduates' skills and employers' requirements and the study by Usoff and Feldmann (1998), which called for Saudi Arabian universities to include generic skills in their accounting curricula. Over 20 years later, other studies (e.g., AlMotairy, 2016; AlMotairy & Altorky, 2012) found that the expectation-performance gap was still not



addressed. Al-Dosary (1991) had highlighted employers' preference for employing foreigners over local applicants as they have a higher level of generic skills. The expectation – performance gap therefore has ramifications for Saudi Arabia's human capital, as investments in education by the government have not brought the expected payoffs i.e. the recruitment of locals over foreigners.

The lack of generic skills is therefore an issue of ongoing concern as the gap between the needs of employers and the skills of graduates hinders economic diversification in Saudi Arabia (Ghaban et al., 2002). Al-Shammari (2009) indicated that the perceived labour supply–demand mismatch in Saudi Arabia has been created by three factors: inadequate coordination between the workplace and educational institutions, a lack of specialisation of workforce skills and a lack of relevant workplace experience (employment practice) in potential employees. Although opportunities for education and training have increased in Saudi Arabia, unemployment among Saudi nationals has risen rather than fallen, largely because of the skills mismatch (Alsarhani, 2005).

Despite these concerns, very few comprehensive studies on generic skills have been carried out in Saudi Arabia. The concerns over generic skills in Saudi Arabia therefore provided the motivation for this study. This study is a comprehensive study to shed more light into whether the expectation performance problem as indicated in earlier studies (some of which were carried out more than 20 years ago) still exists and if so what are some of the causes of the expectation performance gap problem. The findings of this study will help to fill the gap in the literature as well as providing useful insights that may help guide the development of skills in accounting education. Furthermore, it also helps to address the national goal of Saudisation which is improving the human capital of Saudi Arabia.

### 1.3 Aim and Objectives

The literature review prompted several questions related to the overall aim of exploring the existence and nature of gaps in generic skills in accounting education in Saudi Arabia. Specifically, the objectives of this study are to examine the generic skills which are considered to be important for accounting and the level of competence required of accounting graduates, whether or not accounting education in Saudi Arabia is currently producing graduates with the expected level of competence and, if not, what are the constraining factors hindering

development of generic skill. These findings will provide useful insights as to whether the current university-level accounting education system in Saudi Arabia is helping graduates develop their competences in generic skills.

This study aims to fill a gap in the literature on generic skills by examining the expectation gap and performance gap between different groups, constraints gap and the constraints factors that hinder the development of generic skills as well as the expectation-performance gap perceived by employers in Saudi Arabia. A comparison of the level of competence that graduates should acquire and the level of competence graduates have acquired in a range of generic skills will be made to see whether certain generic skills are valued over others in the workplace and how they are perceived by the different groups. In addition, this study will also explore perceptions of the importance of generic skills for accountants in Saudi Arabia, a non-western country which is much less influenced by the professional bodies.

The framework used for this study is drawn from Bui and Porter's (2010) expectation-performance gap framework. This framework affirms that there are four gaps related to skills development and skills acquisition. This study adopted the same terminology of gaps as used in Bui and Porter's (2010) expectation-performance gap framework and they are: **the expectation gap** i.e. the differences between the expectations of different stakeholder groups (final year students vs educators, final year students vs graduates, final year students vs employers, graduates vs educators, employers vs educators, and graduates vs educators) regarding the level of competence that graduates should acquire during their degree programme; **the performance gap** i.e. the differences between the perceptions of different stakeholder groups (final year students vs educators, final year students vs graduates, final year students vs employers, graduates vs educators, employers vs educators, and graduates vs educators) regarding the level of competence that graduates have acquired upon completion of their university education (or the level of competence they expect to acquire, in the case of the final year students); **the constraints gap** i.e. the differences between the level of competence that should be acquired versus the level that has been (or is expected to be) acquired according to three stakeholder groups (final year accounting students, recent accounting graduates and educators); and **the expectation-performance gap** i.e. the differences between the perceptions of employers regarding the level of competence that graduates should acquire versus the level that they have possessed.

More specifically, the research questions examined in this study are as follows:

**Research Question 1:** Which generic skills do final year accounting students, graduates, educators and employers perceive as important or necessary for successful employment?

**Research Question 2:** Whether there are any constraints gap between the level of competence graduates should acquire (expectation) and the level of competence that graduates have acquired or possess by the end of their degree (performance) as perceived by educators, students and graduates and what are the contributing factors?

**Research Question 3:** Whether there are any expectation-performance gap between the level of competence graduates should acquire (expectation) and the level of competence that graduates have acquired or possess by the end of their degree (performance) as perceived by employers?

**Research Question 4:** Whether there are any expectation gap (i.e. level of competence graduates should acquire at university) and any performance gap (i.e. level of competence graduates have acquired or possess at university) between educators and employers' perceptions?

**Research Question 5:** Whether there are also expectation gap (i.e. level of competence graduates should acquire at university) between other groups (students and graduates, students and educators, students and employers, graduates and educators, graduates and employers)?

**Research Question 6:** Whether there are also performance gap (i.e. level of competence graduates have acquired or possess at university) between other groups (students and graduates, students and educators, students and employers, graduates and educators, graduates and employers)?

## 1.4 Method

The samples used for this study are the final year accounting students, graduates, accounting university educators and employers in Saudi Arabia. Questionnaires were used to obtain qualitative and quantitative responses from the participants which were complemented by interviews. The questionnaires were pilot tested before being used in the main phase of the study. Based on the literature, the study focused on the 49 generic skills classified into five

categories which were drawn from the International Education Standard (IES) 3–4 framework (IES 3, 2014; IES 4, 2014). This framework is presented in Figure 4.1 in chapter four.

The standard Statistical Package for the Social Sciences (SPSS) was used to examine frequencies, cross-tabulations, normality, associations, groupings (Cronbach's alpha ( $\alpha$ ) coefficient) and significant differences (e.g., independent sample t-test and paired sample t-tests).

## 1.5 Significance of the Research

This study can be justified on several grounds. Firstly, few studies have researched generic skills in non-western developing countries. This study focussed on one developing/emerging country: Saudi Arabia. This research will therefore fill the massive gap in the Saudi Arabian generic skills literature on the expectation gap, performance gap, constraints gap and expectation–performance gap. To the best of the researcher's knowledge, this is the first comprehensive study on generic skills carried out in Saudi Arabia as it elicited the perceptions of four different groups: final year students, graduates, educators and employers. It will be of great value and interest to researchers and educators, especially those with an interest in accounting education, and will provide a valuable body of literature which future studies can draw on. As pointed out by McLean (2010, p.7),

*“considerable research opportunities exist in the Gulf Cooperation Council countries in terms of research involving ‘ideal’ or ‘employable’ graduate attributes.”*

The study is also useful and informative for students, graduates, educators and employers, as well as society in general. The findings of the study will provide some insights for accounting educators in Saudi Arabia in facilitating the development of skills in terms of the market needs of important generic skills required of accountants. As Bowden et al. (2000) indicated, universities have traditionally acted as agents of reform and social change in the countries where they are located. Accounting students require generic skills to help them gain employment and to carry out their future work effectively and efficiently. Educators certainly play an important role in helping students develop the important skills required in the workplace. The findings gained from this study will provide insights into the important skills required in the Saudi Arabian workplace and the constraints that give rise to gaps in expectations and performances of graduates' competency levels. Possible reformation in the

university accounting education could be made by drawing on these insights so that their local graduates possessed the required skills to successfully gain employment in Saudi Arabia.

Secondly, it extends Bui and Porter's (2010) study by adapting their expectation-performance gap framework for this study in a Saudi Arabian context. As they only carried out a small scale interviews with different stakeholder groups, this study further extends their work by using a combination of interviews, and a questionnaire survey to collect data from a bigger sample of universities and employers in Saudi Arabia. In addition, no prior studies have compared the views of four sample groups to investigate the levels of competence achieved as well as the levels of competence expected.

## 1.6 Scope of the Study

This study examined the perceptions of final year accounting students, graduates, educators and employers regarding generic skills in accounting education in Saudi Arabia. Specifically, the study sought to discover which generic skills are considered to be important for successful employment, and examined perceptions about the level of competence that graduates should acquire and the level of competence that they have acquired upon completion of academic study. These perceptions were used for within-group and between-group comparisons to explore expectation and performance gaps. In addition, the perceptions of final year students, graduates and educators regarding the constraints hindering the development of generic skills at Saudi universities were also examined.

Generic skills are referred to by a range of terms in the literature, mostly reflecting their subjective nature and their ability to be applied in a range of contexts. Some of the terms used in the literature include soft skills, basic skills, employability skills, key skills, core skills and essential skills, personal competencies, personal skills, transferrable skills, among others (Bennett et al., 2000; Holmes, 2002; Jones, 2010). These terms can be used interchangeably (Holmes, 2002) but the diverse range of terms used has added to the debate because they can cause confusion among researchers. In the present study, the skills referred to by a range of connotations in the literature are termed as "generic skills" and these will be discussed in more detail in Chapter 4.

This study focused only on Saudi Arabia and a sample population that was representative of the wider population of final year students, graduates and educators from nine universities

providing degrees in accounting, as well as employers from a range of organisations. In selecting the employers, the intention was to represent as wide as possible a selection of business types (government, private, financial) in order to make the results generalizable. “Educators” were defined as lecturers and professors who taught accounting degree courses at Saudi universities (the full demographic details and the positions held by the respondents are provided in Chapter 6 of the results). Other stakeholder groups such as professional accounting bodies (e.g., the Saudi Organization for Certified Public Accountants, SOCPA) and government departments were not included. Most studies on generic skills consider only the perceptions of one or two stakeholder groups, but this research considers four groups to give a more detailed picture of the development of generic skills in accounting education in Saudi Arabia. To include other stakeholder groups in addition to the four groups would not be feasible due to time and budget constraints.

Although a number of methods have been used to classify the different generic skills that are important in accounting, this study adopted the skills classifications used in the IES 3 and IES 4 standards issued by International Federation of Accountants (IFAC) because (as discussed in Chapter 4) Saudi Arabia’s main accounting body, SOCPA, is an IFAC member. Similarly, although other gaps frameworks have been used in the literature to examine and contrast the perceptions of different study groups, this study draws on the expectation performance framework of Bui and Porter (2010) because the framework allows the consideration of not only “what” are the gaps but also “why” there are gaps.

## 1.7 Outline of the Thesis

The remainder of the thesis is structured as follows:

Chapter 2 details the current situation in Saudi Arabia, along with a brief overview of human capital theory and the rationale behind the selection of the different stakeholder groups. This includes a discussion of the role generic skills play in increasing human capital. To provide some perspective of the Saudi Arabian economy and culture, an overview of its economy and culture, including a brief history of education and accounting as a profession, are discussed.

Chapter 3 provides a review of the literature on the expectation, performance, constraints and expectation-performance gaps as it applies to generic skills in accounting education. This review aimed to include studies from Western and non-Western contexts, including Saudi

Arabia, regarding calls for including generic skills in accounting degree courses. The importance of generic skills as perceived by different key stakeholders, expectations of each group regarding the level of competence that graduates should achieve, the level of competence in generic skills graduates have achieved according to the different stakeholders and constraints are discussed.

Chapter 4 presents the conceptual framework of the study. This chapter begins with a discussion of the different frameworks used to classify generic skills, and then justifies the adoption of the IFAC IES 3 and 4 standards as the study framework. The chapter also provides an outline of the expectation-performance framework of Bui and Porter (2010) used to analyse the different types of gaps. This chapter ends with the research questions that arise from the literature review and the framework.

Chapter 5 presents the methodology used in this thesis. This covers the ontology and epistemology of the research stance that led to the choice of a mixed methods survey design. This is followed by a description of the process of developing and administering the questionnaires, as well as the interview process and the steps used to transcribe and analyse the interview data.

Chapters 6–8 present the results as follows:

Chapter 6 provides the first section of the results, providing the demographic details of the respondents and presents the findings relating to Research Question 1 on the skills considered to be important for success as an accountant by the different groups, and provides between-group comparisons.

Chapter 7 considers the findings relating to Research Question 2 regarding the level of competence in generic skills of those graduating with an accounting degree, as well as the constraints hindering the development of generic skills (constraints gap and constraints factors).

Chapter 8 is divided into four parts answering Research Questions 3–6. The first part covers the perceptions of employers regarding the level of competence graduates should acquire and have acquired (expectation-performance gap). The second and third parts present between-group comparisons of the perceptions of employers and educators regarding the level of competence that graduates should acquire (expectation gap) and the level of competence that

they have acquired (performance gap). The final part of Chapter 8 presents other between-group comparisons considering all four stakeholder groups.

Chapter 9 brings the results of the previous three chapters together to draw conclusions and presents the implications of this research. It also covers the limitations of the study and possible directions for future research.

## 1.8 Summary

A number of studies have investigated the gaps between the level of competence in generic skills needed by the accounting marketplace and the level of competence in these skills that graduates are able to acquire as part of their degree courses. This research aims to examine and explore this issue in the context of Saudi Arabia. The data collected by means of a mail questionnaire and interviews was used to examine the perceptions of final year students, graduates, employers in the workforce and educators regarding the importance of generic skills, the level of competence that graduates should acquire and the level of competence that graduates have acquired upon completion of academic study, and the constraining factors.



## Chapter Two: Human Capital, Stakeholder Theory and Accounting Education in Saudi Arabia

### 2.1 Introduction

This study investigates the importance of generic skills as perceived by accounting educators, employers, and graduated and graduating students in Saudi Arabia, and the level of competence that should be and has been acquired by accounting graduates. Skills development through education is important for a country's economic growth and this premise is drawn from the human capital theory. It is also an issue that is certainly of paramount interest to several stakeholders such as graduates and employers.

This chapter provides an overview of the human capital theory and stakeholder theory. A literature review of the human capital and education, including accounting education, in Saudi Arabia then follows.

### 2.2 Human Capital and Education

Human capital theory looks at the sum of skills, knowledge and characteristics that are economically useful (Cania, 2014). The theory states that earnings are dictated by an individual's productive ability, which is dictated, in turn, by their skills and knowledge. In the context of education, human capital theory has replaced the older "curriculum theory". Curriculum theory focussed more on what is taught, how and by whom, and did not consider the wider implications for society and the economy as a whole (McGee, 1997).

Human capital considers not only a person's technical skills required for a particular role (such as an accounting role, in the context of this thesis) but also the generic skills that are more broad-based and applicable in a range of roles within the workforce. Other terms such as transferable skills, soft skills, basic skills, employability skills, key skills, core skills, essential skills, personal competencies, and personal skills, have been used interchangeably to denote generic skills (Bancino & Zevalkink, 2007; Jones, 2010; Nicolescu & Paun, 2009).

Therefore, according to human capital theory, the skill set and level of competence of employees or potential employees are important resources that are just as important, if not more

so, than other forms of capital (e.g., infrastructure and natural resources). Some researchers have considered human capital into two divisions: mental and physical (Gardner & Gardner, 2012). The former division of human capital is colloquially referred to as the “white collar” labour pool and the latter as the “blue collar” labour pool. This view of human capital recognises the value of both types of skill within the economy and has fewer connotations than using the terms “skilled” and “unskilled.” For instance, more physical jobs such as engineering, mechanics and farming require their own skill set that tend to be more physical in nature, and car mechanics and chefs are by no means “unskilled”. However, in the modern world, greater emphasis has been placed on mental human capital, as jobs that require a significant amount of physical skills also require mental skills. In the context of accounting work, it requires more mental capital rather than physical capital – it is a “white collar” job that requires very little physical strength.

One of the primary concepts of human capital theory is that earnings are dictated by an individual’s productive ability, which is dictated, in turn, by their skills and knowledge (Becker, 2009; Sidorkin, 2007). Skills are economically useful to the employer, as they play an important role in helping the organisation function profitably (Kwon, 2009). Skills (and employability) of potential employees are also economically useful at the national level, as a low unemployment rate is beneficial for the state as a whole. A more educated and skilled workforce is more productive on a national level and thus contributes to national economic growth and improvement (Knight & Yorke, 2002). Johnes and Johnes (2004) found that a 1% increase in investment into higher education results in a 0.35% increase in gross domestic product. In Canada, Dougherty and Jorgenson (1997) found that a 0.74% improvement in the education of the labour pool made a contribution of 0.50% to growth and a 2.95% increase in GDP, with similar results being seen for other developed nations. Furthermore, if education is able to provide graduates with the right skill mix for their chosen career, thus maximising human capital, unemployment is likely to decrease and productivity is likely to increase.

As pointed out by Walters (2004), education plays an important role in enriching a nation’s “natural resources” in the form of the labour pool. This has certainly been the view of governments and other organisations across the world that mental human capacity can be developed through education (Rastogi, 2002). Education providers such as universities and polytechnics have capitalised on human capital theory to attract students. Educators often emphasise the importance of tertiary education for improving career prospects, and maximising

an individual's human capital. This induces individuals to invest their time, money and effort for several years in a university education program, on the understanding that this investment will pay dividends in the form of a job with a higher pay packet (after graduation e.g., an accountant) compared to a position that does not require the same level of skills and knowledge (e.g., a checkout operator at a supermarket). Therefore, according to human capital theory, individuals will continue to invest in their own education until the cost of doing so exceeds the potential benefits that are likely to result from a future career (Walters, 2004). For example, a person may choose to continue to postgraduate education in a field such as medicine or science, as a higher level of knowledge in these areas is likely to result in a high-paying role in a research institution or similar organisation. However, very few may choose to pursue postgraduate training in a field such as philosophy, art or history, if they perceived that these fields have fewer career prospects and unlikely to result in sufficient economic return. It could, however, be of great personal benefit and emotional return, but these intangible and subjective measures are beyond the scope of human capital theory.

It can therefore be seen that it is reasonable to expect that graduates will have received education that helps them meet these goals: they should be competent in the skills needed to get a job and that their skills can help to "add value" to an organisation. So apart from knowledge, the skills required include generic skills (or soft skills, transferrable skills). Although some of the skills may be inherent in a person (e.g., a naturally friendly person is likely to have good teamwork and interpersonal skills, or a naturally logical person is likely to have good problem-solving and analytical skills), many skills can be developed via formal education and training. If a particular course, such as a university-based accounting degree course, fails to provide graduates with the necessary skills, then the goal of education will not have been met, thus creating a gap between what has been provided and what should have been provided by that university course program according to human capital theory. This forms the basis of the commonly noted expectation gap and the expectation–performance gap in the education literature. The wider the gap the more it implies that education has not maximised the potential human capital of students and that the graduates is a failed investment both on the individual and the national level.

Drawing from the human capital theory, generic skills are indeed an important part of education. In the context of accounting education, the issue of developing various skills at universities has been debated and scrutinised for many years in countries like the US (AECC,

1990; AICPA, 1999; Albrecht & Sack, 2000) and Australia (Birkett, 1993; ICAA, 2001; Mathews, Jackson, & Brown, 1990). It has become a human capital issue due to ongoing changes in the nature of accounting and technology and the evidence of mismatch between the expectations and needs of employers, and the skills taught in accounting degree courses in universities worldwide. Accountants trained the old way are unlikely to provide the human capital needed by the modern business world (i.e. the level of competence that should be acquired), thus creating labour pool shortages particularly in less developed countries like Saudi Arabia. The extant literature suggests that investment in accounting education, either by governments and organisations or by individuals has not been getting effective results due to the gap in expectations by the employers of the applicants or recruits (i.e. graduates have not acquired the level of generic skills that they should have). As has been noted by numerous researchers, accounting education need to help students develop generic skills to make the investment by the government and individuals in accounting education worthwhile, and this often requires educational bodies to change the accounting curriculum and use effective teaching methods (e.g., Fortin & Legault, 2010; Jackling & de Lange, 2009; Kavanagh & Drennan, 2008).

Although a number of studies have been conducted in the developed western countries on the mismatch between the human capital requirements of employers and the skills of graduates from tertiary institutions, very little is known about the development of skills in Saudi Arabia accounting education, and in particular whether the skills the employers expect graduates to possess matches what the graduates actually possess.

### 2.3 Stakeholder Theory and Education

In any study of the generic skills gap in accounting education, it is important to consider the perspectives of the most appropriate stakeholders. A stakeholder is defined as any individual person or group that is either affected by or has the ability to affect a certain process, company or organisation (Freeman, 1984). Stakeholder theory maintains that all the perceptions of all stakeholders thus defined are valid and that all stakeholders should “have a say” in how a group or organisation is operated (Clarkson, 1995; Hill & Jones, 1992; Savage, Nix, Whitehead, & Blair, 1991).

In the context of education, several stakeholders have been identified in the literature as having legitimate perceptions and viewpoints but some of these stakeholders will be more important than others, i.e. those stakeholders who are more affected by education and its outcomes will be perceived as more important than less affected groups. For instance, out of the 10 stakeholder groups identified by Chapleo and Simms (2010) (i.e. students, local employers/businesses, university staff, academic and research bodies, local government, local community, local schools, governors, parents, and national employers and businesses), they considered the main stakeholders of higher education to be employers, governing and administration bodies of the university, academic staff and government regulators.

Although students were not identified by Chapleo and Simms (2010) as one of the main stakeholders, they are obvious stakeholders within education, as they are most directly affected by the process and they have legitimate expectations of the outcomes of education (Jackling & de Lange, 2009). As noted earlier, most university students have invested several years of time, effort and money into the process of education, with the expectation that their training will provide them with what they need to get a better job. Any failure on the part of education to help them develop the skills needed to join the labour force may give rise to the following consequences: unemployment, employment in low-paying jobs, or inability to embark on their intended career. However, the students' personal characteristics such as motivation and diligence many also play a part in their development of various skills. For example, a student who is lazy, fails to complete assignments and does not put in much effort will not receive as much benefit from education and will not gain as many skills. On the other hand, a student who is motivated to do his or her best and puts in the effort to learn as much as they possibly can from their course should be able to acquire the necessary skills if they are given the opportunity to develop them.

Educators are also important stakeholders in education, primarily because they have the greatest influence over the process. It is educators who have the final say as to what is taught and how it is taught, although other stakeholders may influence this decision. At times, this group of stakeholders may be constrained by the limits of the education system itself, which may, in turn, be affected by the decisions of other stakeholders (e.g., funding from governments, limiting the number of teachers or tutors that can be employed by the government, restricting the types of resources that can be made available, university policies).

A number of teacher-related and institutional-related constraints can therefore act as barriers to the development of generic skills at university.

Employers are another important group of stakeholders, as they are the ones who need to be able to benefit from the human capital of the graduates (e.g., Albrecht & Sack, 2000; Awayiga, Onumah, & Tsamenyi, 2010; Bui & Porter, 2010; Jackling & de Lange, 2009; Kavanagh & Drennan, 2008; Lin, 2008; Lin, Xiong, & Liu, 2005; Montano et al., 2001; Watty, 2005; Wells et al., 2009). Employers have traditionally looked at qualifications as an indication of the skills and experience of a graduate, with the expectation that these qualifications mean that a graduate will be able to make a positive contribution in the workplace. Nowadays, employers have placed a lot more emphasis on the importance of various skills in their recruitment process as the skills of the graduates they employ will affect the productivity and success of their organisation.

Drawing from the human capital and stakeholder theory, it is vital to consider the development of skills in tertiary institutions by examining the views of four important stakeholder groups, educators, students, graduates, and employers, on the importance and level of competence required of graduating students.

## 2.4 The Saudi Arabia Context

This section provides some background information about the Kingdom of Saudi Arabia in relation to its human capital, stakeholders and its education system (with a particular focus on accounting education). This information will help to provide a background context for the research.

### 2.4.1 Background

The Kingdom of Saudi Arabia (commonly referred to as Saudi Arabia) is located in southwest Asia (the Middle East), extending across 80% of the Arabian Peninsula. Modern Saudi Arabia was founded in 1932 by Abd Al-Aziz bin Abd al-Rahman Al Saud (Ibn Saud) after a three-decade campaign of unifying the Arabian Peninsula (Royal Embassy of Saudi Arabia (RESA), 2017). It is the largest Arab country by area and population in the Arabian Peninsula (Al-Rasheed, 2002). Based on 2013 national census, Saudi Arabia had an estimated population of 26,939,583 including 20,958,428 Saudi citizens and about five million non-Saudi residents (76% and 24%, respectively).

Saudi Arabia is divided into 13 provinces: Al-Baha, Makkah, Northern Province, Medina, Hail, Riyadh, Asir, Eastern Province, Al-Jouf, Najran, Jizan, Tabuk and Al-Qassim. The capital city is Riyadh, the seat of the Al-Saud monarchy, which is the commercial capital. Islamic pilgrims (*hajj* and *umrah*) entering the country mostly do so via Jeddah (Kattuah, 2013). The Saudi government is a monarchy ruled by the male descendants of King Abdul-Aziz Al Saud.

Islam is the only religion officially permitted for open expression in Saudi Arabia and only Muslims can be full Saudi citizens. Foreign workers are permitted to follow their own religions but they must do so in private and proselytising is strictly forbidden. According to Kattuah (2013), Islam is deeply embedded in the Saudi identity and way of life, and *Shari'ah* law (Islamic law) is the source of all legal, political, social and economic legislation that does not originate from a government source. It is also used as the basis of the country's constitution and laws. This is particularly relevant for studies into the skills needed for accounting in Saudi Arabia, as *Shari'ah* law is used as the basis of accounting ethics (AAOIFI, 1999; Saleem, 1993). Nevertheless, international influences such as globalisation, urbanisation, the influx of foreign workers and technology have influenced Saudi religion and culture (Kattuah, 2013). The Saudi economy has been influenced by two main factors: (1) the level and growth of oil revenues, and (2) the government's fiscal policies. Government policies form the main link between the oil sector and the rest of the economy (Alshammari, 2014). Understanding the background and culture of Saudi Arabia is relevant to the aims of this study because it helps to provide a background context for the research.

#### 2.4.2 The Labour Market and Unemployment

Globalisation has greatly affected the job market in Saudi Arabia (Al Gahtani, 2002; Madhi & Barrientos, 2003). In the Saudi Arabian context, there are two main components of the labour pool: the private sector and the state sector (Reich, Gordon, & Edwards, 1973, cited in Kreckel, 1980). Within the state sector, the human capital seems to be sufficient, as Saudi workers rather than expatriate workers (i.e. those born and trained in nations outside Saudi Arabia) tend to fill these roles (Al-Shammari, 2009; Fakeeh, 2009). Within the private sector, however, the human capital of Saudi Arabia appears to be inadequate, as many of these roles tend to be filled by expatriate workers: 80% of the workforce in Saudi Arabia was made up of foreign employees (World Fact Book, 2018). Frequently, the level of skill in Saudi nationals, especially younger Saudis who have recently graduated from local universities, is perceived as being inadequate

by employers, thus indicating that the graduates have not developed an adequate level of competence (Fakeeh, 2009).

In recent years, there has been a great push on the part of the Saudi Arabian government to increase the mental human capital of the nation by increasing the level of education. This is motivated by the aim of aiding economic growth and relying less on the expatriate labour pool (i.e. promote “Saudisation”) and moving towards the knowledge economy (Aldammas & Al-Mudimigh, 2011). Al-Yahya (2008) commented that the Saudi Arabian government expects that the education provided in national universities will produce the human capital needed, as it will help to produce graduates with an adequate level of competence in the skills needed and expected by employers, especially employers in the private sector. The Saudi education system is therefore undergoing a process of modernisation that involves a shift from a highly conservative didactic approach to an approach that emphasises general learning skills (i.e. generic skills) and new technologies (Alebaikan & Troudi, 2010). In an attempt to rectify this situation, Nitaqat, the authority that regulates private firms’ approach to employment, also requires businesses to employ an increasing proportion of Saudi nationals every year. Complying firms are given access to employee training and are provided with at least one year of wage support to enable salaries to be SAR3000<sup>2</sup> (\$NZ1173.34) per month (Ramady, 2013).

Although “Saudisation” has been introduced as a solution to this problem in attempts to shift responsibility for job creation from the public sector of the market to the private sector (Alserhan, 2013), it has not, in general been successful and the Saudi labour market is now changing as a result of social pressure and the possible failure of Saudisation (Ramady, 2013). Young nationals nowadays expect to enjoy a high standard of living reflecting their higher status than non-nationals ‘irrespective of any personal contribution to the wealth and well-being of society as a whole’ (Ramady, 2013, p.479).

Alongside problems arising from Saudi expectations, the large proportion of low-paid expatriate workers and low private sector wages, the education system is also causing issues in the Saudi labour market, as the traditional education does not seem to be producing “job-ready” employees. Many employers in Saudi Arabia, especially in the private sector, are unwilling to hire young Saudi graduates for this reason. This is because these employers often believe, possibly through negative experiences, that the graduates from Saudi universities do not have

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<sup>2</sup> SAR (Saudi Arabian Riyal) is the currency of Saudi Arabia.



a high enough level of competence in the required skills, especially generic skills, and that the knowledge that they have managed to acquire through their education is inadequate, irrelevant and insufficient (Mahdi, 2000). This criticism of lack of skills development was also made about accounting education (Ramady, 2010). Thus, the investment into the human capital potential by the individuals themselves and by the government does not appear to be working well (Ramady, 2013).

The perceived inability of Saudi Arabian universities to help graduates develop the necessary levels of generic skills thus contributes to the human capital problem of Saudi Arabia and has an impact on a national level as well as at the company and individual level. As is the case in other Gulf Cooperation Council nations, educational standards are seen as being insufficient and are a major cause of the gap between the needs of employers and the skills of graduates (Ramady, 2010).

The next section provides an overview of the current nature and structure of the education system in Saudi Arabia.

## 2.5 The Saudi Education System

### 2.5.1 Background

In 1953 the Ministry of Education was established, with King Fahad Bin Abdul Aziz acting as the first Minister of Education. Until the mid-1950s, formal education was conducted according to Islamic tradition and was for males only (Al-Rehaily, 1992). Women's education was formally established with "General Presidency of Girls' Education" of 1960 which aimed to control and supervise the education of female students at all levels. The Saudi Ministry of Higher Education was established in 1975, although colleges had already been established in Makkah and Riyadh in 1949 and 1953, respectively. Graduates from these institutions were teachers with religious, Arabic and social science qualifications (Algaber, 1995). In addition, the first university in the Arabian Peninsula (i.e. for countries other than Saudi Arabia) was established in 1957. Later, seven other universities were established, along with some colleges and polytechnic colleges. The importance of higher education changed after the oil boom of the 1970s, which boosted the Saudi economy even further (Alfahad, 2014).

Since 2000, the Saudi government has attempted to develop the nation's tertiary education sector. The number of universities in the country has grown from eight in 2000 to 34

universities at present. Academic staff within the higher education sector rose from around 26,000 in 2005 to 48,000 in 2011. The number of tertiary-level students has also increased greatly from 573,000 in 2004 to around 1.5 million by 2011 (Saudi Arabian Monetary Agency (SAMA), 2012). In addition, the number of tertiary-level Saudi students studying overseas (sponsored by the government) increased from 14,283 to 171,651 between 2001 and 2011 (Ministry of High Education (MOHE), 2002, 2012). Following this trend, government spending on the tertiary education sector rose from SR 105 billion in 2008 to SR 204 billion in 2012 (Arab News, 2013).

Higher education or tertiary education in Saudi Arabia is defined as any stage of education that comes after completion of basic general education. General education covers elementary (primary school) education and secondary school education. Tertiary or higher education is not offered by schools but by the universities and by colleges of Girls' Education (Al-Nafea, 2005). Enrolment in higher education is not compulsory, as is the case for lower levels of education, although general education is free.

Saudi universities follow the usual degree structure found in most universities worldwide, with the most common undergraduate level degrees being the Bachelor of Arts (BA) and Bachelor of Science (BSc). The accounting courses usually fall under either the Bachelor of Arts degree or Bachelor of Science degree. Subsequent degrees at the post-graduate level are the Master of Arts (MA) or Master of Science (MSc), followed by the Doctor of Philosophy (PhD) degree (Al-Nafea, 2005).

The results from secondary school examinations determine entry to Saudi universities, with interviews and further examinations sometimes being required. The number of student admissions depends on three factors: current demand for tertiary education, the need for a more skilled or qualified workforce and the spaces available in the universities themselves (Al-Nafea, 2005).

The government provides a large amount of assistance to Saudi university students such as free tuition, a monthly allowance, a subsidy for meals at the university cafeteria, free textbooks and accommodation as well as basic medical care (Alnamri, 1993). These incentives are part of the move to increase the skilled workforce in the general population by increasing the number of national graduates and thus contain the high unemployment rate. Nevertheless, as indicated earlier, some concerns have been raised as to the level and quality of the education provided to

graduates from Saudi universities and the level of competence acquired by graduates upon completing their studies (Sharma, 2014).

Each university in Saudi Arabia has its own regulations and procedures for appointing academic staff at all five levels (i.e. professors, associate professors, assistant professors, lecturers and teaching assistants) (Al-Nafea, 2005). Undergraduate courses in Saudi universities are similar to those offered in other universities around the world. Most courses involve four years of study but degrees in medicine, dentistry and veterinary science take five or even more years. The accounting degree is a 4-year degree programme. Again, as is the case in other studies, different Saudi universities offer different programmes and differ in their flexibility regarding course changes or the length of time needed by students to decide on a major (Algaber, 1995).

### 2.5.2 Accounting Education in Saudi Arabia

The first Saudi tertiary institution to offer an accounting course was the College of Administrative Sciences (initially known as the College of Commerce) at King Saud University (KSU) in 1959. This was followed by the inauguration of the Business Colleges at King Abdulaziz University (KAU) (1967) and King Faisal University (KFU) (1974), which offer undergraduate level accounting and business study degrees. KAU and KSU use Arabic as their language of instruction, but KFU teaches in English. Alongside these three important government-sponsored institutions, a few other colleges have developed accounting departments (Alnamri, 1993). Prior to 2004, there were only seven government universities (AlMotairy & Stainbank, 2014). Since then, the number of universities offering this course has increased dramatically. Currently, 24 universities offer accounting degree courses, with 10 of these universities being private and the remainder being government-sponsored. Interestingly, much of the growth in demand for tertiary level accounting education has come from an increase in the number of women students matriculating in the university. Only three universities – KFU, KAU and KSU – offer MA-level accounting degree programmes (AlMotairy & Stainbank, 2014). To be admitted to the accounting degree programme, students must have passed either their secondary general school certificate or their secondary commercial school certificate. Students from commercial schools must also have passed with excellent grades (Al-Rehaily, 1992).

Each university is free to develop its own approach to teaching accounting, with the college council at each university deciding on the curriculum to be offered in the accounting degree

course. Nevertheless, most accounting degree courses in Saudi universities are very similar and cover more or less the same fundamental topics (AlMotairy & Stainbank, 2014). The primary method of instruction is via traditional lectures using whiteboard demonstrations, and textbooks. During the lectures, the student/lecturer ratio can be as high as 80 to 1, especially in compulsory courses. Instruction can be in Arabic alone or a mixture of Arabic and English (Al-Rehaily, 1992). The course content chiefly focuses on accounting theory and very little time is given to developing practical techniques. According to Al-Rehaily (1992), very little emphasis is given to generic skills like critical analysis, reflective thinking and decision-making skills; even basic research skills such as library or internet research are not required in most undergraduate programmes.

Frequently, the direction taken by the academic staff who decides on the accounting curriculum can be influenced by the conferences and workshops that are often held at these universities (Alkhtani, 2010). These conferences aim to develop the accounting profession as a whole in Saudi Arabia and influence more than just the content or direction of the accounting degree course. For example, the Saudi Accounting Association was initiated as a result of these conferences. The Saudi Accounting Association has the goals of (1) promoting and developing accounting as an academic subject, (2) giving professionals the opportunity to contribute towards developing and progressing accounting (3) enabling ideas and publications to be shared among professionals and academics, and (4) carrying out the research needed to lift the level of professional accounting performance in the workplace (Al-Angari, 1999).

This demand for improvements in accounting education has stemmed from the rapid economic change in this nation over the past 30–40 years described in the previous section. As stated by Agami and Alkafaji (1987),

*"The need for broadly educated accountants is nowhere more important than in the developing countries, such as those in the Arab world, where environments change constantly" (p.161).*

More recently, Sharma (2014) expressed the belief that a gap existed between the needs of the accounting industry and the skills taught at the university. This perceived gap is addressed somewhat by the aforementioned conferences and workshops, but the literature suggests that further improvements are needed. Nataraja, Rasheed, Al-Aameri and Paracha (2011) stated that improvements are needed because specific accounting skills are important within the unique

Saudi context and because the accreditation standards in Saudi Arabia often fall short of international norms such as the International Education Standards (IES) 3 and 4.

## 2.6 Accounting and the Auditing Profession in Saudi Arabia

The Saudi Arabian accounting and auditing profession has not been established for very long, especially compared to other nations. The tax laws issued in 1950 saw simple accounting practices being introduced (Jad Alha, 1993). During this initial period, domestic auditors and accountants were scarce and accounting education was not available (Falgi, 2009). Later, in 1965, a new law (the Companies Law) was passed that required independent auditors to review the financial statements of listed firms so that the shareholders' interests could be protected (SOCPA, 2012). Nevertheless, the profession lacked the accounting standards and the due professional care required to fulfil this law adequately (Alangri, 2004). The established Companies Law was later followed by the enactment of the Chartered Accountants' Act of 1974, to help regulate the accountancy profession in Saudi Arabia. However, until the early 1990s, there was no independent body responsible for overseeing the improvement and development of the accounting profession (Haniffa & Hudaib, 2007). According to Al-Angari (2004), the lack of an organisation responsible for developing the profession, alongside deficiencies in the accounting education system, meant that formal professional standards, rules and regulations for accounting and auditing practices were lacking.

One of the reasons that affected the ability of Saudi Arabia to develop a sound framework for professional accounting and auditing is due to the practices being influenced by diverse and sometimes clashing sources. For example, although many of the accounting regulations and practices have been derived from the UK and the US (i.e. Western) practices, they may not be relevant in the Saudi context, as all financial transactions in this nation are governed by the tenets of Islam, which, among other features, prohibits the use of interest (*riba*) as a means of making a profit. In contrast, much of the banking and financial system in the West is founded on the principle of interest. Islamic principles often clashes with Western accounting regulations, leading to confusion, inconsistency and overall poor performance in the area of accounting and auditing (Al-Angari, 2004). Furthermore, it is also possible that the unique demands of working as an accountant in an Islamic nation are not covered in the translated textbooks from the US used in many accounting degree courses, leading to further problems. The Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI), an

independent international body that outlines the standards of ethical principles for accounting, specifically states that accounting ethics are based on the principles of the Islamic faith, such as fairness (AAOIFI, 1999).

In an attempt to rectify the situation and regulate the accounting profession, the Saudi Organization for Certified Public Accountants (SOCPA) was established in 1992 after the Ministry of Commerce had issued the Objectives and Concepts of Financial Accounting General Presentation and Disclosure standards (Halbouni, 2006). Prior to the establishment of SOCPA, many firms adopted Generally Accepted Accounting Principles (GAAP), mostly from the US and UK (The World Bank (WB), 2009). SOCPA was developed from the Saudi Accounting Association (SAA), which was established previously in 1980, although SOCPA is now an independent body. SOCPA focusses on professional development for practising professional accountants, whereas the focus of the SAA is more on academics and accounting education (Albader, 2015). The SAA provides input into accounting education bodies regarding the adoption of the IFRSs, among other topics. SOCPA has close links with the SAA, with some individuals being members of both professional bodies (Albader, 2015).

For graduates to become a member of SOCPA they must have a bachelor or higher degree in accounting, and practical experience in an accounting firm for a minimum of three years. These qualifications aim to ensure that those who work as a professional accountant are of high competency (SOCPA, 2017).

SOCPA aims to promote and improve the profession of accounting and auditing in Saudi Arabia. To achieve this aim, it is responsible for reorganising auditing firms, granting licenses, and monitoring the quality of audit firms' performance. SOCPA was recognised by IFAC in 2006 (SOCPA, 2012). According to Alsaeed (2006), SOCPA has enhanced the quality of auditing firms and has boosted shareholder confidence in corporate annual reports. By November 2006, based on IFRS, SOCPA had issued 17 accounting and 14 auditing standards (Al-Dohaiman, 2008). The number of standards increased to 22 accounting and 15 auditing standards in 2015 (SOCPA, 2015).

As well as its involvement in developing official auditing and accounting standards (including proper presentation of financial statements and methods of measurement), and outlining a code of professional conduct, SOCPA also undertakes quality review programmes to ensure that CPAs comply with these professional standards and other SOCPA regulations. SOCPA is also

responsible for organising many professional development programmes and continuing education courses (i.e. further training) to improve professional standards in Saudi accounting. Another current activity by SOCPA is to establish a specialised accounting library containing not only books and research papers, but also databases of professional standards and rules from around the world (SOCPA, 2004). These objectives lie alongside other goals in the areas of research and international collaboration (SOCPA, 2004).

As SOCPA is an IFAC member, there is an obligation to ensure that any professional development requirements and standards meet those standards outlined in the International Education Standards (IES). IES 3 and IES 4 state that accounting education should cover skills including intellectual skills, personal skills, interpersonal and communication skills, organisational and Business Management (OBM) skills and ethical skills. However, as noted by Ahern, Kuijl and Marrian (2007), these standards are not always followed in Saudi Arabia. AlMotairy and Stainbank (2014) also noted that Saudi universities do not always cover the skills outlined in the International Education Standards. They further pointed out that although the regulations of SOCPA do allow for only two members of the teaching staff of all accounting departments in all Saudi universities to be appointed by the Minister of Commerce, this is likely to be insufficient in view of the number of universities in Saudi Arabia. Clearer and more communication between SOCPA and the universities is needed. Nevertheless, they indicated that SOCPA is now aware of the need to comply with the IES and have created an action plan in order to achieve this goal. This action plan requires the involvement of all stakeholders so that accounting degree courses meet the standards (AlMotairy & Stainbank, 2014). They also drew attention to the sparse research on the adoption of International Financial Reporting Standards (IFRS) and the adoption of IES in most Gulf nations, especially in Saudi Arabia.

## 2.7 Summary

This chapter provides an overview of the theories underpinning this research, namely human capital theory and stakeholder theory, as well as the current situation in Saudi Arabia to provide a context for this research.

Human capital theory states that education is (or should be) the primary way to help students develop skills that will be useful in the workplace, and that employers, the state and individuals will benefit from teaching programmes that produce employable graduates. Human capital

theory shows how an education system that does not help graduates to develop an adequate level of competence in the skills required for employment represents a bad investment with little or no return at the state or individual level. As the government of Saudi Arabia has invested heavily into education in the push towards creating a more skilled labour force and towards “Saudisation”, this research examines the development of skill competencies based on the perceptions and expectations of the different stakeholders of interest. Drawing from stakeholder theory, the key stakeholders in accounting education selected for this study were the final year accounting students, accounting graduates, employers and accounting educators.

This chapter also highlighted that accounting education in Saudi Arabia currently faces significant change. This is not surprising, considering that this is a relatively young nation that was established less than a century ago and the profession of accounting was only established in the 1950s. Changes in the economy both as a result of the discovery of oil resources, the oil boom and the push for economic diversification have led to further changes, including changes in education as a whole as well as accounting education in particular. The government is supportive both of increasing education, especially higher education, and for raising the standards of the accounting profession as a whole, as this will help increase the human capital of the nation. Nevertheless, many aspects of Saudi accounting education do not seem to have kept pace with other changes, either in the field of education or in the field of accounting.

As the Saudi government wishes to increase the skill level and employability of nationals and to bring its practices in the area of accounting in line with international standards, it is important that the accounting degree programme should enable its graduates to acquire a level of competence in the skills, both technical and generic, needed to cope with the rapidly changing world of accounting, and specifically the unique demands of the Saudi accounting environment. This thesis aims to evaluate the extent to which the Saudi universities are achieving the government’s goal of skill competencies, based on the views of four stakeholders: educators, employers, and graduating and graduated students.

The literature review for the study is discussed in the next chapter.



## Chapter Three: Literature Review

### 3.1 Introduction

This chapter reviews the literature that examines generic skills in the context of accounting education, and the generic skill gaps perceived by different stakeholders. The chapter is structured according to the themes relating to:

- calls for inclusion of generic skills in accounting degree courses at university;
- the perception of different key stakeholder groups (final year students, graduates, educators and employers) regarding the importance of generic skills;
- the expectations of each group (final year students, graduates, educators and employers) regarding the levels of competence that graduates should acquire and have acquired (constraints gap / expectation-performance gap);
- previous findings about how the expectation gap and performance gap perceived by different groups differ from each other; and
- previous findings about the constraining factors.

### 3.2 Calls for Inclusion of Generic Skills in Accounting Education

Various groups of stakeholders have continuously stressed the importance of generic skills development in accounting education. Over the last 20 or so years, many accounting bodies from around the world have called for entry-level accountants to be equipped with generic skills when they graduate (Accounting Education Change Commission (AECC), 1990; AICPA, 1998; Albrecht & Sack, 2000; Birkett, 1993). The earliest calls were made in 1978 by the American Institute of Chartered Accountants, which indicates that insufficient attention was being given to professional skills in accounting education not only in the US but also in countries like Scotland, England and Wales (Crawford et al., 2011). The emphasis on skills came about partly due to many employers who have expressed disappointment in the graduates they recruited as many lacked generic skills to work in their chosen profession (Mathews, 2000). Albrecht and Sack (2000) highlighted the need for ongoing curriculum reform so that accounting education could keep pace with the rapid proliferation of telecommunications, globalisation and increased technology. They also noted that high-profile corporate failures

have changed the modern accounting profession, spurring the need for universities to change to meet the new needs of employers (Albrecht & Sack, 2000). Many other studies, before and after the landmark study of Albrecht and Sack (2000) also called for curriculum reform (e.g., Burnett, 2003; Siegel & Sorensen, 1994).

Other calls to increase the level of generic skills taught in the university as part of the curriculum have come from government-level bodies, such as the Dearing Commission for the National Committee of Inquiry in Higher Education in the UK (Dearing Commission, 1997) and the Secretary's Commission on Achieving Necessary Skills (2000) in the US. Governments have a strong focus on employability because of the importance of a skilled workforce to the national economy (Higher Education Council (HEC), 1992; Hillage & Pollard, 1998). The employment rate after graduation is often used in developed countries to measure employability and to evaluate whether or not a programme has or has not been successful. However, as pointed out by Knight and Yorke's (2003) study, the rate of employment is not always a reliable measure, as other factors can influence whether or not graduates can find a job, not just their employability (i.e. their level of generic skills).

Many of the calls for change in university curricula have focussed on the employability of the graduates and most stakeholders believe that education providers should have the responsibility for ensuring that accounting students learn the skills that will help to make them employable (Kavanagh et al., 2009). As noted by Bowden et al. (2000), employability has thus become one of the key concerns of universities wishing to implement a change in the accounting curriculum from a more content-focussed approach towards a focus on skill-based outcomes.

Although these calls for reform in the accounting curriculum were first made in Western and developed nations, they have also been made in developing and non-Western countries such as Thailand (Uyar & Gungormus, 2011). In Saudi Arabia, calls have also been made in recent years for better dialogue between the industry and business education bodies so that the core competencies of all subjects include accounting can be identified and the curricula can be revised accordingly (Iqbal & Zenchenkov, 2014). A recent study carried out in Saudi Arabia (Shahid, Alexander, & Abdalla, 2018) found that some accounting degree providers were in favour of helping students not only learn accounting theory but also develop interpersonal and communication skills, intellectual skills and information technology skills required for the marketplace.

Although many universities have modified their accounting curricula to include some development of generic skills, it is still debatable as to whether they have done so adequately or successfully. The question therefore arises as to whether the different stakeholders have different expectations of skills or level of competency required to be developed at university. The following sections review the literature on the expectation and performance gaps in generic skills in the context of accounting education.

### 3.3 Important Generic Skills

Given the debate over the type of generic skills that need to be covered in accounting degree programmes, it is useful to consider the viewpoints of various interested parties (i.e. stakeholders). As pointed out by Abayadeera and Watty (2014), looking at the perceptions of all stakeholder groups is an important first step as different stakeholder groups will probably have different expectations. Exploring the perspectives of the different stakeholders will thus provide a better understanding of where the gap lies. This first part considers the important generic skills as perceived by the different groups.

Within the literature, many researchers have looked at employers' expectations of the skills that are needed in the accounting workplace (e.g., Hassall, Joyce, Montano, & Anes, 2003, 2005; Montano et al., 2001; Zaid & Abraham, 1994). Other researchers have considered the perspectives of both employers and students, considering them to be the key stakeholders (Hassall et al., 2003; Kavanagh & Drennan, 2008; Klibi & Oussii, 2013; Montano et al., 2001). On the other hand, a study like AC Nielsen (2000) considered the viewpoints of employers and accounting practitioners when discussing the generic skills needed in the accounting workplace. Another group of studies have looked at skills requirement from the perspectives of accounting graduates (de Lange et al., 2006), graduates who have had some professional experience as accounting practitioners (Carr, Chua, & Perera, 2006), accounting students (Reed & Kratchman, 1989; Tempone & Martin, 2003; Usoff & Feldman, 1998), and academics (Kavanagh & Drennan, 2007). The perceptions of the key stakeholders, educators, graduates and students and employers regarding the importance of generic skills and the level of competency (should acquire and acquired) are reviewed in the next section.

#### 3.3.1 Educators' Perceptions

Previous studies into perceptions of generic skills from the perspective of educators have come up with a range of findings. Earlier studies tend to show that educators believed that accounting education should focus primarily on technical skills (e.g., Armitage, 1991; Francis &

Minchington, 1999; Milner & Hill, 2008; Morgan, 1997). Milner and Hill's (2008) study showed that accounting educators in the UK did not seem to place as much importance on communication skills as did funding bodies and those in the accounting workforce. Taking a slightly different approach, Watty (2005) in a study of 30 universities in Australia, indicated that educators considered that most of the courses they provided tended to be largely dictated by what was required by professional accounting bodies, implying that the views of educators about course content and the skills to be acquired were not reflected in curriculum content. Some academics considered the list of generic skills that should be addressed by tertiary-level accounting degree courses, as suggested by the ICAA and the ASCPA, was too broad and that technical accounting skills should still be the main focus (Boreham, 1995).

Across the board throughout the literature, problem-solving skills, analytical skills and communication skills appeared to be important (e.g., see Callan, 2004). Albrecht and Sack (2000) indicated that accounting educators in the US listed analytical skills and critical thinking as being the most important out of a list of 22 generic skills. The findings of Tan et al. (2004) showed that academics in New Zealand agreed that problem-solving, thinking skills and communication skills were the most important generic skills. Similarly, Morgan (1997) found that educators in UK considered communication skills highly. Studies have also shown that accounting educators do not seem to put much emphasis on ethical skills or leadership skills (Bui & Porter, 2010; Russell & Smith, 2003). In relation to leadership skills, Bui and Porter (2010) in New Zealand suggested that perhaps those providing accounting education see leadership skills as being more important for senior accountants rather than entry-level accountants, and thus did not rate this skill highly.

Although there are not many studies conducted in non-Western countries, those studies that did showed different findings of educators' perceptions between Western and non-Western nations. Albrecht and Sack (2000) indicated that educators in Western nations tend to rate communication more highly than their counterparts in Japan. This result is consistent with the findings of Sugahara and Coman (2010) who showed that the faculty members of the Accounting/Commerce department of one university in Japan rated interpersonal skills as being less important. However, they rated information skills as being the most important and behavioural skills as being the second most important. In China, Lin et al.'s (2005) study showed that Chinese educators in the area of accounting rated one branch of analytical skills

and interpersonal skills as being the most important that an accountant needed to have whereas decision-making skills were considered as less important.

### 3.3.2 Students' Perceptions

In general, the findings of the various studies on students' perceptions have been mixed, with some studies showing that students believed that most of the generic skills are important for job success in accounting.

Several studies have looked at the generic skills that accounting students perceive as being important, often to contrast the students' views with those of other groups. Earlier studies found that accounting students tend to rate technical accounting skills and spoken communication skills above other generic skills (Rebele, Apostolou, Buckless, Hassell, Paquette, & Stout, 1998; Usoff & Feldmann, 1998). These studies were however undertaken before calls for change in accounting curricula became widespread. More recent studies supported the contention that students believed that technical skills are not sufficient for job success in accounting (Mohamed & Lashine, 2003; Usoff & Feldmann, 1998) and that students gained a better understanding of important generic skills as they progressed through their courses (Reed & Kratchman, 1989).

Gabric and McFadden (2001) found that students in the US listed verbal communication, problem-solving and listening skills as the three most important generic skills in the workplace. An Australian study by Jones and Sin (2003) showed that the skills listed by students as being the most important for success in their chosen career were: personal skills and communication skills (e.g., self-motivation, spoken and written communication, professional attitude, teamwork skills and personal values), analytical or thinking skills (e.g., problem-solving skills), appreciative skills (e.g., critical thinking and decision-making skills), and leadership and interpersonal skills. Weil, Oyelere, Yeoh and Firer (2001), in a study investigating the perceptions of accounting students in New Zealand and South Africa, found that students rated real-world decision-making skills and the ability to find several solutions to business problems (i.e. problem-solving skills) most highly or most. In Australia, Kavanagh and Drennan (2008) found students identified problem-solving and teamwork skills to be the most important for getting a job in today's accounting marketplace. They indicated that their results showed that accounting students in Australia are becoming more aware of what their employers are likely to expect. Interestingly, only a handful of studies (e.g., Kerr & Smith, 1995) found that accounting students believe ethical skills to be important in the workplace.

Similar perceptions about generic skills in general have been reported in non-Western and developing nations. For example, the study by Abayadeera and Watty (2016) undertaken in Sri Lanka found that the generic skills that accounting students believed to be important were intellectual skills and personal skills, followed by management skills, communication skills and analytical skills. Similarly, in Tunisia, Klibi and Oussii (2013) found that accounting students considered communication skills and other generic skills to be important for success in the workplace.

### 3.3.3 Graduates' Perceptions

Several studies have focussed on graduates regarding the generic skills that they consider to be important. The New Zealand study by Carr et al. (2006) showed that graduates listed the important skills to be technical accounting techniques, communication, problem-solving and critical thinking skills, a professional attitude, and having a global and local perspective. They also found that graduates rated analytical skills, technical skills, communication skills and problem-solving skills as being equally vital for career success. Low's (2007) study found that accounting graduates in New Zealand believed that their university courses had not shaped their ethical beliefs and thinking, and therefore did not consider ethical skills as important for career progression.

Other studies carried out by de Lange et al. (2006), in Australia, and Sugahara and Coman (2010) in Japan showed that accounting graduates tended to perceive communication skills as being more important than technical accounting skills. A South African study by Barac's (2009) and an Australian study by Jackling et al. (2013) found that graduates rated skills such as communication, time management, interpersonal skills and analytical skills as being important for success as an accountant.

Some studies were also carried out non-western countries. Kim, Ghosh and Meng (1993) found that accounting graduates in Singapore seem to believe that grades (i.e. technical accounting skills), personal qualities and communications skills were the most important criteria for job success. The study in Ghana by Awayiga et al. (2010) showed that graduates rated analytical skills as one of the most important professional skills and stated that good leadership skills are needed in accounting graduates, along with a global outlook and political awareness. Similarly, graduates in Lebanon rated technical and functional skills (presumably OBM skills) as the most important skills for accountants (Hakim, 2016).

### 3.3.4 Employers' Perceptions

Employers are important stakeholders in the process of accounting education and their views are often solicited in studies on generic skills. Indeed, it was the contrast between the perceptions and expectations of employers and those of other stakeholders that spurred calls for generic skills to be included in accounting degree courses because of their importance as perceived by employers. This literature review found a wide range of studies that considered the perceptions of employers regarding which generic skills are important in accounting as well as the expectation-performance gap they perceived.

A range of generic skills are valued or considered to be important by employers, and this has been the focus of numerous studies since the 1990s or even earlier. The important skills identified by employers include communication, stress management, teamwork, business awareness, problem solving, analytical, planning, self-management, and use of business information systems (Australian Association of Graduate Employers (AAGE), 2011; Bennett et al., 2000; Bui & Porter, 2010; Crawford et al., 2011; Gray & Murray, 2011; Krause, 2007; Low et al., 2016; Montano et al., 2001; Tan & Laswad, 2017; Tempone et al., 2012; Wells et al., 2009).

Some studies have considered the relative importance of generic versus technical skills in the eyes of employers. Kavanagh and Drennan's (2008) study showed that employers in Australia consider technical accounting skills and generic skills to be equally important in the accounting workplace. On the other hand, the work by Jackling and de Lange (2009), and Gabric and McFadden (2001) suggested that employers tend to value generic skills over technical skills. Hancock, Segal, Howieson, Tempone, Kavanagh and Kent (2010) found that communication skills were just as important as technical skills when employers decide whether or not to hire a new graduate although employers find that a lack of communication skills is highly undesirable in a prospective employee. They viewed the different role played by the two skill sets (technical and interpersonal) in securing employment as follows: technical skills will secure an interview for a prospective accounting employee but it is the interpersonal skills demonstrated in the interview that will influence the employers' final decision.

Studies carried out in non-western countries on the employers' expectations regarding the generic skills that they expect graduates to have acquired also showed a number of important skills. In Singapore, Kim et al. 's (1993) work showed the three most important generic skills employers look for when interviewing accounting graduates were enthusiasm or job

motivation, personal traits and communication skills. A later study by Towers-Clark (2016) compared employers' views in Singapore, the UK and Australia, and found that the most important generic skills were analysis and critical evaluation, time management, interpersonal skills, problem-solving skills, communication skills and information technology skills. In Vietnam, employers expect graduates to have good communication skills, which included English language proficiency, good problem-solving skills and the ability to use information technology (e.g., the Internet) (Duoc & Metzger, 2007). Hakim's (2016) study on employers in Lebanon found that although employers considered technical skills to be the most important for entry-level accountants, they also valued teamwork skills, interpersonal and communication skills, and leadership skills; personal skills were rated as being the least important. Abayadeera and Watty (2016), who looked at the perceptions of employers in Sri Lanka, indicated that the skills believed to be important by employers were managing deadlines; work attitudes, ethics and values; the ability to acquire targets and intellectual skills; and self-motivation. In Tunisia, Klibi and Oussii (2013) showed that employers considered interpersonal, personal and intellectual skills, and information technology skills as the most important generic skills accountants should have. In Thailand Thatong (2016) found that communication, problem-solving and good technological skills were among the most important general skills desired or sought by employers, alongside integrity and ethics skills, and the ability to organize workflow. Sithole's (2015) work in Swaziland showed that employers value ethical skills as well as problem-solving and computer skills.

In Saudi Arabia, Zureigat's (2015) study on Saudi employers showed that they rated generic skills in the following order of importance: critical thinking, problem-solving and decision-making (analysis), oral presentation and communication, teamwork, business ethics, time management, negotiation, written communications, computer, planning and leadership. Employers in the area of auditing also rated the different generic skill categories differently from employers in the "pure" accounting sector. Other studies looking into the Saudi Arabian context have also found that employers consider interpersonal and communication skills to be the most important for career success (e.g., Iqbal & Zenchenkov, 2014). Another study carried out in the Saudi context (Yavas, 1997) revealed that Saudi employers considered personal skills (especially management and leadership skills) were the most important skills in the workplace, followed by interpersonal and communication skills (particularly negotiation skills).



The literature also shows that a number of studies have been carried out to examine expectation gap as perceived by different stakeholder. However, fewer studies were focused on empirically identifying the full spectrum of gap in accounting education (i.e. the constraints gap, the performance gap and the expectation-performance gap) (e.g., Abayadeera & Watty, 2014; Bui & Porter, 2010). The following sections provide an overview of the literature on the different gaps.

### 3.4 Constraints Gap

The constraints gap is a termed coined by Bui and Porter (2010) and it describes the differences between the level of competence that should be acquired versus the level that has been (or is expected to be) acquired based on the perceptions of each of the three stakeholder groups (accounting students, accounting graduates and educators). Constraints gap therefore arises from within group comparisons. This part of the literature review looks at studies that have compared the various constraints gap perceived by the three key stakeholder groups.

#### 3.4.1 Educators

Several studies have looked at the views of educators regarding the gap between the level of competence that could or should be acquired by accounting students at university and the level of competence that these students are actually achieving.

In Australia, Jackling et al. (2013) study on how well accounting graduates' education contributed to their development of generic skills show that educators believed that accounting students were failing to acquire the level of competence that they should acquire upon completion of their accounting degree course. This was verified by an earlier Australian study by Kavanagh and Drennan (2007). Other studies indicated that some educators believed that students did not need to graduate with a very high level of competence in organisational and business management (OBM) skills as they can be learned in the workplace (e.g., Doh, 2003).

Regarding the perceptions of educators, Howcroft (2017) found that although the level of competence that graduates should acquire and the level of competence that they actually acquired tended to be similar overall for most gaps, a gap appeared for intellectual skills.

Similar gaps have also been found in non-Western and developing nations. Some of the more notable studies are those of Abayadeera and Watty (2014, 2011), which were carried out in Sri

Lanka. These studies reported that educators felt that their students were not able to reach a high level of competence in the area of intellectual, interpersonal and communication, personal, OBM skills except ethical skills as they did not feel confident about teaching these skills. In addition, the Malaysian study by Karim, Embi, Din and Shah (2010) found that educators perceived a gap between the level of competence that should be achieved and the level of competence that was achieved in the areas of intellectual skills. Similarly, the study by Anis (2017) in Egypt showed that educators perceived a notable gap between the level of competence that should be achieved and the level of competence that was achieved, especially in the areas of intellectual skills (especially analytical skills), personal skills such as lifelong learning, OBM skills and interpersonal and communication skills, particularly English language skills. The findings of Anis (2017) are particularly relevant to the present study, as Egypt and Saudi Arabia are both Arab nations and have a very similar culture.

#### 3.4.2 Students

Discrepancies between the level to which generic skills had been acquired and the importance given to those same skills as perceived by accounting students were evident in several studies (e.g., Borzi & Mills, 2001; Hassall et al., 2003; Jackling & Keneley, 2009; Keneley & Jackling, 2011). It appeared that students felt frustrated as universities were not enabling them to develop an adequate level of the generic skills they believed to be important for the workplace (Kavanagh & Drennan, 2008). Although the students in Kavanagh and Drennan's (2008) study believed that the level to which written communication skills had been developed, they also believed that they had not acquired a sufficient level of accounting software skills. Students further perceived gap in the development of decision-making and oral communication skills.

However, there were also studies which showed that accounting students believed that their degree course had enabled them to develop an adequate level of generic skills (e.g., Donelan & Reed, 1992). For example, Ballantine and McCourt-Larres (2007) found that the students they surveyed in UK believed that their communication skills had improved during their studies and had enabled them to reach the level of communication skills necessary for a job. Other studies in Australia (e.g., Farrell & Farrell, 2008; Jackling & Keneley, 2009; Sugahara, Suzuki, & Boland, 2010) also showed that accounting students have a high level of "self-efficacy" regarding interpersonal skills including team work skills, indicating that they believed that they had acquired the level of competence they felt that they should have. Interestingly, Sawyer, Tomlinson and Maples (2000) in fact found that some accounting students believed that their

courses put too much emphasis on certain generic skills (e.g., oral presentation skills and teamwork skills) and they were acquiring a higher level of competence in these skills than they believed they should acquire.

Studies carried out in non-western countries also showed that many skills were developed at universities. For example, Abayadeera and Watty (2011) showed that accounting undergraduates in Sri Lanka believed that their course work had addressed the area of interpersonal skills and teamwork skills adequately. Another study carried out very recently in Malaysia found that accounting students were able to acquire their desired level of competence (i.e. the level of competence that was acquired matched the level of competence that should be acquired) in the areas of critical thinking skills, problem-solving skills, teambuilding skills, information management skills, communication skills, ethical skills and leadership skills, but not “entrepreneur skills” (Mohamad, Muhammad, Hussin, & Habidin, 2017). In Saudi Arabia, Al-Mallak’s (2012) study showed that accounting students believed that a high level of interpersonal skills are needed in the accounting workplace. The accounting students also believed that communication skills had been covered adequately as part of their degree course.

### 3.4.3 Graduates

Often, the experiences of recent accounting graduates as they transition from the university to the workplace may make them realise the skills gap relating to employability. Because of this, some researchers have investigated graduates’ perceptions about the level to which generic skills are developed within accounting education programmes. On the whole, graduates tend to perceive a gap between the level they felt they should have acquired and the level they have actually acquired (e.g., Jackling et al., 2013), particularly so in the category of communication skills (e.g., Bui & Porter, 2010; de Lange et al., 2006; Jackling & de Lange, 2009; Jackling et al., 2013; Mathews et al., 1990).

Some studies in Australia showed that graduates perceived the need for more emphasis on interpersonal skills at university (de Lange et al., 2006; Jackling & de Lange, 2009; Mathews et al., 1990), communication skills (Jackling & de Lange, 2009; Mathews et al., 1990), teamwork skills (Jackling & de Lange, 2009), leadership skills (Jackling & de Lange, 2009). As pointed out by de Lange et al. (2006, p. 382), although

*“generic skills development is being undertaken in undergraduate courses, it is failing to meet the expectations of graduates when they enter the workforce”.*

The gap between the level of skill that should be acquired in the university versus what was actually acquired was also found in the New Zealand context (Bui & Porter, 2010; Davis, 1999; Wells et al., 2009). Wells et al. (2009) for instance, found large gap in the area of personal skills.

A number of studies on the gap perceived by graduates carried out in non-Western nations show that graduates believed that their university course had enabled them to acquire the level of competence in generic skills that they felt they should have acquired. For example, studies in Swaziland (Sithole, 2015), Kazakhstan (Chaker & Abdullah, 2011), Gulf (McLean, 2010) and Lebanon (Hakim, 2016) indicated that accounting graduates believed that they had acquired the desired level of competence (i.e. they did not perceive any gap) in a number of generic skills. In contrast, the Malaysian study by Jusoh, Simun and Chong (2011) found constraints gap and the biggest constraints gap was in communication skills. Similarly, the Saudi Arabian's study by Al-Rehaily (1992) and Yavas (1997) found that the accounting degree programmes do not often emphasise or help graduates to acquire the desired level of competence in generic skills such as reflective thinking, critical analysis and research skills. These studies were however conducted more than twenty years ago.

### 3.5 Expectation-performance Gap

The expectation-performance gap describes the differences between the perceptions of employers regarding the level of competence that graduates should acquire versus the level that they have acquired.

A range of studies have investigated the deficiencies perceived by employers. If an employer perceives that recent graduates are deficient in a particular skill area, this can be interpreted as meaning that they believed the level of competence in that generic skill that accounting graduates have acquired at university is lower than the level they should acquire. This gap is an area that is widely debated (Johnson, 2006).

Earlier studies by Theuri and Gunn (1998) and Siegel and Sorenson (1999) highlighted that employers in the US believed that university courses were not providing accounting graduates with the necessary level of skills, especially communication skills, technical accounting skills, interpersonal skills, business analysis, analytical skills and knowledge of business operations.

Overall, employers often highlighted the lack of communication and interpersonal skills, and problem-solving skills (Albrecht & Sack, 2000; Bowden et al., 2000; Bridgstock, 2009; Hassall et al., 2005; Jackling & de Lange, 2009; Kavanagh & Drennan, 2008; Yu, Churyk, & Chang, 2013). Many employers appeared to believe that accounting graduates are not “work-ready” because they have not acquired a sufficient level of communication skills through their accounting degree programmes (see Albrecht & Sack 2000; Birrell, 2006, Bui & Porter, 2010). Similarly, Howcroft (2017) found that employers perceived a gap between the level that should be acquired and the level graduates have achieved for most skill categories. Nevertheless, some studies, particularly those undertaken after 2004, found that the expectation–performance gap that relates to communication skills is narrowing (e.g., Howcroft, 2017).

In the non-western studies Abayadeera and Watty (2014) found that the expectations–performance gap was particularly noticeable in the areas of business ethics, attitudes and values; dedication and motivation; leadership and decision-making skills; the ability to meet deadlines; problem-solving and similar intellectual skills (e.g., critical thinking); proficiency in spoken and written English language skills, lifelong learning (i.e. a commitment to professional development), communication skills such as listening and negotiating skills; and resource management skills. However, employers were satisfied with graduates’ competency in the area of technical skills (e.g., computer literacy, bookkeeping and similar technical accounting skills) and a select sample of generic skills (personal presentation (i.e. physical appearance and maintaining dress codes in the workplace), research skills and the ability to acquire targets set by the management. In Pakistan, Parvaiz (2014) found the gap was in personal skills. In Vietnam, Ha, Hanh and Bouilheres (2012) revealed a large expectation performance gap in the areas of English language skills and computer skills. Hakim and Bizri’s (2015) study found expectation performance gap in a range of areas, such as decision-making skills, interpreting data, prioritising, managing limited resources, problem-solving skills and familiarity with technology. A follow-up study by Hakim (2016) shows there were not much improvement in level of competency. Altrawneh’s (2015) work carried out in Jordan also found gap in the areas of communication (particularly foreign language skills), problem-solving skills and analytical skills. The study in Malaysia by Sawani, Abdillah, Rahmat, Noyem and Sirat (2016) found that employers believed that recent graduates did not have a satisfactory level of competence in communication skills as compared to teamwork skills. Interestingly, Sithole (2015) indicated that employers in Swaziland did not perceive an expectation–performance gap in the level of competence acquired by recent accounting graduates. Anis (2017) showed that

Egyptian employers perceive a significant expectation-performance gap in the areas of intellectual skills (especially critical thinking skills), interpersonal and communication skills such as presentation, personal skills, OBM skills and ethical skills.

Studies in Saudi Arabia (e.g., Yavas, 1997; Zureigat, 2015) also highlighted the existence of an expectation-performance gap. For example, Yavas (1997) found that Saudi employers, especially those trained in the US, perceived a significant gap in the areas of personal skills (particularly managerial skills such as planning skills) and interpersonal and communication skills such as negotiation skills. Zureigat (2015) explored Saudi employers' perceptions of the expectations-performance gap and there were wider gaps in most areas of skills such as intellectual, personal, interpersonal and communication, OBM, and ethics.

### 3.6 Expectation Gap

The expectation gap describes the differences between the perceptions of different stakeholder groups regarding the level of competence that graduates should acquire upon completion of their university education. This gap therefore arises from between groups comparisons. This part of the literature review looks at studies that have compared the various expectations gap perceived by the four key stakeholder groups. As most studies studied either students or graduates' perceptions, in comparison with other groups, they were grouped together as students/graduates for the purpose of the review below.

#### 3.6.1 Expectation Gap between Educators and Employers

The expectations gap between educators and employers has been widely investigated in the literature. As stressed by Craig and Amernic (2001), the many differences between academia and the professional world may arise from the fundamental aims and goals of the two groups and how they perceive education in general. According to them, employers want universities to produce employable students who have the skills needed for success in the workplace. However, it appears that some academics believe that tertiary education is as much about encouraging independent thought and developing intellectual capacity as it is about acquiring the skills that are needed in the workplace, if not more so. Bui and Porter's (2010) study is interesting in this regard, as the educators in New Zealand interviewed in their study believed that graduates should acquire at least a moderate level of competence in analytical and problem skills (higher order thinking skills), but only one of the employers believed that graduates should acquire a strong level of competence in thinking skills upon graduation. Similarly,

Montano et al. (2001) suggested that employers may give higher priority to skills that the majority of accounting degree programs do not or are not able to develop.

However, several studies found no significant differences in certain specific skills (Crebert, 2000; Hancock et al., 2010; Kavanagh et al., 2009; Tan et al., 2004). For example Tan et al.'s (2004) study did not find any significant differences between the views of employers and educators in some generic skills such as problem-solving, thinking skills, intellectual and communication skills. Hancock et al.'s (2010) study showed no differences in OBM skills.

Howcroft's (2017) study carried out in the UK and Ireland found a clear difference between the perceptions of educators and those of employers. They revealed that educators believed that intellectual skills were the skills graduates should achieve the highest level of competence, but the expectations of employers were lower. On the other hand, employers had very high expectations regarding the level of competence in interpersonal and communication skills, but the educators had lower expectations regarding these generic skills. Howcroft (2017) dubbed this type of mismatch as an "importance expectation" gap.

The gap between the perceptions and expectations of employers versus educators is also found in studies carried out in non-Western nations. For example, in Lebanon, Hakim (2016) found that the employers were dissatisfied with the level of skill that accounting graduates had managed to acquire by the end of their degree programme, and the views of the employers did not agree with those of the educators. Parvaiz et al. (2017) found similar differences between employers and educators in Pakistan.

Usually, the mismatch between the perceptions of employers and educators tends to suggest that the level of competence that employers believe accounting graduates should acquire is higher than the level of competence that educators think the accounting graduates should acquire. However, the reverse situation was found in Sri Lanka by Abayadeera and Watty (2014). For a number of skills (e.g., communication skills, personal skills), the educators expected that accounting graduates should acquire a higher level of skill compared with the expectations of employers, thus creating a negative expectation-performance gap for these generic skills. In Pakistan, Parvaiz (2014) also found a negative gap or no gap for some generic skills (management skills, information technology skills, listening skills effectively, written communication, problem-solving skills, independent thinking, critical thinking, financial risk analysis and ethical skills). However, there were expectation gap for other generic skill

categories, such as negotiation skills, the ability to work in multicultural settings, English language skills, leadership skills, project management and personal skills such as lifelong learning.

The mismatch between the perceptions of employers and educators were also evident in a few studies in Saudi Arabia. Iqbal and Zenchenkov's (2014) study shows differences between the beliefs of employers and educators, and also called for increased communication between the industry and the universities in Saudi Arabia so the accounting curriculum can be developed appropriately to meet the demands of the industry. The study of Anis (2017) in Egypt, another Arab nation like Saudi Arabia, found a significant expectation gap between educators and employers regarding the level of competence that graduates should acquire in OBM skills such as leadership skills, personal skills (e.g., understanding group dynamics) and interpersonal and communication skills such as negotiation skills.

### 3.6.2 Expectation Gap between Employers and Students/Graduates

An expectation gap between accounting students and employers occurs when there is a mismatch between what the students want or expect to acquire as part of their accounting degree programme in terms of the set and level of generic skills, and what employers would expect them to acquire.

Various gaps of this type have been discussed in the literature. For example, the mismatch between the beliefs of students and those of their prospective employers regarding the importance of communication skills has been highlighted by Ameen et al. (2010) in the US. Similarly, some studies have indicated a mismatch between students and employers regarding the level of competence with some generic skills (such as Jackling & de Lange, 2009) which is consistent with the findings of Kavanagh and Drennan (2008) in Australia. Kavanagh and Drennan (2008) found gap between the beliefs and perceptions of accounting students and employers regarding ethical skills (e.g., professionalism, issues to do with fraud, etc.).

Other studies have found that both employers and students believed that graduates should acquire a reasonably high level of competence in generic skills, which indicated that there is no gap between the beliefs of these groups (e.g., Gabric & McFadden, 2001; Hassall et al., 2003).



The clash between the perceptions of graduates and those of employers regarding how important generic skills are and the level to which these should be acquired as part of the degree course has also been widely noted throughout this branch of the literature in different contexts and countries (AC Nielsen Research Services, 2000; Bui & Porter, 2010; Gammie et al., 2002; Jackling & de Lange, 2009; Kim et al., 1993). Studies have found that employers expect that accounting graduates should acquire a higher level of competence in generic skills (or certain sets of generic skills) compared with the level of competence that graduates expect to graduate with. For example, Jackling and de Lange (2009) found that employers in Australia expected graduates to have acquired a good level of competence in teamwork skills, whereas the graduates did not believe that they needed to have acquired a high level of competence in this skill area.

One of the more comprehensive studies that contrast the perceptions of students and graduates versus employers in non-western nations was that of Abayadeera and Watty (2016), which was carried out in Sri Lanka. This recent study found that the perceptions of employers and accounting students regarding the level of competence that should be acquired at university were not significantly different, except for some areas like work ethics, attitudes and values, and personal attributes like the ability to meet tight deadlines, dedication and self-motivation. Similarly, Awayiga et al. (2010) reported that in Ghana, employers and graduates tended to agree about the importance of generic skills in the accounting workplace, especially regarding analytical and critical thinking skills. Their results also show that the graduates tend to consider technical and functional skills to be least important, whereas the employers considered interpersonal skills to be the least important. Gurcharan-Singh and Garib-Singh (2008) compared the expectations of Malaysian graduates and employers and found that the views of the two groups had a significant overlap in many areas with no statistically significant gap appearing between the perceptions of the two groups. Other studies carried out in Tunisia (Klibi & Oussii, 2013), Lebanon (Hakim, 2016) also reported that accounting students/ graduates, and employers did not agree about the level of competence that should be acquired upon graduation, with the expectations of the employers being higher than those of students/ graduates. A Malaysian study by Ngoo et al. (2015) found an expectation gap in intellectual skills but not communication skills.

### 3.6.3 Expectation Gap between Educators and Students/Graduates

Very few studies, to the author's knowledge, have directly compared the perceptions of educators and accounting students to discover if there were any differences in views about the expected level of competencies.

Baker and McGregor (2000) contrasted the views of various stakeholder groups, which included both educators and postgraduate students (among other groups such as accounting professionals and business practitioners), regarding generic skills in the US and found that the educators' perceptions differed from those of all other stakeholder groups, especially regarding the importance of communications skills.

Some research into the perceptions of graduates and students versus the perceptions of educators has also been carried out in non-Western nations. For example, the study by Lin et al. (2005) carried out in China showed that there is no expectation gap between these groups as students and educators tended to agree that apart from technical accounting skills, accounting students should acquire a reasonably to moderately high level of skill in communication skills and critical thinking skills.

## 3.7 Performance Gap

The performance gap describes the differences between the perceptions of different stakeholder groups regarding the level of competence that graduates have acquired upon completion of their university education. This gap therefore arises from between group comparisons. This part of the literature review looks at studies that have compared the various performance gap perceived by the four key stakeholder groups. As above, the students and graduates are discussed under students/graduates group.

### 3.7.1 Performance Gap between Educators and Employers

A performance gap appears when an educator believes that a student has acquired the competencies required for but the employers believe that students do not have the necessary competencies. The performance gap can be a consequence of the expectation gap. However, the expectation gap does not always explain the performance gap, as revealed by the landmark study of Bui and Porter (2010) in New Zealand due to constraints factors.

A few studies have shown the existence of performance gap (e.g., Parvaiz et al, 2017). For example, Bui and Porter (2010) found that the perceptions of employers and the perceptions of educators regarding the level of competence that accounting graduates have acquired tended to match. Similarly, Oliver et al. (2011) indicated that in Australia, the perceptions of employers and educators regarding the level of competence that graduates had acquired were very similar, except for certain skills like clear and effective written and spoken communication skills, critical thinking critically, analytical thinking, and the ability to analyse and solve complicated problems in real life contexts. In the UK and Ireland, Howcroft (2017) found some interesting performance gap as perceived by employers and educators. The educators believed that the graduates had achieved a high level of competence in interpersonal and communication skills, but the graduates' level of competence perceived by employers was lower. However, the employers perceived that graduates had acquired a moderately high level of competence in personal skills, but the educators perceived that they had achieved a lower level of these skills.

Some studies were also carried out in non-western nations. For example, in Pakistan, Parvaiz (2014) found that employers believed that graduates had not graduated with an adequate level of competence in a number of generic skills (e.g., like thinking and behaving ethically, considering problems from multiple perspectives, leadership, skills, financial risk analysis, fluency in the English language, spoken communication). However, the educators believed that the graduates had acquired a good level of these generic skills as part of their degree course. Nevertheless, his study also shows that employers and educators agreed that graduates had acquired an adequate level of competence in financial accounting, written communication statistics, thinking critically, being outcome-focused, the ability to take a legal regulatory perspective, information technology, strategic management, cost and management accounting (a technical accounting skill), having an international perspective and problem-solving. In Sri Lanka, Abayadeera and Watty (2014) found that these two stakeholder groups tended to agree about the level of competence that accounting graduates had managed to acquire. Their study also found that this match was closest when educators felt confident about teaching certain generic skills, with the exception of English language fluency and research skills. In Egypt, Anis (2017) found performance gap between the perceptions of employers and educators in intellectual and OBM skills.

### 3.7.2 Performance Gap between Employers and Students/Graduates

An important performance gap to consider is the mismatch between students/graduates, and employers regarding the level of competence that accounting graduates have acquired or achieved through their degree programme. In general, the level of competence in generic skills that graduates and students thought that they have acquired tends to be lower than the level of competence that employers thought graduates have acquired (Bui & Porter, 2010; de Lange et al., 2006; Jackling & de Lange, 2009; Tempone et al., 2012). Jackling and de Lange's (2009) study found that employers in Australia believed that graduates did not have a high enough level of competence in leadership skills, verbal communication, teamwork skills, and interpersonal skills, although the graduates appeared to believe that they had acquired a good enough level of competence in these areas. On the other hand, a study by Kavanagh and Drennan (2008) found that there were performance gap between students and employers in several skills (e.g., intellectual, interpersonal and communication skills and ethical skills).

As highlighted by Velasco (2012) and Montano et al., (2001) this may be because graduates believed that employers are more concerned with grades, but the reality is that employers looked for a good level of competence in generic skills in new employees. As indicated by Keneley and Jackling (2011), the performance gap helps to explain why recent accounting graduates have not been able to find work in their chosen field.

In the non-western nations, much research into performance gap between the perceptions of employers and graduates (and students) regarding the level of competence that has been acquired at university has been carried out by Abayadeera and Watty (2016) in Sri Lanka. Their study shows performance gap in a number of areas (e.g., ethical skills, problem-solving skills, attitudes, the ability to be motivated and meet deadlines, English language skills, critical thinking skills, decision-making skills, written and oral communication skills, commitment to lifelong learning, language skills and resource management skills). They also noted, however, that in the area of technical accounting skills (e.g., bookkeeping) and in some generic skills (research skills, computer literacy), the performance gap did not exist.

### 3.7.3 Performance Gap between Educators and Students/Graduates

It is harder to examine performance gap from expectations gap for students because they have not yet graduated and thus their final performance is not known. However, some studies have been carried out on students, although not all of these have contrasted the views of educators and students, and thus this gap need to be inferred. Bui and Porter (2010), for example, showed

that some accounting students in New Zealand were dissatisfied with the generic skills they had acquired because their accounting courses were too theoretical in content; educators, however, presumably did not perceive their curricula to be inadequate.

In contrast, the performance gap from the perspective of graduates and educators is more apparent and has been investigated to some extent in the literature. A performance gap that focuses on the contrast between the perceptions of graduates and those of educators often becomes apparent if or when a graduate tries to find employment as an accountant but discovers that the skills needed by employers were not covered by their degree course. For example, Mathews et al. (1990), McIsaac and Sepe (1996), and de Lange et al. (2006) in Australia all revealed that graduates stated that certain skills should have been given more emphasis in their degree course. This desire for more emphasis suggests a mismatch between the views of graduates and educators. Other studies (e.g., Jackling & de Lange, 2009; Jackling et al., 2013) explicitly found a performance gap as accounting graduates perceived that their degree programme had not adequately addressed the generic skills they needed in the workplace. Similarly, a subsequent study by de Lange et al. (2006) in Australia, discovered a performance gap in the area of communication skills, particularly written communication skills, as accounting graduates seemed to feel that communication skills were not emphasised to an adequate degree in their accounting degree course. Other studies, however, have also found that accounting students believed that they have acquired a “good to high” level of competence in generic skills (e.g., Farrell & Farrell, 2008; Montano, Cardoso, & Joyce, 2004; Sawyer et al., 2000; Sugahara et al., 2010) and thus it can be inferred that their perceptions were similar to those of the educators who provided their degree programmes.

The issue of a performance gap appearing between the perceptions of educators and graduates regarding the level of competence that graduates have achieved is also found in non-Western and developing nations. An earlier study by Abayadeera and Watty (2011), for example, showed that in the Sri Lankan context, graduates and final year accounting students expressed dissatisfaction with how the generic skills that they perceived to be important in the workplace were covered in their degree programme (i.e. the graduates and final-year accounting students perceived a performance gap to exist). A follow-up study by Abayadeera and Watty (2014), again in Sri Lanka, and McLean (2010) in the Gulf nations, showed that educators believed that graduates had been able to acquire a good level of competence in some generic skills at

university, which indicates a reduced performance gap. In China Lin et al. (2005), however, did not find any performance gap between educators and students.

### 3.8 Constraining Factors

A number of constraints that hinder students' acquisition of generic skills have been identified in the literature (e.g., Bui & Porter, 2010; Hassall et al., 2005; Milner & Hill, 2008; Parvaiz, 2014, etc.). For instance, Bui and Porter (2010) identified constraints as student-related or institutional-related. They also critiqued teacher's ability and performance as possible reasons why accounting graduates are not acquiring the competencies in various skills. Drawing from the literature, the constraints were grouped into three main categories: student-related, institutional-related and teacher-related constraints (see Figure 3.1) and a brief discussion of each of the constraints is provided below.

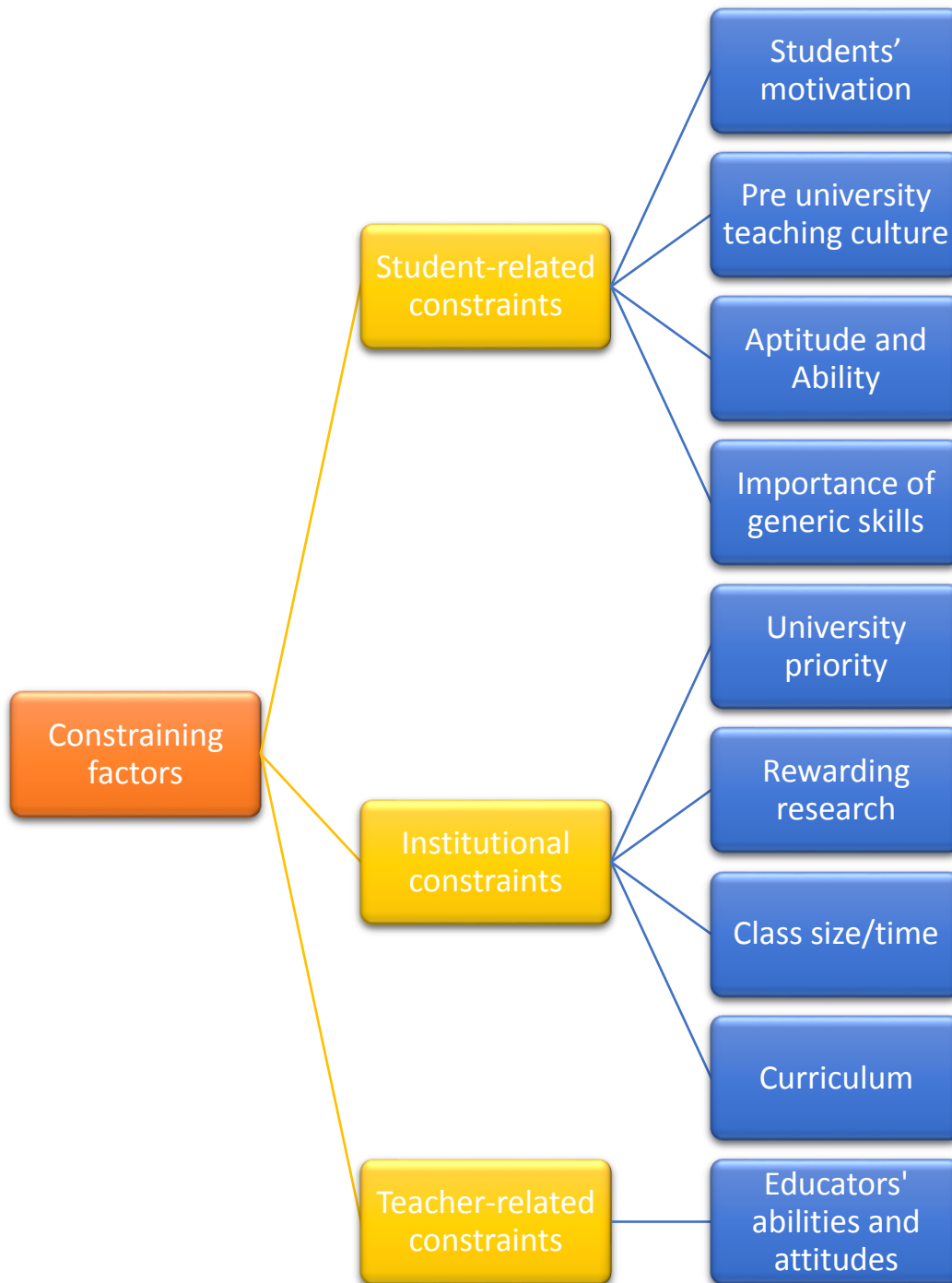
#### 3.8.1 Student-related Constraints

##### (i) *Students' motivation*

Students' motivation plays a role in constraining students' development of generic skills. As shown in the study by Marriott and Marriott (2003), students' motivation in pursuing accounting as a profession and as an area of study in the UK changed from being positive in their first few years of study to more negative as they reached the final year of their studies. This finding suggests that boredom, negative perceptions of accounting and dissatisfaction may lead to poor motivation in achieving a high level of skill competences upon graduation. Bui and Porter (2010) also indicated that boredom leads to low levels of motivation in students, which results in a lower level of generic skills being acquired at university. The demands of long course hours and the time required for studying may also affect the level of motivation and enthusiasm of the students. In addition, a very demanding course could also lead students to have a low level of energy, which, in turn, could lower their ability to engage with new material and learn properly. Some educators found students to have better attitudes toward learning than others in a study carried out in Pakistan (Parvaiz, 2014) suggesting that motivational attitude differs between students.

Although students' attitudes are mostly a student-related constraint that hinders the development of generic skills, it can also be linked to teacher-related constraint (which is discussed below).

Figure 3.1: The constraints factors limiting the development of generic skills



*(ii) Pre-university Teaching Culture*

Very few studies focused on how well schools prepared students to enter university. Ha et al. (2012), who focused on accounting education in Vietnam, stated that students' lack of maturity contributed to their low level of development in generic skills, in contrast to technical skills. They suggested that the schooling system in Vietnam (i.e. primary and secondary school), has

little focus on soft skills, and the Vietnamese culture is very protective of children. As a result, many university students (who are aged 18 years old upon entering university) do not have the maturity needed to develop skills such as communication, teamwork and leadership, even though they have the mental capacity needed to acquire technical skills in a classroom context. A student's pre-university teaching culture and the culture of a society may therefore help to explain the extent of students' development of generic skills at university.

Bui and Porter (2010) also noted that students enrolled in university had a low level of knowledge and skills, and as a result educators had to spend time in helping them with basic skills (e.g., mathematics, problem-solving) during the accounting degree course. They suggested that increasing the entry-level academic requirements for accounting students is perhaps one way to address this constraint.

*(ii) Aptitude and Ability*

The lack of students' ability is another constraint and is related to prior university education discussed above (Bui & Porter, 2010). In their study of first-year accounting students Stoner and Milner (2010) found that many students were not able to engage with and develop many of the generic skills focused on in the course, suggesting that students may have lacked the ability to develop these skills, although their earlier school experiences may also play a role in shaping student's ability. Parvaiz (2014) also found that the majority of educators in their study believed that one of the key constraints was the poor aptitude or academic level of the students enrolling in accounting degree programmes. This meant they were less able or less focused on developing generic skills, as they had to also work more on acquiring the technical skills in order to cope with tertiary-level studies in accounting. Students' ability and aptitude therefore create a barrier to acquiring or developing generic skills.

*(iii) Importance of Generic Skills*

At times, it is not so much the students' ability or level of motivation that creates a barrier to developing generic skills during an accounting degree course. Abayadeera and Watty (2016) in their study on Sri Lankan accounting students show that the students were more focussed and placed more importance on achieving high grades and in acquiring professional accounting qualifications rather than generic skills. This is an example of a student-related constraint that relates to the undergraduates not valuing or seeing how important generic skills are for accountants. As pointed out by Bui and Porter (2010) students may fail to make the most of opportunities to develop their skills, even though educators may have put a lot of time and



effort into designing courses that will allow them to develop generic skills. Therefore, students' perceptions of the need to acquire certain generic skills may also constrain the development of generic skills.

### 3.8.2 Institutional Constraints

#### (i) *University Priority*

Often, universities need or want to maximise revenue by accepting as many students into the accounting courses as possible. This can result in accepting students with low abilities and increasing class sizes. Having higher standards for entry into accounting degree courses is likely to overcome these student-related constraints but this means the university will earn less revenue. Therefore if universities prioritise the quantity rather than quality of students, this has repercussions for the development and acquisition of generic skills because of large class sizes and because some students may not have the ability to develop a high level of competence in generic skills. Thus university priority may cause some of the other constraints.

Universities may also not prioritise generic skills as they may not see the development of generic skills as being their role or responsibility. Instead they may view internships, or summer work programmes as better ways for students to acquire non-technical skills (Gracia, 2010; Ha et al., 2012).

However, some universities appeared to be prioritising the development of generic skills as part of the accounting degree programme. The study by Abayadeera and Watty (2011) shows that some generic skills like teamwork and computer literacy were developed in the accounting degree programmes. Similarly, Parvaiz (2014) found that because the Pakistani educators did prioritise curriculum development and address generic skills. This means that university priorities were not seen as a constraint as some studies in the developed countries have indicated.

#### (ii) *Rewarding Research*

The demands on lecturers and academics to undertake research often creates a strong institutional constraint that puts extra workload on educators. A number of other researchers (e.g., Bui & Porter, 2010; Dominelli & Hoogvelt, 1996; Green, Hammer, & Star, 2009; Howieson, 2003; Kavanagh & Drennan, 2007) pointed out that universities tend to recognise and reward research and publication, rather than developing new methods of teaching to incorporate generic skills within the accounting curriculum (Barrett & Milbourne, 2012; Bui

& Porter, 2010; Serow, 2000). As a result, educators who have only limited time and energy, tend to prioritise research activities over teaching.

If graduate employability is not a priority, educators may also be less motivated in keeping up to date with the required skills needed by employers and the accounting profession. The lack of communication between educators and the accounting profession was highlighted by Leveson (2000).

However, the pressure to publish appeared less intense in the non-western countries. As indicated earlier, Parvaiz (2014), focusing on academics in Pakistan, found that they did not perceive workload and the demands to undertake research as a barrier. Interestingly, research was perceived by the academics as an activity undertaken out of personal desire and interest.

*(iii) Class Size/Time*

Accounting degree courses tend to be one of the popular choices for those entering tertiary education. As a result, class sizes can be very large and is perceived as a barrier to developing generic skills (Bui & Porter, 2010; Hassall et al. 2005; Lindsay & Campbell, 1995; Manakyan & Tanner, 1994; Milner & Hill, 2008; Murdoch & Guy, 2002; Street, Baril, & Benke, 1993).

Large class sizes create a barrier because of the logistical problems of presenting and using various techniques to help students develop generic skills. Healy and McCutcheon (2010) indicated that some educators found it difficult to use case studies (a good way to help students develop a range of generic skills) in larger classroom settings with 100 or more students. This was particularly seen as a problem in first-year accounting classes (Graham, Hampton, & Willett, 2010), as large class size makes it difficult for educators to present tasks to help students develop generic skills.

Lack of time also affects and exacerbates the effect of student ability on the level of generic skills acquired, as the stress and exhaustion created by a hectic class schedule is known to affect the capacity to learn (Conrad, 2011).

Educators are also affected by time constraints, as indicated by Milner and Hill (2008), among others. Studies show that educators often lack the time needed to revise and rewrite curriculum content, improve their own level of generic skills such as English fluency and computer skills, and develop their teaching methods and/or skills, as the responsibilities of teaching and research take up much of their time already. This means that even if they believe that the

accounting course should include more opportunities to help students develop generic skills, they may not have the time to adapt the curriculum without sacrificing their personal spare time outside the workplace. In addition, as pointed out by Kavanagh and Drennan (2007), academics need to meet and work with accounting practitioners to adapt the curriculum appropriately, and it can be difficult for them to find the time or interest to do this.

(iv) *Curriculum*

The nature of university education can also be a constraint in the development of generic skills. The universities' curriculum may prioritise the teaching of concepts and theories rather than non-technical accounting skills. Watty (2005), in her study of 30 universities in Australia, found the accounting curriculum with overly theoretical course content. She also commented that the educators revealed that though they considered generic skills to be important, the actual material they covered in lectures and tutorials was not determined by them but by the professional accounting bodies. The constraint created by the lack of time mentioned above also meant that there was not much time available in the curriculum to help students develop generic skills.

In light of all these findings, it is apparent that introducing more courses that specifically focus on development of generic skills like computing and communication into the curriculum may be difficult as more courses would demand even more hours for students and educators, who already have to manage heavy schedules.

### 3.8.3 Teacher-related Constraints

(i) *Educators' abilities and attitudes*

According to Hassall et al. (2005), employers consider the abilities and attitudes of educators as being one of the key constraints hindering accounting graduates from developing a good level of generic skill. Bui and Porter (2010) also noted that institutional constraints gap can arise from factors relating to the educators themselves (i.e. the lecturers and tutors who deliver the content of accounting degree courses) and factors that they can control, such as teaching methods and the attitude of the educators towards different skills and institution pressure to research. The workload and other demands faced by educators often create a constraint, because educators may lack the time to develop or adapt their teaching style to provide their students with opportunities to develop generic skills, or they may lack motivation to do so.

The ability and attitudes of lecturers to teach is important as it can affect how well students are able to acquire various competencies (Bui & Porter, 2010; Hassall et al., 2005). If lecturers are boring and do not use practical learning material, students often lose motivation and thus affect their skills development. In Bui and Porter's (2010) study, students often expressed that if a lecturer or tutor was not enthusiastic about a certain topic or even about accounting in general, it would dampen their enthusiasm for the topic and discourage them from asking questions to improve their understanding and developing their problem-solving skills. Their study also showed that students often wondered what they were learning could be applied in the real world and they tend to lose interest when too much focused is placed on theoretical concepts.

Apart from educators' ability, many educators believed that their teaching should primarily focus on technical accounting skills, as the generic skills were seen as being too broad to be covered properly by an accounting degree course (Boreham, 1995). Many academics tend to see themselves as experts in technical accounting skills rather than generic skills, and/or do not their role is to teach generic skills (Sloan & Porter, 2009). In particular, some accounting educators do not consider themselves as being the best people to teach communication skills, especially English language skills. Rather it should be the responsibility of the English and language faculty rather than the accounting faculty (Sloan & Porter, 2009). In the area of ethics, Adkins and Radtke (2004) pointed out that the faculty staff of most accounting departments in the US were not been formally trained in ethics. So it is not easy for them to help students develop such skills. Many educators also believed that other means of allowing students to develop their generic skills such as internships, field work and work experience might be better to help students develop various workplace skills. (Abayadeera & Watty, 2014; Gracia, 2010; Ha et al., 2012).

This constraint of educator inexperience is also found in non-western countries (Parvaiz, 2014). For instance, Abayadeera and Watty's (2014) study showed that some educators in Sri Lanka had a low level of computer literacy and were not familiar with some modern accounting software. Thus they were unable to teach their students these skills, even though they are vital in the modern accounting workplace. They also found that although many educators believed skills like critical thinking, interpersonal, listening, communication were important, they did not know how to teach these skills to their accounting students or did not feel confident about their ability to teach these skills. Furthermore, some educators did not believe that it was their

responsibility to teach students generic skills; presumably, these educators believed that these skills were best learned outside the university (e.g., on the job or at home).

In Saudi Arabia, most studies or discussions on constraints were carried out in other disciplines rather than accounting. In many cases, the constraints were implied from the results and discussions by researchers and the constraining factors discussed focused on institutional constraints rather than student-related or teacher-related (Algabbaa, 2015; Alhudaithy, 2014; AlMotairy, 2016; Alsharari & Almadani, 2016; Iqbal & Zenchenkov, 2014). The discussions generally noted that class size, and curriculum content hinders students' development of generic skills. Alwehaibi (2012) suggested that at least some of these institutional constraints could be overcome if educators changed their strategies so that the students had more opportunity to develop their competence in generic skills. However, it is important to note that Saudi Arabia as a Muslim-majority country where *Shari'ah* law applies requires accountants to know the theory of Shari'ah-compliant accounting and financial products as well as accounting theory in general to be successful in the workplace in Saudi Arabia (Hussain, Shahmoradi, & Turk, 2015; Kammer, Norat, Pinon, Prasad, Towe, & Zeidane, 2015; Karim, 2001). The need for more theory coverage in the accounting degree programme in Saudi Arabia, meant that even less time can be devoted to the development of generic skills.

### 3.9 Summary

The literature review has shown that since the 1980s, the problem of the expectation and performance gap in accounting education has been discussed and debated widely in a range of contexts and cultures. The calls for accounting education reform reflect the changing needs of the accounting workplace due to advanced technologies and globalisation. Notably, many studies have pointed out the need for accounting students – and accountants in the workplace – to be lifelong learners who have “learned how to learn” and who are open to acquiring more skills and increasing their level of competency. However, as the literature indicates, the academic world has been slow to respond to these calls from the accounting industry and employers still expressed concerns over the graduates they recruit.

The literature review has also shown that the importance of generic skills often arises from differences in perceptions according to different stakeholder groups. Overall, it appears that the skills generally considered to be important by educators include technical (e.g., Armitage,

1991; Francis & Minchington, 1999; Milner & Hill, 2008; Morgan, 1997), problem-solving (e.g., Callan, 2004; Tan et al., 2004), analytical (Albrecht & Sack, 2000; Callan, 2004), communication (e.g., Callan, 2004; Morgan, 1997; Tan et al., 2004) and critical thinking (e.g., Albrecht & Sack, 2000; Tan et al., 2004). The skills perceived to be important by students include communication (e.g., Abayadeera & Watty, 2016; Gabric & McFadden, 2001; Jones & Sin, 2003; Klibi & Oussii, 2013), problem-solving (e.g., Gabric & McFadden, 2001; Kavanagh & Drennan, 2008; Weil et al., 2001), analytical and personal (e.g., Abayadeera & Watty, 2016; Jones & Sin, 2003), interpersonal (e.g., Jones & Sin, 2003), intellectual and management (e.g., Abayadeera & Watty, 2016). According to graduates, the most important skills include technical (e.g., Carr et al., 2006; Hakim, 2016), followed by communications (e.g., Barac, 2009; Carr et al., 2006; de Lange et al., 2006; Jackling et al., 2013; Kim, Ghosh, & Meng, 1993; Sugahara & Coman, 2010), analytical (e.g., Awayiga et al., 2010; Barac, 2009; Jackling et al., 2013), time management and interpersonal (e.g., Barac, 2009; Jackling et al., 2013), problem-solving and critical thinking, a professional attitude, and having a global and local perspective (e.g., Carr et al., 2006). For employers, however, the skills considered to be the most important for career success as an accountant include communication, stress management, teamwork, business awareness, problem solving, analytical, planning, self-management, and use of business information systems (Australian Association of Graduate Employers (AAGE), 2011; Bennett et al., 2000; Bui & Porter, 2010; Crawford et al., 2011; Gray & Murray, 2011; Krause, 2007; Low et al., 2016; Montano et al., 2001; Tan & Laswad, 2017; Tempone et al., 2012; Wells et al., 2009).

Expectations and performance gaps have been explored in numerous studies, which showed that all gaps are wide, although some are narrowing (e.g., the expectations gap between employers and graduates, and the performance and expectations gaps between employers and educators regarding some skills). A few studies (e.g., Abayadeera & Watty, 2014; Bui & Porter, 2010) have found a “negative” expectation gap, i.e. where employers’ expectations of the level of competence that graduates should acquire as part of their accounting degree course is lower than the level of competence expected by other stakeholder groups such as graduates or educators. Studies that have focused on performance gap usually contrast graduates, educators and employers, with fewer studies considering students. These studies often find performance gap between different groups, particularly between employers and educators. However, gaps are not always found between the perceptions of employers and the perceptions of other groups like graduates (e.g., Abayadeera & Watty, 2016).

The literature has also identified a number of factors that constrained skills development. Student-related factors include motivation, pre-university education, aptitude and ability, and awareness of the importance of generic skills. Institutional factors are quite broad and they include university priority, a university culture that focuses on and rewards research rather than good teaching, class sizes, time and the curriculum. However, the constraint of rewarding research is possibly less applicable to non-western countries like Pakistan or Saudi Arabia (Alsharari & Almadani, 2016; Parvaiz, 2014). The final type of constraint focused on educators. Educators may lack the motivation or the time to alter their curriculum or their teaching style due to the university's reward system and large class sizes. They may also lack the expertise or real-world experience to help students develop generic skills. All the constraints identified in the literature are in a way interrelated and affect each other, sometimes creating a vicious cycle that could widen the expectations-performance gap further. Part of the problem may also arise from inconsistency in the type of generic skills required or demanded by employers, although there are some skills (e.g., communication skills) which are more consistently listed as being important in the accounting workplace.

The literature also reveals that majority of studies have been carried out in Western nations such as the US, the UK, New Zealand and Australia. Comparatively, there are fewer similar studies that focussed on non-Western countries. The work of Hakim (2016) in Lebanon, Abayadeera and Watty (2014) in Sri Lanka, Ngoo et al. (2015) in Malaysia, Lin et al. (2005) in China, Ha et al. (2012) in Vietnam, and Parvaiz (2014) in Pakistan Anis (2017) in Egypt are examples of recent studies carried out in non-western countries.

Comparatively, the literature on generic skills in Saudi Arabia is sparse (see e.g., Al-Mallak 2012; AlMotairy, 2016; AlMotairy & Altorky, 2012; Iqbal & Zenchenkov, 2014; Yavas, 1997; Zureigat, 2015). Generic skills is an important issue that needs to be considered given that the nation has been undertaking a programme of widespread educational reform in response to government initiatives, with the aim that Saudi universities will be able to provide the country with the human capital required and thus reduce dependence on immigrant workers (Al-Yaha, 2008). The rate of unemployment seems to arise from problems in the private sector, where employers are not satisfied with the level of competence in generic skills acquired by young Saudi accounting graduates, and instead preferred to hire foreign workers (Fakeeh, 2009; Mahdi, 2000). The gap between employers' expectations and the level of skills actually acquired by Saudi accounting graduates upon completion of their university degree course are

considered to be the major barriers hindering the national goal of “Saudisation” (Ghaban et al., 2002). Some insights about generic skills development in Saudi Arabia were gained from Al-Mallak’s (2012) study on accounting students and accountants’ perceptions of expectations and performances, Alsaad’s (2013) study on educators’ perceptions about important generic skills, Zureigat’s (2015) study on employers’ perceptions of expectation-performance gap and Almotairy’s (2016) study on students’ perceptions of the constraints gap.

In summary, the vast majority of research was carried out in western countries and most studies investigated the perspectives of one or two stakeholder groups (i.e. educators, students, graduates and employers) regarding generic skills in the accounting curriculum (Jones & Sin, 2002; Sneed & Morgan, 1999; Zaid & Abraham, 1994). Very few studies have been carried out on all four stakeholder groups and in the Saudi context. This study is an extension of prior studies conducted in Saudi Arabia and aims to provide further insights into the different gaps in generic skills of accounting graduates in Saudi Arabian universities by drawing on the perceptions of students, graduates, educators and employers. As very few studies have specifically looked at the constraints causing the expectation-performance gap in the Saudi Arabian accounting discipline, this study also examines the constraining factors that may hinder the development of generic skills of Saudi accounting graduates.

The conceptual framework for the study is discussed in the next chapter.



## Chapter Four: Conceptual Framework

### 4.1 Introduction

As there are many different ways of classifying generic skills and different types of gaps have been identified in the literature, it is necessary to set out a suitable framework for the study. This chapter describes the conceptual frameworks adopted in this study, drawing on some of the findings of the literature review presented in Chapter 3.

First, this chapter briefly discusses the different classifications of generic skills identified in the literature and outlines the framework used for categorizing generic skills.

Secondly, the framework used to examine the issue of gaps in generic skills in accounting education for this study is presented. The most useful framework for addressing differences in the perceptions of the different stakeholder groups as well as the types of gaps is that of Bui and Porters' (2010) expectation-performance framework, which was also used by other researchers (e.g., Abayadeera and Watty, 2014 in Sri Lanka, Anis, 2017 in Egypt, Ha et al., 2012 in Vietnam, Howcroft, 2017 in UK, Jackling et al., 2013 in Australia, and Parvaiz et al., 2014 in Pakistan). This study's framework, which is an adaptation of Bui and Porter's (2010) framework, is then presented.

### 4.2 Classification of Generic Skills

The issue of accounting graduates' lack of generic skills and the mismatch between the expectations of employers and the skill set provided by typical accounting courses in tertiary education has been addressed via a range of classifications or frameworks.

As discussed in Chapter 3, many different researchers in the field of accounting education have identified and/or listed a wide range of generic skills that are relevant to accounting education. Many of the findings were drawn from the perspectives of different stakeholders such as employers, academics, graduates and students (Abayadeera & Watty, 2014; Anis, 2017; Bui & Porter, 2010; de Lange et al., 2006; Hassall et al., 2005; Howcroft, 2017; Jackling & de Lange, 2009; Kavanagh & Drennan, 2008; Kavanagh et al., 2009; Montano et al., 2004; Morgan, 1997).

As the literature suggests, there is no one correct way of classifying different generic skills required of accounting graduates. Some examples of the types of skills and the range of categories that have been used in the literature are shown in Appendix A. The examples are drawn from the works of Jones and Sin (2003), AICPA Core Competency Framework (1999), Hassall et al. (2005), and New Zealand Institute of Chartered Accountants<sup>3</sup> (NZICA) (2007).

Jones and Sin's classification (2003) is based on Birkett's (1993) competency framework which was later adopted by the largest accounting bodies in Australia (ICAA/CPAA, 2009) and New Zealand (NZICA). Birkett's generic skill framework identified two main categories (cognitive skills and behavioural skills) and five subcategories (routine skills, analytic skills, appreciative skills under the cognitive skills category, and personal skills, and interpersonal skills under the behavioural skills category). Routine skills relate to computer literacy and writing ability, analytical covering problem-solving and ability to interpret data; appreciative skills include the ability to think and act critically and to make complex decisions; personal skills involve the knowledge of how to behave in different situations and the ability to focus on outcomes; and interpersonal skills relate to listening and communication, empathy and the ability to understand group dynamics. This classification has also been adopted or adapted by other researchers in their examination of accounting graduates' skills (e.g., Nunan, Rigmor, & McCausland, 2000; Tan & Laswad, 2017).

The AICPA core competency framework (AICPA, 1999) was developed to make the transition from school and university to the workplace smoother and easier (Strobel, 2001). In this framework, the focus is on skills and competencies rather than traditional accounting subjects. This US framework provides educators with tools that can be used for assessment (i.e. evaluating students) or curriculum planning and review (i.e. evaluating themselves). Three broad categories of skill are set out in this framework: functional, broad business and personal. Functional skills are those needed to carry out a specific function. In the context of accounting, they refer to the technical accounting skills (e.g., how to prepare a balance sheet or calculate equity). Broad business skills are generic skills, but are those that are most applicable in the workplace and can help an individual carry out a range of roles within an organisation, such as analytical skills, communication skills and problem-solving skills. Personal skills are able to be applied both within and outside the business world and are more person-oriented than task-

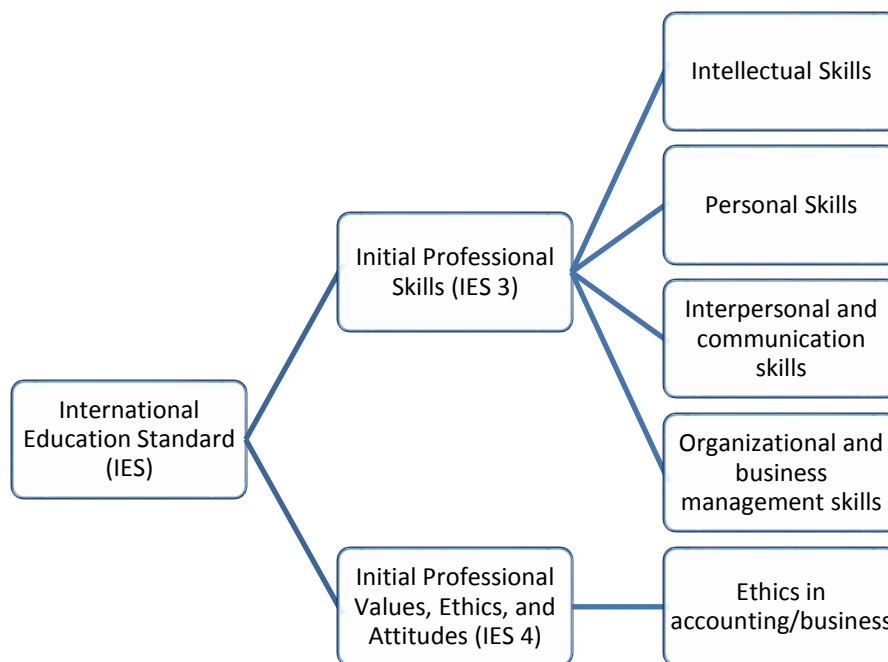
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<sup>3</sup> NZICA has now merged with the Institute of Chartered Accountants in Australia to form the Institute of Chartered Accountants Australia and New Zealand.

oriented. Personal skills may include teamwork skills and leadership skills. The advantage of this framework is that it places the expectations of employers at the forefront of the drivers of accounting curriculum change. Often, employers and professional accounting bodies have developed competency frameworks similar to that of the AICPA. Furthermore, this framework or others of a similar nature are very useful to educators as they attempt to update the accounting curriculum to make it more relevant to the modern business world.

Another comprehensive list of skills is that provided by IFAC which was published after the International Accounting Education Standards Board (IAESB) of IFAC revised its standard on skills in IES 3 and IES 4 (see Appendix B). The breadth of generic skills listed in these IES reflects the increased focus that has been given to the role of generic skills within accounting education over the past ten or more years (Cargill, Gammie, & Hamilton, 2010). The revised standards – IES 3 and IES 4 – were adopted by IFAC in 1 July 2015.

Figure 4.1 Skills classification framework



IES 3 and IES 4 are distributed to IFAC member bodies to ensure that all qualified accountants meet the standards. They are also presented as guidelines to other stakeholder groups like educational providers (to help them with curriculum development), employers and government officials.

The skills outlined by IES 3 include 4 categories: intellectual, personal, interpersonal and communication, and organisational and Business Management (OBM) skills (IES 3, 2014). IES 3 defines these skills as follows:

- **Intellectual skills** describe the ability to solve problems, use professional judgement and make decisions.
- **Interpersonal and communication skills** are the generic skills that relate to the ability to work and interact efficiently, effectively and appropriately with others in the professional arena.
- **Personal skills** are those that describe an individual's attitudes, beliefs and behaviour.
- **OBM skills** are those that allow an accountant to work efficiently and effectively to acquire the best outcomes possible with the resources available.

The IES 3 classifications of skills have also been used in some studies investigating gaps in accounting education in Western and developed nations, as well as in developing and/or non-Western nations (e.g., Abayadeera & Watty, 2016; Ballantine & McCourt-Larres, 2009; Hussein, 2017; Tan, & Laswad, 2017).

IES 4 defines the ethical standards and skills required of a professional accountant. Some of these skills include the ability to use professional judgement, commitment to the public interest, professional scepticism, integrity, objectivity, professional conduct (e.g., respect, due care, politeness, punctuality and responsibility), confidentiality and the pursuit of excellence. IES 4 specifies that these standards apply to all business activities carried out by a professional accountant. IES 4 also specifies that practising these skills outside the setting of accounting education and/or the workplace helps beginning and aspiring accountants (e.g., accounting students and recent graduates) to develop competence in ethical skills.

Under IES 4 ethics in accounting/business, the learning outcomes are set out as follows:

- The ability to explain the nature of ethics;
- The ability to explain the pros and cons of rule-based and principle-based ethical approaches;
- Identifying ethical issues and determining when particular ethical principles apply;

- Analysing possible alternative actions and determining their ethical consequences.
- Applying the basic ethical principles (objectivity, integrity, confidentiality, professional competence and due care, and professional behaviour) to ethical problems of dilemmas and determining an appropriate approach;
- Applying relevant ethical requirements to professional behaviour in accordance with official standards (e.g., auditing standards, accounting standards, etc.).

As can be seen from some of the examples of skills classifications in Appendix A and B, generic skills are not labelled and categorised in a consistent manner although several commonalities can be observed. For example, all studies, except Hassall et al. (2005), identified interpersonal skills as a separate category. Instead, Hassall et al. (2005) grouped them under group working skills. Also all studies except that of Jones and Sin (2003), specifically identified communication as a separate category of important generic skill. It is important to note that although Jones and Sin (2003) did not explicitly mention communication, some of the skills mentioned in their list imply the requirement of communication skills (e.g., writing and effective listening). Similarly, Jones and Sin (2003) used the term “appreciative skills” which were not used by others. However, “appreciative skills” category is presented by the other researchers under different category. For example, lifelong learning is considered to be an “appreciative skill” by Jones and Sin (2003), but the IES 3 (2014) lists lifelong learning as a “personal skill”. Interestingly, even when same category label is used, the skills that fall within that category may differ between or among studies. For example, under the category of communication and interpersonal skills, NZICA (2007) lists the following skills: the ability to “communicate ideas and information effectively and efficiently, verbally and in writing; demonstrate effective negotiation skills; and identify and meet the needs of internal and external clients or stakeholders” as “communication and interpersonal skills.” The IES 3 (2014) on the other hand, in their “interpersonal and communication” category list the following skill set:

- “Display cooperation and teamwork when working towards organizational goals;
- Communicate clearly and concisely when presenting, discussing and reporting in formal and informal situations, both in writing and orally;
- Demonstrate awareness of cultural and language differences in all communication;
- Apply active listening and effective interviewing techniques;

- Apply negotiation skills to reach solutions and agreements;
- Apply consultative skills to minimize or resolve conflict, solve problems and maximize opportunities;
- Present ideas and influence others to provide support and commitment.

Apart from those classifications of skills shown in Appendix A, there are other ways of classification in other studies. For instance, Conrad and Leigh (1999) used four main categories of generic skills: problem-solving and similar cognitive, oral communication, personal qualities and work ethic, and interpersonal and teamwork in their US study. Gibb's (2004) study in Australia used six general skills categories: basic or fundamental, people-related, conceptual and thinking, personal and/or attributes, business, and community. Wilson, Ariffian and Abu Zarin (2012) in Malaysia categorise generic skills into seven skills classes: communication, critical thinking and problem-solving, teamwork, lifelong learning and information management, entrepreneurial, moral and professional ethics, and leadership. On the other hand, McQuaid (2006) in Taiwan used three categories of generic or "transferable" skills. They are:

- (i) basic transferable skills (which relate to skills like numeracy, writing and verbal/oral presentation);
- (ii) key transferable skills (which include reasoning, problem-solving, adaptability, team-working, personal task; and time management, basic computing i.e. information and communication technology, interpersonal and communication, emotional and aesthetic, and customer service) and
- (iii) high-level transferable skills (which were more job-specific and relate to skills in the areas of business thinking, commercial awareness, lifelong learning, vision, and enterprise).

To summarise, most generic skill frameworks have some elements in common that relate to basic or fundamental skills, people-focused skills, conceptual and thinking skills, personal skills and attributes, and skills related to the work place.

### 4.3 Bui and Porter’s (2010) Gaps Framework

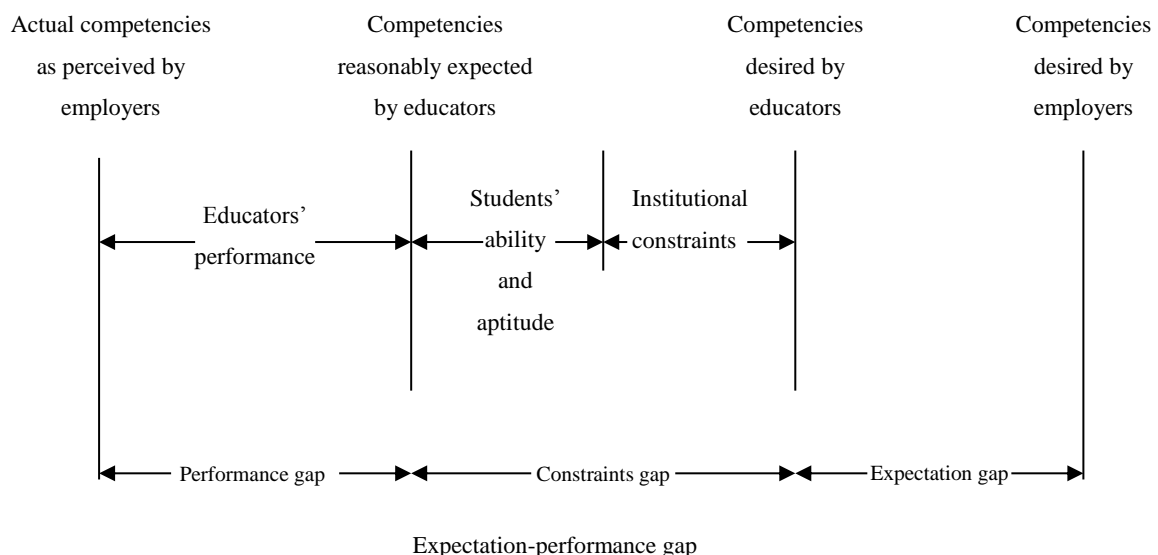
As indicated in chapter 3, a number of studies have been carried out on the development of generic skills at universities. Different studies (e.g., Abayadeera & Watty, 2014, 2016, Ha et al., 2012, Howcroft, 2017, Jackling et al., 2013, and Parvaiz et al., 2014) explored different types of gaps (e.g., expectation gap, performance gap, constraints gap and expectation-performance gap). It is clear that in some studies, only certain gaps were explored and only certain stakeholders’ perceptions were elicited. Most of the research also did not have a gap framework to guide their studies, as they tended to focus on the “what” (i.e. the skills needed in the workplace) rather than the “why” (i.e. graduates not having acquired the skills).

Bui and Porter (2010) took the initiative to develop a framework that was specifically designed for analysing the mismatch between the expectations of employers and the skill set of accounting graduates. Their framework was used to guide the examination of questions about the skills needed by accounting graduates and the reasons why graduates were not being provided with these skills as part of their accounting course.

As mentioned above, Bui and Porter’s framework considered the full expectation–performance gap under three components: the expectation gap, the constraints gap and the performance gap. Each of these key components of the expectation–performance gap has been explored in the literature review chapter. An overview of the gaps is provided below.

A diagram of Bui and Porter’s breakdown of the different gaps is shown in Figure 4.2.

Figure 4.2: Breakdown of the expectation–performance gap (Bui and Porter 2010)



#### 4.3.1 The Expectation Gap

The expectation gap is defined by Bui and Porter as “*differences in the expectations of accounting employers and educators regarding the competencies accounting graduates should acquire*” (Bui & Porter, 2010, p. 31). Examination of the expectation gap allows researchers to discover the nature of employers’ expectations and the skills and competencies desired by employers. It also looks at the expectations and competencies that educators believe to be important, and if different from employers’ expectations results in a mismatch in priorities to be discovered. The expectation gap can be used to discover how well informed educators and those responsible for designing the accounting curriculum are regarding the needs of employers. It can also be used to help direct and shape new curricula that aim to provide modern accounting graduates with the skills that they will need as accountants in the workplace.

As pointed out in the literature review chapter, the expectation gap is the cause of the debate between academics and employers regarding the skills that needs to be covered by the degree course (e.g., Armitage, 1991; Francis & Minchington, 1999). Expectation gap also exists between graduates and employers (Bui & Porter, 2010; de Lange et al., 2006; Francisco & Kelly, 2002; Gammie et al., 2002; Lin et al., 2005).

#### 4.3.2 The Performance Gap

Bui and Porter (2010, p. 31) defined the performance gap as “*differences in the competencies accounting educators can reasonably expect accounting graduates to acquire (given the constraints) and what those employers perceive that the graduates possess when they enter the workforce.*” This performance gap measures how well skills have been covered in the course, among other factors.

A number of reasons have been put forward as causes of the performance gap. These include the between-group expectation gap (i.e. the disagreement between employers and educators regarding the level of competence that should be achieved), although other factors described as constraints may be involved (e.g., disagreements about the best programme or techniques that will allow accounting students to develop these skills at university) (Armitage, 1991; Simons & Higgins, 1993).

#### 4.3.3 The Constraints Gap

The constraints gap is a form of expectation-performance gap as it compares the competencies reasonably expected by employers and those desired by educators. However Bui and Porter



termed them as constraints gap as there are: “*constraints on the effectiveness of accounting education (‘constraints gap’) resulting from (a) institutional factors; and (b) accounting students’ ability and aptitude*” (Bui & Porter, 2010, p. 31). The constraints gap acknowledges that there may be barriers preventing educators from developing a sufficient level of generic skill in accounting students, either because of the nature of university education or because of factors related to the students themselves.

There are a few studies (e.g., Abayadeera & Watty, 2014; Ha et al., 2012; Howcroft, 2017; Jackling et al., 2013; Parvaiz et al., 2017) that have researched gaps using different aspects of Bui and Porter’s (2010) framework. Most studies either examine the perceptions of one stakeholder, if not two and not all types of gaps are compared and contrasted.

The greatest advantage of the framework of Bui and Porter is that it directly addresses the major issue regarding generic skills (and other skills) in accounting education, namely how employers are expressing dissatisfaction with the level of skills in recent graduates from university-based accounting programmes. It acknowledges that there are multiple facets and several stakeholders in the process of education, and recognises that each can play a part in creating the expectation–performance gap. Other frameworks, on the other hand, merely offer a breakdown of different types of generic skill but not the causes of the mismatch noted in the literature, although they may offer tools for addressing the gap. Bui and Porter’s framework acknowledges that the gaps problem is complicated and that simplistic solutions – such as professional accounting bodies presenting educators with a list of skills that have to be covered in the degree course, regardless of how difficult doing so may be – may not necessarily work.

Because this framework takes multiple viewpoints into consideration, it has been adopted and adapted for this study.

## 4.4 The Framework of This Research

### 4.4.1 The Skills Classification Framework

As indicated in Section 4.2, many different frameworks have been used in the literature for classifying generic skills. For the purpose of this study, because Saudi Arabia is an IFAC member, the IFAC framework will be adopted for defining the classes of generic skills needed by accountants. Many educators in Saudi Arabian universities have agreed that the IFAC standards should be adopted (AlMotairy & Altorky, 2012), although they have not been

complied with by many providers of accounting education in Saudi Arabia (Ahern et al., 2007). In addition, the Saudi Organization for Certified Public Accountants' (SOCPA) has also made a commitment to adopt the IFAC IES standards by 2017 (SOCPA, 2012).

The IFAC framework, as outlined in IES 3 and IES 4, breaks generic skills into five broad categories and they are intellectual skills, personal skills, interpersonal and communication skills, OBM skills and ethical skills. These five categories are used in the questionnaire design discussed in Chapter 5. As numerous prior studies tend to focus on important generic skills rather than level of competency, this study also initially examined skills considered to be important by the different stakeholders

#### 4.4.2 The Gaps Framework

As indicated earlier, this study draws on Bui and Porter's (2010) expectations–performance framework by examining several gaps more intensively and by focusing on four important stakeholder groups. Figure 4.3 shows the framework developed for this study which focused on the four key gaps:

1. Expectation gap
2. Performance gap
3. Constraints gap
4. Expectation–performance gap

However, unlike the study by Bui and Porter (2010) which did not classify the different generic skills, this study considers the different generic skill under the five broad categories mentioned above. This will show more clearly where skills gaps appear. In addition, this present study apart from exploring the perceptions of educators, employers and students, also explores the perceptions of accounting graduates. The views of graduates are included as they are also important stakeholders in accounting education and may have different views from students who have not graduated.

For this study, the framework of Bui and Porter (2010) was modified so that the perceptions of multiple stakeholders could be considered, which was one of the goals of this research. Specifically, the views of employers, graduates, educators and final-year students were incorporated into the framework to examine the expectations and performance gaps. Having

multiple viewpoints also permitted this study to compare and contrast the constraints perceived by the stakeholder groups directly involved in the accounting education system (educators, final-year students and graduates). The researcher also included an evaluation of generic skills as perceived by the different groups to give an initial indication of the similarities and differences between and among the different stakeholder groups, and possibly to give an indication of why certain expectation and performance gaps were arising (e.g. if employers considered personal skills to be highly important but educators did not, this would provide an immediate explanation as to why educators were not providing students with opportunities to develop these skills). By extending the original framework of Bui and Porter (2010) allows the examination of the level of competency accounting graduates have acquired and achieved as perceived by the different stakeholder groups.

Therefore, this study's exploration of expectation gap will look at the expectations of final year students and graduates, accounting educators and employers in Saudi Arabia, comparing and contrasting their perceptions.

Key questions relating to expectation gap include:

- (1) Is there a gap between the perceptions of final year students and educators regarding the level of different generic skills graduates should acquire upon completion of academic study?
- (2) Is there a gap between the perceptions of final year students and graduates regarding the level of different generic skills graduates should acquire upon completion of academic study?
- (3) Is there a gap between the perceptions of final year students and employers regarding the level of different generic skills graduates should acquire upon completion of academic study?
- (4) Is there a gap between the perceptions of graduates and accounting educators regarding the level of different generic skills graduates should acquire upon completion of academic study?
- (5) Is there a gap between the perceptions of educators and employers regarding the level of different generic skills graduates should acquire upon completion of academic study?

- (6) Is there a gap the perceptions of graduates and employers regarding the level of different generic skills graduates should acquire upon completion of academic study?

For performance gap, this study compares final year students' and graduates' perceptions, as well as how their perceptions compare with the perceptions of accounting educators and employers. Questions that will be explored include:

- (1) Is there a gap between educators' beliefs about the level of generic skills accounting graduates have acquired upon completion of academic study, and final year students' self-perceptions about the level of generic skills they expect to acquire upon completion of their academic study?
- (2) Is there a gap between final year students' self-perceptions about the level of generic skills they expect to acquire upon completion of their academic study and graduates' beliefs about the level of generic skills accounting graduates have acquired upon completion of academic study?
- (3) Is there a gap between employers' perceptions of the level of generic skills acquired by the accounting graduates (entry level) they have hired and final year students' self-perceptions about the level of generic skills they expect to acquire upon completion of their academic study?
- (4) Is there a gap between educators' beliefs about the level of generic skills accounting graduates have acquired upon completion of academic study, and graduates' self-perceptions about the level of generic skills they have acquired upon completion of their academic study?
- (5) Is there a gap between employers' perceptions of the level of generic skills acquired by the accounting graduates (entry level) they have hired and educators' perceptions about the level of generic skills that accounting graduates have acquired upon completion of academic study?
- (6) Is there a gap between employers' perceptions of the level of generic skills acquired by the accounting graduates (entry level) they have hired and graduates' self-perceptions about the level of generic skills they have acquired upon completion of academic study?

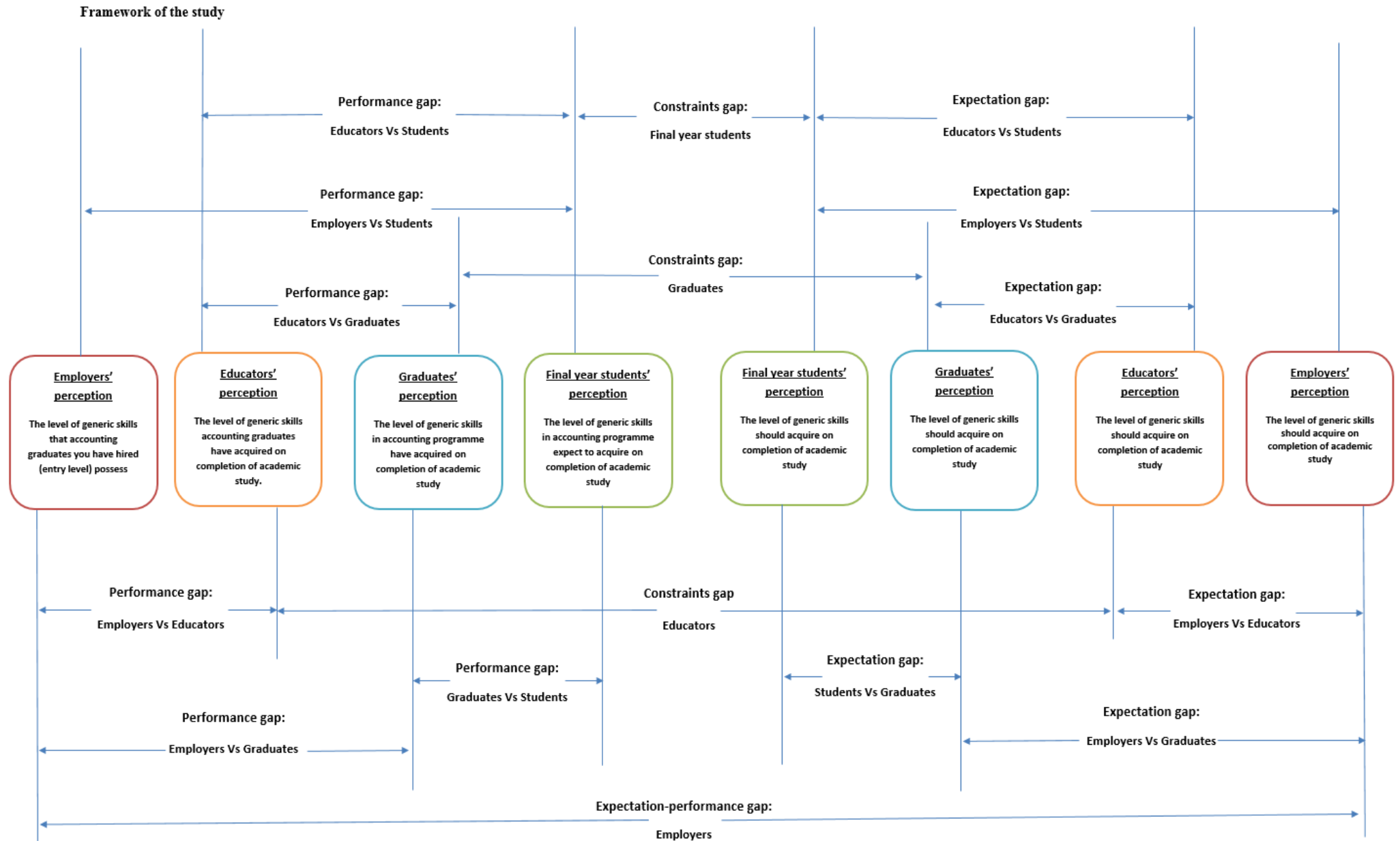
The constraints gaps are explored by examining the views of final year students and graduates and accounting educators. Here, the key questions focus on:

- (1) Are there any differences between final year students' perceptions of the level of generic skills that should be acquired upon completion of academic study and the self-perceived level of generic skills they expect to acquire upon completion of their academic study?
- (2) Are there any differences between graduates' perceptions of the level of generic skills that should be acquired upon completion of academic study and the self-perceived level of generic skills they acquired upon completion of their academic study?
- (3) Are there any differences between the perceptions of accounting educators regarding the level of different generic skills that should be acquired upon completion of academic study and the self-perceived level of generic skills accounting graduates have acquired upon completion of academic study?
- (4) What are the constraining factors perceived by these three groups?

The question relating to expectation–performance gap as perceived by employers focus on:

- (1) Are there any differences between the perceptions of employers regarding the level of different generic skills that should be acquired upon completion of academic study and the level of generic skills acquired by the accounting graduates (entry level) they have hired?

Figure 4.3: Modified Bui and Porter (2010) framework used in this study



## 4.5 Summary

To classify the different generic skills and thus allow them to be explored in more specific detail, this study uses the IFAC framework based on the standards outlined in IES 3 and IES 4, namely intellectual skills, personal skills, interpersonal and communication skills, OBM skills and ethical skills.

This study adopted the framework of Bui and Porter (2010) with a few modifications to allow the exploration of differences in the beliefs, expectations and perceptions of the different stakeholder groups. This framework also allows the identification of the reasons graduates are failing to acquire the necessary skills for the workplace. The extension of Bui and Porter's original framework provides the opportunity to evaluate the effectiveness of skills development in accounting education by exploring the views and expectations of final year students and graduates in addition to employers and accounting educators' views. This is a necessary extension, given that students and graduates have chosen to invest in accounting education and thus expect a return from their degree course in the form being employable.

The methods for the study are discussed in the next chapter.

## Chapter Five: Methodology

### 5.1 Introduction

This chapter discusses and explains the methodological approaches used to address the research questions. In particular, it describes the research stance taken by the study, data collection procedures (e.g., sampling techniques, methods of collecting data, questionnaires and interviews), data analysis and ethical issues, and the overall reliability, validity, and generalisability of the study.

### 5.2 Research Stance, Philosophy and Paradigm

Any social research, such as that presented in this study, needs to consider the philosophical aspects of epistemology and ontology (Walliman, 2006). These terms represent conflicting views on the nature of knowledge, the interactions between humans and the world, and ways of thinking (Walliman, 2006). These notions, especially epistemology, are connected with methodology. Therefore, it is important to understand them and their relationships with methodology.

Ontology is the philosophy of being and asks questions about existence and the nature of being.<sup>4</sup> Epistemology discusses the nature of knowledge and asks how we can “know that we know” something. Methodology, however, is the practical outcome of these two concepts and considers the steps and tools used to carry out a study (Creswell, 2013). Presented as key questions, ontology asks, “What is real?” epistemology asks, “How do we know something is real?” and methodology asks, “What can we do to find out whether something is real?”

#### 5.2.1 Ontology, Epistemology and Methodology

Any social research needs to consider the philosophical aspects of epistemology and ontology (Walliman, 2006). These terms represent conflicting views on the nature of knowledge, the interactions between humans and the world, and ways of thinking (Walliman, 2006). These

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<sup>4</sup> For example, the famous motto of philosopher René Descartes “I think; therefore, I am,” is an ontological statement.



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Ontology is the philosophy of being and asks questions about existence and the nature of being.<sup>5</sup> Epistemology discusses the nature of knowledge and asks how we can “know that we know” something. Methodology, however, is the practical outcome of these two concepts and considers the steps and tools used to carry out a study (Creswell, 2013). Presented as key questions, ontology asks, “What is real?” epistemology asks, “How do we know something is real?” and methodology asks, “What can we do to find out whether something is real?”

Ontology falls into two main schools of thought named “subjectivism” and “objectivism”(Saunders, Lewis and Thornhill, 2007). Subjectivists argue that something only exists if it can be experienced or perceived; objectivists argue that reality is independent and exists whether or not anyone observes or perceives it (Hatch & Cunliffe, 2006). In social science, the subjectivist view is that “social phenomena are created from the perceptions and consequent actions of those social actors concerned with their existence,” but the objectivist viewpoint is that “social entities exist in reality external to social actors concerned with their existence” (Saunders et al., 2007, p. 108). As noted by Remenyi, Williams, Money and Swartz (1998), an objectivist researcher will prefer to study a social reality that can be observed to provide results that can lead to broad generalizations; however, a subjectivist will investigate the “details of the situation to understand the reality or perhaps a reality working behind them” (Remenyi et al., 1998, p. 35).

Epistemology considers the nature of knowledge and what can be considered to be accepted as knowledge in a given field of study (Saunders et al. 2007). In general, epistemology considers what would be the most appropriate way to go about finding out about reality. Epistemology shapes methodology and also the way we determine whether a source of knowledge is good or bad, whether knowledge is reliable and verifiable, and how we describe “reality” (Denzin & Lincoln, 2003; Hatch & Cunliffe, 2006). Again, epistemology has two major schools of thought, which are known as positivism and interpretivism.<sup>6</sup> In the context of social theory, Burrell and Morgan (1979) further subdivided the two approaches by considering whether a

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<sup>5</sup> For example, the famous motto of philosopher René Descartes “I think; therefore, I am,” is an ontological statement.

<sup>6</sup> Other viewpoints like realism, pragmatism, etc. can also be found.

study or school of thought is concerned with social change or social order, thus giving a four-way division of paradigms. Positivism is objective in nature, taking an objectivist ontological viewpoint, and is used to test theories and establish scientific laws (Walliman, 2006). A positivist viewpoint is the guiding principle behind the classic scientific method of formulating hypotheses, carrying out an experiment to test the hypotheses and drawing a conclusion from the results. In the social context, positivism aims to understand the internal laws and governing principles of society, and use these laws or principles to understand how and why people behave in a certain manner (Walliman, 2006), and frequently makes use of quantitative data collected via surveys and questionnaires, which are used to make deductions and draw conclusions from the data (Saunders et al., 2007). With this approach, it is important that the researcher remains fully objective and does not impose his/her values, interpretations or values on the data (Sarantakos, 1997).

Interpretive approaches, on the other hand, arise from a subjectivist ontology (Bryman, 2001). Interpretivism holds that “the view of the world that we see around us is the creation of [the] mind” (Walliman, 2006, p. 20). It is commonly found in social research, as this approach argues that society is created by those within it, and thus differs from “hard” science such as physics and biology (Bryman, 2008). The aim is to understand how things take place in a given society, and then to compare this to the situation in a different society (Cohen et al., 2000; Saunders et al., 2007). According to Saunders et al. (2007), interpretivism requires a researcher to understand the differences among different groups and how these shape perceptions. An interpretive approach often tends to take a qualitative research methodology, as this allows individual perceptions to be expressed more clearly (Cohen et al., 2000).

Methodology largely dictated by the epistemology and the ontology paradigms. A positivist researcher will use deductions, analyse causes and effects, look for generalisations from which to make predictions, and use a paradigm that is pre-determined before beginning the data collection process (Creswell, 1998). With an interpretive approach, the researcher will identify themes and categories as the data emerge, and will allow the findings to shape the theory, while still guaranteeing reliability, accuracy and verifiability (Creswell, 1998).

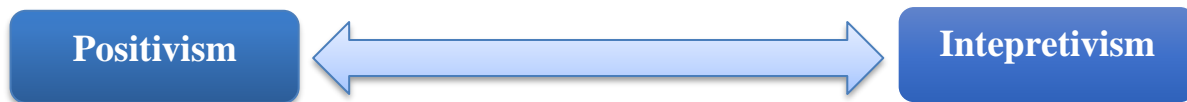
The key differences between the epistemological systems are summarised in Table 5.1. It is also important to note that positivism and interpretivism are the ends of a continuum and rather than discrete categories (Figure 5.1).

Table 5.1: Approaches and features of the two main epistemological paradigms

<b>Positivism Approach</b>	<b>Intepretivism Approach</b>
Quantitative	Qualitative
Objective	Subjective
Traditionalist	Phenomenological
Scientific	Humanist
Large samples	Small samples
Hypothesis testing	Generating theories
High reliability but low validity results	Low reliability but high validity results
Generalises from sample population	Generalises from one setting to another

Source: Adopted from Collis and Hussey (2009)

Figure 5.1: The epistemological continuum



Source: Adopted from Collis and Hussey (2009)

### 5.2.2 The Approach of this Study

This study tends more towards the positivist end of the epistemological continuum, and has been guided by the functionalist paradigm of Burrell and Morgan (1979), as this research is mostly aimed towards examining the status quo of generic skills in accounting education in Saudi Arabia, although this is moderated by the idea that examining the status quo can be used as a platform for creating change. This paradigm suggests that humans are rational and that we can understand the behaviour of an organisation by collecting quantitative data and analysing the results. This comes from objectivist ontology, as the researcher believes that reality is independent of humans and that research should seek to discover this independent reality. Furthermore, the researcher also believes that we can regard phenomena that are observable and measureable as knowledge or facts. In this research, the researcher has assumed that the need for generic skills in the accounting workplace in Saudi Arabia is a real objective need. The researcher aims to understand the need for generic skills by studying the responses of final year accounting students, recent graduates, educators and employers in Saudi Arabia. This will be done by identifying, classifying and measuring the key issues.

Nevertheless, this study does not adopt a purely positivist stance, as the researcher wishes to explore, understand and compare the responses and perceptions of different groups of people, as stakeholder theory suggests that different stakeholders are likely to have different perceptions of a phenomenon. In particular, the researcher wishes to explore the expectations and priorities of the different groups. In addition, the researcher wishes to gather rich qualitative data as well as quantitative data.

Based on the research ontology and epistemology, this study adopted a mixed methods approach. Creswell and Plano (2007) stated that the mixed approach has many advantages. First, a research can ask a wide range of questions rather than merely asking those that can take discrete values as answers (i.e. Likert scales and yes/no questions) or just probing for opinions and perceptions (interviews). Secondly, the mixed approach combines the strength of both approaches. This allows for greater flexibility and permits respondents to express their subjective views more fully (Van Tonder & Williams, 2009).

Lastly, with a mixed method approach, the qualitative and quantitative data can be used to validate each other, thus allowing a more holistic picture to be drawn as the two types complement each other (Creswell, 2009; Greene, 2008). In a mixed methods study, the order in which the different data collection methods are used can vary. Quantitative and qualitative methods can be carried out sequentially, in parallel (i.e. separate interviews carried out at the same time as the questionnaires) or integrated throughout the study (Tashakkori & Teddlie, 2010). According to Creswell and Plano (2007), presenting the quantitative and qualitative data collection tools simultaneously or near-simultaneously is ideal.

This paradigm guided the research design. The questionnaire used a combination of Likert-type scale questions and open-ended questions to collect the responses of the different study groups regarding the importance of different generic skills and the levels of competence expected and acquired. The interviews were carried out after the questionnaire was administered but the interview questions were not shaped by the results of the questionnaire. This approach preserves a measure of objectivity and allows me to make some generalisations about the need for generic skills in accounting education and in the accounting workplace, thus making my research more likely to be useful for the stakeholders (e.g., students, graduates, educators and employers).

### 5.3 The Research Objective and Research Questions

The objective of this study is to examine the importance of generic skills and level of competence that accounting graduates should acquire and have acquired at university as perceived by four stakeholder groups students (final year), recent graduates, accounting educators and employers. The research questions addressed in this study are as follows:

**Research Question 1:** Which generic skills do final year accounting students, graduates, educators and employers perceive as important or necessary for successful employment?

**Research Question 2:** Whether there are any constraints gap between the level of competence graduates should acquire (expectation) and the level of competence that graduates have acquired or possess by the end of their degree (performance) as perceived by educators, students and graduates and what are the contributing factors?

**Research Question 3:** Whether there are any expectation-performance gaps between the level of competence graduates should acquire (expectation) and the level of competence that graduates have acquired or possess by the end of their degree (performance) as perceived by employers?

**Research Question 4:** Whether there are any expectation gap (i.e. level of competence graduates should acquire at university) and any performance gap (i.e. level of competence graduates have acquired or possess at university) between educators and employers' perceptions?

**Research Question 5:** Whether there are also expectation gaps (i.e. level of competence graduates should acquire at university) between other groups (students and graduates, students and educators, students and employers, graduates and educators, graduates and employers)?

**Research Question 6:** Whether there are also performance gaps (i.e. level of competence graduates have acquired or possess at university) between other groups (students and graduates, students and educators, students and employers, graduates and educators, graduates and employers)?

**The Constraints gap** describes the differences between the level of competence that should be acquired versus the level that has been (or is expected to be) acquired according to three stakeholder groups (final year accounting students, recent accounting graduates and educators).

**The Expectation-performance gap** describes the differences between the perceptions of employers regarding the level of competence that graduates should acquire versus the level that they possessed.

**The Expectation gap** describes the differences between the expectations of different stakeholder groups (employers vs educators, final year students vs employers, graduates vs employers, final year students vs educators, graduates vs educators, and final year students vs graduates) regarding the level of competence that graduates should acquire during their degree programme.

**The Performance gap** describes the differences between the perceptions of different stakeholder groups (employers vs educators, final year students vs employers, graduates vs employers, final year students vs educators, graduates vs educators, and final year students vs graduates) regarding the level of competence that graduates have acquired upon completion of their university education (or the level of competence they expect to acquire, in the case of the final year students).

## 5.4 Research Strategy

Firstly, the researcher reviewed the literature on generic skills to establish the rationale for this study and to help shape the research questions for the study. This review helped to determine what is already known about the topic of interest, any patterns or trends that have already been noted, and any areas that have not yet been explored or clarified.

The overall research strategy was determined after the literature review and after the research questions had been formulated. A combination of a survey questionnaire and interview questions was used as this allowed the collection of data from a larger population. Surveys are useful when a study needs to test the concepts driving the research questions. Several researchers have stated that as well as being useful for measuring and quantifying key concepts, survey questionnaires also help in the discovery of new aspects of the topic (Rungtusanatham, Choi, Hollingworth, Wu, & Forza, 2003). As stated by Wilson and Mclean (1994),

questionnaires are frequently used as a data collection instrument. They are suitable for collecting quantitative data, as they are very specific (Onwuegbuzie & Leech, 2006), and yield numerical and structural data that are easy to analyse (Cohen, Manion, & Morrison, 2007). Questionnaires of this nature have been used in other studies to collect information regarding attitudes and perceptions of stakeholders (Brown, 2001). Alongside the other benefits of using a questionnaire mentioned earlier, this type of survey instrument provides information that can be followed up if this is required (Dillman, Smyth & Christian, 2008). Numerous studies on development of generic skills in accounting also used surveys (Abayadeera & Watty, 2014, 2016; Anis, 2017; de Lange et al., 2006; Hassall et al., 2005; Howcroft, 2017; Jackling & de Lange, 2009; Jackling et al., 2013; Kavanagh & Drennan, 2008; Parvaiz et al., 2017).

The interview arm of the study (the qualitative section of the mixed method approach) was selected to obtain richer data and also because qualitative approaches are very suitable for use in situations where little is known about a particular phenomenon (Strauss & Corbin, 1990). Currently, none of the studies have used Bui and Porter' (2010) framework for evaluating the expectation–performance gap between groups in the Saudi context, thus justifying the use of interviews to explore this topic in greater depth.

Before administering and developing the questionnaires, the population of interest was identified. For this research, the population of interest were final year accounting students, graduates and educators at Saudi universities, and employers in different organisations in Saudi Arabia. As surveying the full population of any of these groups was not feasible, a representative sample was chosen for each group. Section 5.5.4 below provides more information about the sample used for this study.

## 5.5 Research Questionnaire Design

### 5.5.1 Survey Design

Specifically, the questionnaire aimed to elicit the participants' perceptions of the important generic skills needed by entry-level accountants, their competency in those skills and constraint (limiting) factors, as well as any comments they wished to make. The objective of the questionnaires was to collect relevant data for addressing the research questions, so it was crucial to develop questions that will yield appropriate and relevant data that can be analysed readily.

Bell (2005) asserts that if a question is structured more fully, it will be easier to analyse. Closed-ended questions were therefore chosen, as this format reduces the time taken to complete the questionnaire and thus encourages participation (Alreck & Settle, 2004). Closed-ended questions are also more suited for a quantitative approach to data collection. Nevertheless, the questionnaire contained some open-ended questions to allow participants to provide further insights.

The Likert scale was chosen for the close-ended questions as it is the most common scale used in survey design. It is relatively easy to use and facilitates the comparison of one individual's score with a distribution of scores from a well-defined sample group. Likert-type scales usually use 3–10 points across a continuum of responses, which respondents select to match their opinions. The number of points on the scale varies according to the needs of the research. The majority of studies use an odd number of points, but some researchers prefer to use an even number, as this type of scale eliminates the “uncertain” or “don't know” category (Matell & Jacoby, 1972). The 5-point Likert-type scale which is the most common type used in research (Gwinder, 2006) was chosen for this study. The questionnaires were provided to the participants in both Arabic and English, to make it easier for the participants to understand the questions properly. A copy of the questionnaires is provided in Appendix D.

#### *(i) Importance of Generic Skills*

The first part of the questionnaire (Question 1) focussed on 49 generic skills. This question addressed the expectations of final year students, graduates, educators and employers, and they were asked to indicate how important each skill is for accounting graduates (i.e. whether this skill is needed to be successful in employment after graduation). The questions were developed following an extensive review of the literature to assess stakeholders' perceptions on the important generic skills required of accounting graduates. The five skills categories were primarily drawn from the IFAC, IES 3-4 (2014) framework and they were intellectual, personal, interpersonal and communication, organizational and business management, and accounting or business ethics skills. Each category in turn identifies a set of skills that falls under the umbrella of that category. The 49 generic skills that fall under the five skills categories are shown in Appendix C.

All survey respondents (final year students, recent graduates, educators and employers) were asked to use a Likert-type scale to rate each skill according to how important it is for accounting



graduates to be successful in employment after graduation. This scale ranged from 1 (not important) to 5 (very important).

*(ii) Level of Competence*

The second part of the questionnaire (Question 2) also contained the 49 generic skills but considers the level of competence. Respondents were asked about the level of competence that should be developed upon completion of academic study using a Likert-type scale ranging from 1 (not competent) to 5 (very competent). The responses to this part of the survey were later analysed between groups to examine the expectation gap.

Respondents were further asked to indicate the level of competence in each skill area that graduates actually have acquired, that students expect to acquire, that educators reasonably expect accounting graduates to have acquired, or that employers viewed the accounting graduates they have hired (entry level) possessed, as appropriate to the survey respondent. This question also used a Likert-type scale ranging from 1 (not competent) to 5 (very competent). The responses to this part of the survey were evaluated between groups to evaluate the performance gap.

*(iii) Constraining Factors*

The third part of the questionnaire (Question 3) presented to educators, students and graduates considered the factors that may have constrained the development of generic skills in accounting education at university. Employers were not asked this question, as it was felt that since they were outside the university/education system they were less able than educators, students and graduates to comment on the constraints within the system.

The constraints posed in the questionnaire were drawn from prior literature, principally the work of Bui and Porter (2010) and Hassall et al. (2005). Eleven statements were included in the questionnaire presented to educators, and ten were presented to the final year students and recent graduates and they covered institutional constraints as well as students' attitude and aptitude constraints (see Table 5.2). Students and graduates were not asked about if "educators' workload impede the desire to develop students' generic skills", because they might not be aware about educators' workload. Each constraint was presented as a statement and respondents were asked to use a Likert-type scale to indicate their agreement using a scale of 1 (strongly disagree) to 5 (strongly agree).

Table 5.2 Constraints factors

Constraints factors	Educators	Students and Graduates
Generic skills are not considered important by students	✓	✓
Generic skills are not considered important by academics	✓	✓
Large class sizes impede the development of generic skills	✓	✓
Our accounting curriculum tends to focus more on content and less on generic skills	✓	✓
There is insufficient time for the development of generic skills	✓	✓
The development of students' generic skills is not a priority at my university	✓	✓
Educators lack expertise in helping students develop generic skills.	✓	✓
Graduates' employability is not a priority at my university.	✓	✓
Educators' workloads impede the desire to develop students' generic skills.	✓	-
Students lack the ability to improve their generic skills	✓	✓
Students' own motivation to develop these generic skills	✓	✓

*(iv) Open-ended Questions*

The fourth part of the questionnaire, Question 4 (for employers it is the third part, Question 3) asked a range of more general questions relating to generic skills within the accounting degree programme. Specifically, this section posed three questions that allowed respondents to provide further insights about important generic skills, how generic skills could be developed in accounting degree courses and any further comments they like to make.

*(v) Demographic Questions*

The final question involved the demographic details of the respondents. Each respondent was asked about their age and gender. Final year accounting students were also asked to indicate the university they were from and whether they had ever been employed. Recent graduates were asked about the university they graduated from, their degree (postgraduate or undergraduate), where (local or overseas) they completed their degree, whether they studied on a part-time or full-time basis, whether or not they were employed, and the type of organisation they worked for. Educators were asked about the university they were from, their level of education, the country where they completed their most recent degree, the level taught (undergraduate or postgraduate), the length of time in teaching, whether they taught on a full-time or part-time basis, the title of their position and the accounting subject(s) taught. Employers were asked about the type of their organisation, the title of their position within the organisation, the number of employees in their organisation, the length of time in the workforce, their level of education and the country where they completed their most recent

degree. Demographic questions, which may be sensitive for some participants, were placed at the end of the questionnaire to avoid controversy.

### 5.5.2 Pilot Test

Most researchers advocate piloting the questionnaires (for example, Saunders et al., 2007; Zikmund, 2003). The piloting process was designed to refine the questionnaire, and to avoid errors that may affect the respondents' willingness to participate or the process of analysis (Saunders et al., 2007). Frequently, common mistakes are detected during the piloting stage, such as spelling errors, inconsistent wording, overlapping questions, inappropriate requests for demographic information, missing or incorrect instructions and problems with the length of the survey (either too long or too short), as well as any lack of motivational techniques (Andrews, Nonnecke, & Preece, 2003). The reliability of the measuring instrument is the ability of the instrument to measure the variables consistently.

Therefore, several pilot tests were carried out to check the validity of the questionnaire. First, a seminar/workshop about this research was presented to the faculty in an accounting department at Massey University in New Zealand. Participants were asked to provide feedback about the questionnaires provided. The questions were then refined and some errors were corrected based on the feedback, suggestions and comments from the attendees. Second, the pilot study was carried out on two educators from different universities in New Zealand to test the questionnaire designed for educators. Another pilot test was also carried out on three Saudi final year students who were in their third year of studies. This group was chosen because they were very close to graduation and therefore their experience of the business accounting degree was deemed to be relevant. The participants were asked to comment on the questionnaire in terms of its clarity and design. More specifically, they were asked to provide comments on:

- a) The ease of answering the questions (e.g., Can you change an option once it has been selected? How easy is it to navigate between the pages?)
- b) Are the terms easily and unambiguously understood or are they open to other possible interpretations?
- c) How long does it take to answer?
- d) Any other comments?

After receiving all of the feedback, the questions were further refined and corrected based on the suggestions and comments received.

### 5.5.3 Translation

After the questionnaire had been designed and prepared, it was translated into Arabic, which is the native language of the intended respondents of the survey (Saudi citizens). This was done to ensure better understanding and a higher response rate. The translation process thus helped to ensure the quality and efficiency of the research. The translation to Arabic was carried out after confirming and updating the final version of the questionnaire (i.e. after the pilot tests mentioned above). A pilot test for the Arabic version of the questionnaire was also carried out. The translation was checked by sending both versions (English and Arabic) to two staff members from the accounting faculty of two different universities in Saudi Arabia who understood both languages. This ensured that the translation was clear and easy to understand, and that all items had been presented appropriately. The questions were further refined based on the feedback. All questionnaires in both English and Arabic are provided in Appendix E.

### 5.5.4 Sampling Frame

#### *(i) Educators, Students and Graduates*

According to Ghauri and Grønhaug (2005), a sampling frame should be used when sampling a representative population. A sampling frame contains a list of the whole population, and the sample is drawn randomly from this list (Ghauri & Grønhaug, 2005; Hair, Money, Samouel, & Page, 2007).

At present, 34 universities in Saudi Arabia offer accounting degrees. Ten of these are private universities and the remaining 24 are government-sponsored. All universities offer a BA (Accounting) degree programme and two (KAU and KSU) offer both undergraduate and postgraduate (MA) level degree (AlMotairy & Stainbank, 2014). Some examples of accounting degree profiles in four different Saudi universities are provided in Appendix D.

For the purpose of this study, 14 universities were initially contacted for permission to collect data from their students, graduates and educators. These universities were chosen because they are big universities in Saudi Arabia with large number of students, graduates and educators. However, only nine out of the 14 universities gave permission. As a result, the samples of students, graduates and educators for this study were taken from nine universities: King Saud University (KSU), King Faisal University (KFU), Imam Muhammad Bin Saud Islamic

University (IMAMU), King Fahd University for Petroleum and Minerals (KFUPM), Princess Nora bint Abdul Rahman University (PNU), King Abdulaziz University (KAU), University of Dammam<sup>7</sup>, King Khalid University (KKU) and Prince Mohammad Bin Fahd University (PMU) (see Table 5.3). Some of these universities had only male students whereas others had both male and female. Only two of the nine universities teaches in English (i.e. KFUPM and PMU) and one university is private (i.e. PMU). However, not all of the nine universities allowed the collection of data from students, graduates and educators. For example, some universities only gave permission to survey graduates and educators but not students as the process of granting permission to survey students would take a longer time. The universities did not state any other reasons why permission to collect survey data would not be granted. The survey was carried out over a four month period.

The final year students were students who will graduate soon (i.e. within the next 12 months, assuming that they meet all the course requirements) from tertiary-level accounting courses provided by a tertiary educational institute. A total of 350 questionnaires were distributed and 256 students responded. They were selected randomly from the accounting department of only four universities as these were the only universities that gave permission to collect data from their students. As a few students who responded did not state their universities, they were placed under “Not stated” university group.

The recent graduates were those who have successfully completed a programme of study and been awarded a Bachelor degree or higher in accounting within the past 2 years from tertiary education providers in Saudi Arabia. A total of 200 questionnaires were distributed and 109 graduates responded. The graduates sample was selected randomly from the accounting departments of five universities as these were the universities that gave the permission to collect data from this group. As some graduates who responded did not state their universities, they were placed under the “Not stated” university group.

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<sup>7</sup> In end of 2016, the name of university has been changed to Imam Abdulrahman Bin Faisal University

Table 5.3: List of universities sample

Universities	Students			Graduates			Educators		
	Distribution	Return	Response (%)	Distribution	Return	Response (%)	Distribution	Return	Response (%)
<b>King Saud University</b>	50	23	46%	40	14	35%	10	—	0%
<b>King Faisal University</b>	200	165	82.5%	40	22	55%	20	12	60%
<b>Imam Muhammad Bin Saud Islamic University</b>	70	34	48.5%	20	8	40%	15	3	20%
<b>King Fahd University for Petroleum and Minerals</b>	30	15	50%	10	—	0%	10	3	30%
<b>Princess Nora bint Abdul Rahman University</b>	Permission not granted	—	—	Permission not granted	—	—	5	1	20%
<b>King Abdulaziz University</b>	Permission not granted	—	—	50	26	52%	10	2	20%
<b>University of Dammam</b>	Permission not granted	—	—	30	13	43%	10	—	0%
<b>King Khalid University</b>	Permission not granted	—	—	Permission not granted	—	—	10	2	20%
<b>Prince Mohammad Bin Fahd University</b>	Permission not granted	—	—	Permission not granted	—	—	10	2	20%
<b>Not stated in questionnaire by respondents</b>	—	19	—	—	26	—	—	8	—
<b>Total</b>	350	256	73%	200	109	54.5%	100	33	33%

The educators' sample consisted of academics who taught at tertiary educational institutes providing accounting education. Five to twenty educators were selected at random, from the accounting department of seven universities as these universities gave me permission to collect data from their educators. A hundred questionnaires were distributed and only 33 educators from seven universities responded, giving a response rate of 33%. As there were some educators who did not state their universities, they were placed under the "Not stated" university group.

(ii) *Employers*

To obtain the perspectives of employers regarding generic skills, the sample was drawn from employers from a diverse range of Saudi organisations, government companies and companies listed on the Saudi stock exchange (see Table 5.4). A list of these organisations and their contacts' details was obtained from the Ministry of Labour and the respondents were chosen via random sampling. As stated by Dawson (2002), simple random sampling means that all members of the population have an equal probability of being selected, thus reducing bias and subjectivity. Twenty companies from different organisations (government companies, accounting firms, industry and commerce, construction and investment management) were selected at random, so that a total of 100 companies were evenly spread among the different organisation types. Larger organisations were targeted because it is difficult to collect data from smaller organisations in Saudi Arabia. A response rate of 22% was achieved as many employers did not respond due to perhaps lack of time or a lack of interest in the topic. However, at least one employer from each organisation category participated in the survey.

Table 5.4: Type and number of organisations represented in the study

Type of company	Survey Distributed	Return	Response rate (%)
Government	20	9	45%
Accounting firms	20	3	15%
Industry and commerce	20	7	35%
Construction	20	2	10%
Investment management	20	1	5%
<b>Total</b>	100	22	22%

### 5.5.5 Data Collection Techniques

The survey was conducted electronically using an online survey application presented via Google's survey tool (Google Forms). This tool was used to build the survey and the link was sent via email to the target groups. The online survey was kept active for 4 months.

The online survey was selected because of its ability to reach a large population without having to incur postage costs. They are cost-effective to conduct, usually have an attractive layout, protect anonymity as much as possible, and speed the process of collecting and analysing data (Bryman, 2008). The use of click options meant that respondents do not have to type in text responses and thus makes it easier to respond. Using a format that is short, easy to answer and simple to return generally encourages a higher participation rate (Selltiz, Wrightsman, & Cook, 1976).

Alongside the online survey distributed via email link, paper copies of the questionnaire survey were also handed out in person. This method complemented the online method and helped increase participation, as the researcher was able to encourage participation and to answer any of the respondents' questions directly (Williams & May, 1996). For cultural and religious reasons, male respondents received both the email and the paper hand-out versions. Female respondents, however, received only the email survey, as Saudi Arabian culture and the principles of Islam forbid a male researcher to physically interview female respondents. Participants' email addresses were drawn from the hard-copy list of all final year accounting students, graduates and educators that were obtained from the universities' Registrars' records. The cover sheet and the questionnaire as presented to the respondents are shown in Appendix E.

#### 5.5.6 Data Analysis

As indicated earlier, the questionnaires used 5-point Likert-type scales to quantify the importance of generic skills, the level of competence that graduates should acquire, the level of competence that graduates have acquired and constraints factors. After gathering the raw data, the data were initially analysed to determine their symmetrical structure (i.e. whether the distribution about the mean was normal). This was done by testing the kurtosis and skewness of the quantitative data, with values lying between -1.0 and +1.0 indicating normality.

Data were first entered into a Microsoft Excel spreadsheet after being screened and cleaned to ensure accuracy and to identify missing or incomplete responses. This spreadsheet was then entered into Statistical Package for Social Sciences (SPSS) for statistical analysis. SPSS is an effective software platform to use when responses are drawn from several sample populations, as is the case in this study, which considered the perspectives of four sample populations. For all items in the questionnaire except the open-ended questions, the responses were expressed as percentages, and the means and standard deviation were also computed.

The open-ended responses were subjected to thematic analysis using the research questions and prior literature as guidelines to evaluate the respondents' opinions, insights and perceptions.

Cronbach's alpha ( $\alpha$ ) coefficient was calculated to examine the internal consistency of the different items included in each of the five skills categories. This helped to provide confirmation that they reflect those skills categories. A Cronbach's  $\alpha$  reliability coefficient of



0.6 is usually considered to be acceptable and indicates good reliability (Coakes, Steed, & Ong, 2009).

All four groups' responses were analysed for the importance of skills. The constraints gap category and constraints factors only considered responses from educators, students and graduates and the responses of employers were considered for the expectation–performance gap category. The responses of all four groups were also considered for the expectation gap and performance gap. Independent sample test and Paired-sample t-tests, were carried out to test for significant differences. All the results of the data analysis are presented in the Results Chapters 6, 7 and 8.

## 5.6 Research Interview Design

To obtain the qualitative data needed for a mixed-method design, the most widely used instrument is the interview. Interviews allow for a less structured but more interpretive approach, as this method permits

*“the presence of the unscripted input, the steerage, and the personality, background, and the motivations of the interviewer” (Miller & Crabtree, 1999, p. 135).*

Two main interview formats can be used in social science research: structured and semi-structured. In a structured interview, the interviewer leads the discussion by asking a planned set of questions and presenting the same questions to all interviewees (Miles & Huberman, 1994). In an unstructured interview, however, the interview does not follow a set ordered list of questions or a formal schedule but allows topics and themes to arise organically from the interactions with the interviewee (Minichiello, Aroni, Timewell, & Alexander, 1995). An unstructured interview thus resembles a conversation between the interviewer and the interviewee, and focuses on how the interviewee perceives themselves, their experiences and their environment (Burns, 1994). Nevertheless, a structured interview still allows for great freedom, and richer, more descriptive responses, which allows new information to emerge and makes for deeper understanding. Interviews allow the researcher to understand the perspective of the respondent more fully and learn how they see the world (Kvale & Brinkmann, 2009).

### 5.6.1 Interview Questions and Samples

This study followed the structured approach to interviewing and questions asked are shown in Appendix F.

A few participants from each of the four different groups were interviewed (i.e. employers, educators, final year students and graduates). Interviewees were solicited at the time of collecting the paper surveys or after the online surveys were received. The researcher asked participants face to face or by email, after they had filled in the questionnaire, if they would be willing to participate in interviews. The researcher then collected the contact details of participants who agreed. Those who agreed to be interviewed were contacted to set up interview's date and time. In total, 32 interviews were carried out (see Table 5.5). One employers from each of five different organisations participated in the interview process. The number of educators who agreed to be interviewed was eight. The number of the final year students who agreed to participate in the interviews was 10 but two were dropped as there was no responses from them when contacted, whereas 11 graduates agreed to participate in the interviews.

Table 5.5 Interviews conducted

<b>Respondents</b>	<b>No. of interviewees</b>
Employers	5
Educators	8
Graduates	11
Final year students	8
<b>Total</b>	<b>32</b>

### 5.6.2 Data Collection

Out of the four possible interviews formats (face to face, video conferencing (e.g., Skype), telephone and interactive email), face to face and telephone interviews were used. Although this is the least cost-effective of the four, it yields the richest data and allows for subtle nuances to be captured (e.g., by using a tape recorder), especially when the researcher establishes a rapport with the interviewee (Irvine, Drew, & Sainsbury, 2012). Telephone interviews were also considered, as these are inexpensive and allowed broader geographical reach (Sekaran & Bougie, 2009).

The interview stage of the process took place from 15 November 2015 to 30 December 2015. Arabic and English were used during the interviews. Prior to the actual interview, some respondents wished to know the questions that would be asked, and these participants were given a copy of the interview questions. There were a few difficulties when setting up the interviews. Even though each interviewee were contacted an hour prior to the scheduled

interview time, some respondents cancelled the appointment, requiring a new time to be scheduled and those who did not respond when contacted were dropped.

At the outset of the interview, the interviewees were briefed on the aims of the study and assured that their responses would remain confidential. Permission to tape record the interviews was sought and was granted. The purpose of using the recording device was to have a “full record of what the informant said and how they have said it” (Hall & Hall, 1996, p. 162), and this was explained to each participant. Recording also ensured that researcher bias was minimised due to the possibility of missing out or misinterpreting some information, translating responses incorrectly, and using summaries rather than full information (Bless & Higson-Smith, 1995).

The duration of the interviewees varied by sample type: employers’ interviews lasted about 25–30 minutes, educators’ interviews lasted about 30–60 minutes, graduates’ interviews lasted about 30–45 minutes and final year students’ interviews took about 20–35 minutes. Different interview times for the different groups were expected because of the list of questions that need to be asked and the time taken depended on how much they wanted to discuss.

### 5.6.3 Data Analysis for Interview

The process of coding data is vital when dealing with qualitative data, as the methods of analysing these data is not as standardised as the process of analysing quantitative data (Neuman, 2006). According to Braun and Clarke (2006), thematic analysis and coding is a useful method used to identify, analyse and report on qualitative data in a reliable and valid format that can be used to answer the research questions.

The content analysis process of Henning, Van Rensburg and Smit (2004) was selected to categorise the qualitative data from the interview transcripts. This process involves the following steps:

1. The main themes were identified and developed from the explanations and examples given by the interviewees. This was done during the initial review and the transcription process.
2. Codes were assigned to each of the main themes. Codes were in numeric form and the number of times each theme emerged was counted.

3. Related codes were categorized (e.g., all responses coded as relating to constraining factors were grouped within the same category). Relationships between and among categories were identified.

For the purpose of this study, a coding system was used to represent each participant groups' responses as follows: S = student, G = graduate, Ed = educator and E = employer. Each alphabetical code was followed by a number linked to that particular participant. For example, G3 represents the third graduate who participated in the interviews. The respondents therefore remained anonymous.

The data analysis process used in this study was as follows:

1. The recorded interviews were transcribed for analysis. After transcription, any interviews conducted in Arabic were translated into English for subsequent analysis. The notes from each interview session were reviewed to discover key themes relating to generic skills. Responses in the interviewees' own words were collated and categorised according to the stakeholder group that the interviewee belonged to.
2. The audio recordings were transcribed and categorised in the same way (i.e. by stakeholder group). Key phrases and explanations provided by the interviewees, along with pertinent quotes relating to generic skills were noted. The data gleaned via the transcription process and in the previous stage were entered into an Excel spreadsheet according to the population category and the interview questions. This allowed the researcher to explore the key concepts and to understand all the dimensions of the topic. During this stage, links between and among the different concepts and categories were drawn. The process of transcription, though time-consuming, allowed the researcher to become familiar with the data and the emergent themes.
3. Data were coded thematically for ease of analysis, using the research questions as guidelines to shape these themes.

## 5.7 Ethical Considerations

Ethical issues were vital to consider in this research, as some of the topics could have been viewed as sensitive (e.g., educators may have expressed opinions that differed from the official

position of the faculty at their particular university). Preserving confidentiality was therefore of the utmost importance. Four key principles that must always be adhered to in social research are the following:

- Participants must not suffer harm.
- Informed consent must be given.
- Privacy must not be invaded.
- No deception should be involved (Diener & Grandall, 1978, cited in Bryman, 2001).

As this study was carried out as part of a doctorate degree from Massey University, this study required ethical approval from the Massey Business School Research Ethics Committee. Ethical approval was obtained prior to the questionnaire and interview process.

In the questionnaires, all participants were informed that their participation was voluntary. Participants were free to decline to answer certain questions or to withdraw from the process without providing a reason for doing so. Rewards or incentives or other forms of coercion were not offered to encourage participation. All participants were fully informed of the purpose of the study and the type of questions that would be presented in the questionnaire or the interview. The researcher specifically explained that anonymity and confidentiality would be preserved. Following standard procedures, participants were told that they had the right to access all data collected from or about them. The estimated time required to complete the questionnaire was also clearly stated.

Participation in the interviews was also voluntary. As previously stated, consent was sought to record the interviews, and interviewees were free to decline to answer any question.

As the researcher is Arabic and shared the same culture and language as the participants, any cross-cultural conflicts were minimised.

## 5.8 Reliability, Validity and Generalisability

All research needs to ensure that the results are reliable, valid and generalizable. Findings are considered to be reliable if a repetition of the research process yielded the same or very similar results. Validity describes how well the findings represent or describe the reality about the

phenomenon and is particularly relevant for any study that takes or partly takes an objectivist ontological approach (Collis & Hussey, 2009).

For this study, every effort was made to ensure that the results will have good validity and reliability. This study also used an internationally acceptable skills classification framework as well as a well-defined gaps framework to guide the study.

Other features of the questionnaire and interview that added to the validity of the study were the following:

- The questions were worded so that they were neutral rather than loaded or leading;
- Questions were applicable to all respondents. This was ensured by having separate questionnaires with slightly different wording to suit the different targeted population.
- A Likert-type scale was used in the questionnaire, which reduces fatigue and increases the ease of response.
- The use of quantitative data and the process of coding the qualitative data made the data easier to analyse.
- A pilot study was carried out to ensure that the questions were not ambiguous, offensive or difficult to understand.

Generalisability refers to whether or not or to what extent the findings can be applied to other contexts or settings (Collis & Hussey, 2009). This study tried to use a large sample size to increase the generalisability of the research. However, in reality, it was difficult to collect a large amount of data from Saudi people, as unlike Western nations, people in this culture are less exposed, willing or interested in completing surveys and participating in interviews. The reluctance of those who had been approached to participate in this study limited the sample size. Therefore, the samples collected may not be as representative as it would like to be.

The reliability of the results, which can be defined as

*“the extent to which a test would give consistent results if applied by different researchers more than once to the same people under standard conditions” (Hall & Hall 1996, p. 44),*

needed to be confirmed. For this study the reliability of the 49 items that falls into the five main skills categories were checked by calculating the Cronbach's  $\alpha$  (also known as the reliability coefficient) in SPSS. Cronbach's  $\alpha$  was calculated separately for each group of respondents and the results indicated acceptable reliability in all cases (see the results in Chapter 6 for more details).

## 5.9 Summary

This study subscribes to the objectivist ontological paradigm and thus that phenomena have a reality that is independent from and is not constructed by the individual observer. Furthermore, the study also holds to an epistemological stance between the purely positivist and purely interpretive positions, with more of a tendency towards the positivist position. The study also had the flexibility to allow new themes to emerge from the data collection process, in a more interpretive fashion. This ontological and epistemological stance drove the choice of a mixed methods approach that gathered quantitative data via questionnaires, and qualitative data via interviews.

The study population comprised final year accounting students, graduates and educators from universities in Saudi Arabia, and employers from the different types of companies in Saudi Arabia.

Drawing from the literature review, the questionnaires were developed for the four stakeholder groups which all followed the same basic structure and design. Before conducting the study, ethical approval was obtained. All questionnaires were provided in English and Arabic and were delivered via email and on paper in person for all groups to the selected population after a pilot study. Participation was voluntary and confidentiality was ensured throughout the questionnaire and interview process.

Quantitative data collected through closed-ended questions and responses were based on a 5-point Likert-type scale. The quantitative data were analysed using SPSS. Qualitative data were obtained through the interviews, with all transcripts of the recorded interviews being processed via thematic analysis and coded for further analysis.

The results of the analysis of the quantitative and qualitative data are presented in Chapters 6–8.

## Chapter Six: The Importance of Generic Skills

### 6.1 Introduction

This chapter presents the results pertaining to the importance of generic skills. It addresses Research Question 1: Which generic skills do final year accounting students, graduates, educators and employers perceive as important or necessary for successful employment? Initially, the profiles and results of all the four samples (final year students, graduates, educators and employers) were analysed and discussed separately. Later, the results of the four samples were compared to see whether there were any significant differences between their views.

### 6.2 Final Year Students

#### 6.2.1 Demographics

Table 6.1: Demographics of final year accounting students

Demographic	Category	Code	No.	Response Rate
Universities	King Saud University	KSU	23	9.0%
	King Faisal University	KFU	165	64.5%
	Imam Muhammad ibn Saud Islamic University	IMAMU	34	13.2%
	King Fahd University of Petroleum & Minerals	KFUPM	15	5.9%
	Not stated	Missing	<u>19</u>	<u>7.4%</u>
		Total	<u>256</u>	<u>100%</u>
Gender	Male	1	91	35.5%
	Female	2	154	60.2%
		Missing	<u>11</u>	<u>4.3%</u>
		Total	<u>256</u>	<u>100%</u>
Age	21–29	Under 25	195	76.2%
		25 or over	43	16.8%
		Missing	<u>18</u>	<u>7.0%</u>
		Total	<u>256</u>	<u>100%</u>
Work experience	No	1	152	59.4%
	Yes (part or full time)	2	83	32.4%
		Missing	<u>21</u>	<u>8.2%</u>
		Total	<u>256</u>	<u>100%</u>



Table 6.1 shows the demographic details of the final year students. A total of 256 final year students responded to the questionnaire. All final year student participants were from four main universities; the majority (64%) were from King Faisal University (KFU), followed by 13% from Imam Muhammad ibn Saud Islamic University (IMAMU), King Saud University (KSU, 9%) and a smaller percentage of participants were from King Fahd University of Petroleum and Minerals (KFUPM, 6%). About 60% of the students were females. Most students were under 25 (76%) and the majority of the students indicated they had no work experience (59%).

### 6.2.2 Importance of Generic Skills

The students were asked to indicate their perceptions of the important generic skills needed for accounting graduates to be successful in employment using a five-point Likert-type scale that ranged from 1= Not important to 5 = Very important. The skills were grouped under five main categories: (1) intellectual, (2) personal, (3) interpersonal and communication, (4) OBM, and (5) ethics in accounting/business.

The results presented in Table 6.2 show that all the mean scores were above 3, suggesting that students recognised the importance of the various generic skills.

The means of the nine intellectual skills ranged from 3.663 to 4.000, indicating that students perceived intellectual skills as important overall. The item that had a mean score of four and above was: “apply professional judgement to reach well-reasoned conclusions” (M = 4.000).

The means of the 13 personal skills ranged from 3.267 to 4.024, indicating that students also perceived personal skills as important overall. The two items that scored 4 and above were: “open to new ideas and opportunities” (M = 4.024), “manage time to acquire professional commitments” (M = 4.024).

The third category, interpersonal and communication skills covered 14 items. Again, students perceived interpersonal and communication skills as important overall, as the mean ranged from 3.364 to 4.071. The two items that had a mean score of 4 and above were: “work effectively with others” (M = 4.071), “work in harmony with others and contributing towards common goals” (M = 4.047).

Table 6.2: Descriptive statistics of the importance of generic skills (Final year students)

<b>Panel A: Intellectual</b>	N	M	SD
1) Apply professional judgement to reach well-reasoned conclusions	250	4.000	1.025
2) Apply logical and analytical thinking	254	3.976	1.074
3) Use innovative thinking to solve problems	253	3.854	1.090
4) Identify when it is appropriate to consult with specialists to solve problems and reach conclusions	253	3.794	1.064
5) Identify and evaluate alternatives	255	3.776	1.032
6) Able to locate, obtain, analyse and integrate information from various sources and perspectives	254	3.772	1.068
7) Identify and solve multi-faceted problems	252	3.758	1.068
8) Identify and solve unstructured problems	253	3.688	1.084
9) Reason logically and critically analyse the problem	255	3.663	1.063

<b>Panel B: Personal</b>	N	M	SD
1) Open to new ideas and opportunities	254	4.024	1.067
2) Manage time to acquire professional commitments	252	4.024	1.063
3) Have enthusiasm for ongoing learning	254	3.913	1.190
4) Be flexible in new or different situations/opportunities	255	3.898	1.089
5) Manage resources to acquire professional commitments	255	3.890	1.106
6) Take responsibility for own work with minimum direction	253	3.814	1.055
7) Anticipate challenges and plan potential solutions	254	3.791	1.067
8) Manage own learning using available resources	255	3.788	1.024
9) Set high work standards	251	3.725	1.058
10) Identify opportunities not obvious to others	253	3.636	1.135
11) Evaluate and monitor own performance from feedback and reflection	254	3.602	1.130
12) Apply professional scepticism through questioning	254	3.307	1.085
13) Critically assess all information	255	3.267	1.167

<b>Panel C: Interpersonal and communication</b>	N	M	SD
1) Work effectively with others	255	4.071	1.141
2) Work in harmony with others contributing towards common goals	254	4.047	1.138
3) Engage effectively in discussion in a professional manner	255	3.910	1.033
4) Interact effectively with others in a professional manner	245	3.894	1.085
5) Negotiate with people from different backgrounds	254	3.894	1.067
6) Communicate effectively in writing and orally appropriate to the situation	255	3.886	1.030
7) Apply active listening and understanding	253	3.877	1.068
8) Present ideas clearly and influence others to provide support and commitment	245	3.873	1.111
9) Aware of cultural and language differences in all communication	252	3.742	1.185
10) Fluency in English language	253	3.739	1.301
11) Apply effective interviewing techniques	254	3.681	1.116

12) Communicate effectively information, ideas, problems and solutions to specialist and non-specialist audiences	253	3.648	1.065
13) Evaluate and present outcomes using oral presentations	254	3.484	1.106
14) Negotiate and manage conflicts	247	3.364	1.178

<b>Panel D: Organisational &amp; business management</b>	N	M	SD
1) Apply tools and technology to increase efficiency and effectiveness e.g., use of internet, spreadsheet, word processing	245	4.057	1.162
2) Organise work to meet deadlines	245	4.033	1.090
3) Apply information technology as a management tool e.g., computerised accounting systems	244	4.020	1.156
4) Able to review own work to determine whether it complies with quality standards	245	3.890	1.075
5) Able to motivate and to develop others	245	3.771	1.100
6) Able to review the work of others to determine whether it complies with quality standards	244	3.713	1.062
7) Apply leadership skills to influence others to work towards common goals	245	3.706	1.143
8) Able to organise and delegate tasks	244	3.680	1.150
9) Able to select and assign priorities within restricted resources	245	3.665	1.125

<b>Panel E: Ethics in accounting/business</b>	N	M	SD
1) Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour to ethical dilemmas and determine an appropriate approach	245	4.171	1.140
2) Understand the nature of ethics in accounting/business	244	4.139	1.099
3) Identify ethical issues and determine when ethical principles apply	244	4.098	1.099
4) Analyse alternative courses of action and determine the ethical consequences of these	245	3.980	1.065

*1= "not important" to 5= "very important."*

The fourth category, organisational and business management (OBM) skills, included nine items. Like the previous three skill groups, the final year students perceived OBM skills as being important overall, as indicated by the nine skills' means, which ranged from 3.665 to 4.057. The top three skills had mean scores of over 4.00 and they were: "apply tools and technology to increase efficiency and effectiveness" (M = 4.057), "organise work to meet deadlines" (M = 4.033), and "apply information technology as a management tool" (M = 4.020).

In comparison, the category of ethics skills had the highest mean scores, indicating that final year students perceived ethics in accounting/business skills to be very important in the accounting world. The top three most important skills, which all had a mean of 4.00 and above,

were: “apply the fundamental ethical principles of integrity, objectivity, professional competence, due care, confidentiality and professional behaviour to ethical dilemmas and determine an appropriate approach” (M = 4.171); “understand the nature of ethics in accounting and business” (M = 4.139), and “identify ethical issues and determine when ethical principles apply” (M = 4.098).

Five students who responded to the open ended question, which related to any skills not mentioned in the list provided, identified the following: tactful speaking, the application of accounting skills to practical reality, preparing CVs and interview skills, and training students to acquire work qualifications as other important skills. These students perhaps might not have realised that “Communicate effectively” (under interpersonal and communication category) would have covered tactful speaking and “Intellectual” skills would have covered application of accounting skills to practical reality. Furthermore, the university’s career guidance or service would be more appropriate in assisting students with the preparation of CVs and interview skills, rather than including this in the accounting curriculum. Similarly, internships could give students the exposure to practical work. However, by specifying these skills separately do indicate their concerns about these skills.

To examine the internal consistency of the different items included in each of the five skill categories, the Cronbach's alpha ( $\alpha$ ) coefficient was calculated.

Table 6.3: Number of items, cronbach  $\alpha$ , means and standard deviation for importance for the five skills groups: students

Generic skills	No. of items (skills)	Cronbach's $\alpha$	M	SD
Intellectual	9	0.87	3.805	0.747
Personal	13	0.88	3.761	0.707
Interpersonal/communication	14	0.89	3.799	0.725
OBM	9	0.90	3.848	0.830
Ethics	4	0.91	4.100	0.976

1 = “not important” to 5 = “very important.”

Table 6.3 presents the Cronbach  $\alpha$  coefficients for all five skill categories. A Cronbach’s  $\alpha$  reliability coefficient of 0.6 is usually considered to be acceptable and a score over 0.80 is considered to indicate good reliability (Coakes et al., 2009). As the Cronbach’s  $\alpha$  coefficients for all the variables in this dataset were more than 0.80, the results suggest that all the different skill items in each of the categories provided a good measure or indication of the category. A

mean score (and standard deviation) was then calculated for each of the five categories i.e. the items were summed and divided by the total number of scale items.

Table 6.3 shows that the most important skill category was the ethical skills category, which had a mean 4.100. This was followed by OBM skills ( $M = 3.848$ ), intellectual skills ( $M = 3.805$ ), interpersonal and communication skills ( $M = 3.799$ ), and personal skills ( $M = 3.761$ ).

Further analyses of level of competence (discussed in next chapter) were carried out based on these five skill categories.

### 6.2.3 Discussion

The findings that the majority of the generic skills were considered as being important are generally consistent with a number of prior studies such as by Jones and Sin (2003), and Kavanagh and Drennan (2008).

However, the rating of importance is in contrast to some studies. For instance, many researchers have found that final year accounting students placed a high priority on communication skills and listed it as the most important skill (or one of the three most important skills) to acquire to be successful in the accounting workplace (e.g., Jones & Sin, 2003; Kavanagh & Drennan, 2008). Other studies showed that final year accounting students rated personal skills (Jones & Sin, 2003) or intellectual skills (e.g., Kavanagh & Drennan, 2008; Weil et al., 2001) as one of the most important generic skill categories. Very few studies (e.g., Kerr & Smith, 1995) indicated that accounting students perceived ethical skills to be vital in the workplace. This study shows that although the final year students perceived interpersonal and communication skills as being important, they were not considered to be as important as ethical and OBM skills.

The results of this study also contrasts with the findings of studies carried out in non-Western and developing nations. For example, the Sri Lankan students surveyed by Abayadeera and Watty (2016) showed intellectual and personal skills to be most important, and the Tunisian students surveyed by Klibi and Oussii (2013) believed communication skills to be the most important generic skills for workplace success.

The most likely explanation as to why ethical skills were considered to be of such high importance in this sample of Saudi respondents is probably related to the deeply religious nature of Saudi culture in general. The strong emphasis on Shari'ah law throughout Saudi

society and its concern for fairness and strong ethics is likely to have affected the values and beliefs of the final-year students.

## 6.3 Graduates

### 6.3.1 Demographics

Table 6.4: Demographics of graduates

<b>Demographic</b>	<b>Category</b>	<b>Code</b>	<b>No.</b>	<b>Response Rate</b>
Universities	King Saud University	KSU	14	12.8%
	King Abdulaziz University	KAU	26	23.9%
	King Faisal University	KFU	22	20.2%
	Imam Muhammad ibn Saud Islamic University	IMAMU	8	7.3%
	University of Dammam	Dammam	13	11.9%
	Not stated	Missing	<u>26</u>	<u>23.9%</u>
		Total	<u>109</u>	<u>100%</u>
Gender	Male	1	79	72.5%
	Female	2	22	20.2%
		Missing	<u>8</u>	<u>7.3%</u>
		Total	<u>109</u>	<u>100%</u>
Age	Under 25	1	13	11.9%
	25 to 29	2	51	46.8%
	30 or over	3	31	28.4%
		Missing	<u>14</u>	<u>12.9%</u>
		Total	<u>109</u>	<u>100%</u>
Country complete your degree	Saudi Arabia	1	98	89.9%
		Missing	<u>11</u>	<u>10.1%</u>
		Total	<u>109</u>	<u>100%</u>
Level study	Undergraduate	1	77	70.6%
		Missing	<u>32</u>	<u>29.4%</u>
		Total	<u>109</u>	<u>100%</u>
Full-time or a part-time study	Full-time	1	77	70.6%
		Missing	<u>32</u>	<u>29.4%</u>
		Total	<u>109</u>	<u>100%</u>
Are you working?	No	1	20	18.3%
	Yes	2	79	72.5%
		Missing	<u>10</u>	<u>9.2%</u>
		Total	<u>109</u>	<u>100%</u>
If yes, How many years?	Under 5 years	1	54	68.4%
	5 years or over	2	16	20.2%
		Missing	<u>9</u>	<u>11.4%</u>
		Total	<u>79</u>	<u>100%</u>

Type of organisation	Big 4 accounting firm	1	1	1.5%
	A public unlisted company	2	1	1.5%
	A public listed company	3	27	38.6%
	A private company	4	21	30.0%
	Public sector organisation	5	13	18.6%
	Private sector not-for-profit entity	6	4	5.7%
	Academia	7	1	1.5%
	Missing		<u>2</u>	<u>2.6%</u>
	Total		<u>70</u>	<u>100%</u>

A total of 109 graduates responded to the questionnaire. Table 6.4 shows the demographic details. All graduates' participants were from five main universities. King Abdulaziz University (KAU) was the university that had the highest number of graduates responding to this survey (24%), followed by 20% from King Faisal University (KFU), a smaller percentage of participants came from King Saud University (KSU, 13%), University of Dammam (Dammam, 12%) and Imam Muhammad ibn Saud Islamic University (IMAMU, 7%). About 73% of the graduates were males and most graduates were between 25 and 29 years old (47%), followed by 28% aged 30 or over, and 12% aged under 25. The majority of graduates had completed their study in Saudi Arabia (90%) and are working (73%). Out of these, 68% had been working for less than 5 years. Most of these graduates are working in public listed companies (38%), private companies (30%) or public sector organisations (18%). Therefore, none of the graduates were postgraduate students, or had studied overseas or did part time work.

### 6.3.2 Importance of Generic Skills

The graduates were asked to indicate their perceptions of the important generic skills needed for accounting graduates to be successful in employment using a five-point Likert-type scale ranging from 1 = Not important to 5 = Very important. The skills were grouped under five main categories: (1) intellectual, (2) personal, (3) interpersonal and communication, (4) OBM and (5) ethical skills.

The results presented in Table 6.5, show that all the mean scores were above 3, suggesting that graduates, like students, recognised the importance of the various generic skills.

Table 6.5: Descriptive statistics of the importance of generic skills (Graduates)

<b>Panel A: Intellectual</b>	N	M	SD
1) Identify when it is appropriate to consult with specialists to solve problems and reach conclusions	109	4.156	1.029
2) Reason logically and critically analyse the problem	109	4.138	0.897
3) Apply logical and analytical thinking	108	4.074	1.030
4) Use innovative thinking to solve problems	108	4.065	1.061
5) Identify and evaluate alternatives	109	3.991	1.058
6) Apply professional judgement to reach well-reasoned conclusions	106	3.981	0.975
7) Able to locate, obtain, analyse and integrate information from various sources and perspectives	107	3.953	1.144
8) Identify and solve multi-faceted problems	107	3.869	1.141
9) Identify and solve unstructured problems	108	3.759	1.084

<b>Panel B: Personal</b>	N	M	SD
1) Manage time to acquire professional commitments	109	4.394	0.793
2) Have enthusiasm for ongoing learning	109	4.321	0.998
3) Open to new ideas and opportunities	105	4.181	1.072
4) Manage resources to acquire professional commitments	104	4.163	0.966
5) Be flexible in new or different situations/opportunities	107	4.075	0.968
6) Set high work standards	108	4.037	0.936
7) Anticipate challenges and plan potential solutions	107	4.000	1.018
8) Take responsibility for own work with minimum direction	107	3.981	1.072
9) Manage own learning using available resources	107	3.925	1.113
10) Identify opportunities not obvious to others	104	3.827	1.109
11) Evaluate and monitor own performance from feedback and reflection	107	3.757	0.998
12) Critically assess all information	106	3.67	1.048
13) Apply professional scepticism through questioning	109	3.569	1.157

<b>Panel C: Interpersonal and communication</b>	N	M	SD
1) Work effectively with others	109	4.358	0.986
2) Work in harmony with others contributing towards common goals	107	4.346	0.901
3) Present ideas clearly and influence others to provide support and commitment	109	4.211	0.913
4) Interact effectively with others in a professional manner	109	4.156	1.010
5) Communicate effectively in writing and orally appropriate to the situation	109	4.119	0.920
6) Engage effectively in discussion in a professional manner	109	4.119	0.940
7) Apply active listening and understanding	109	4.083	0.944
8) Aware of cultural and language differences in all communication	107	4.00	1.000
9) Negotiate with people from different backgrounds	109	4.00	1.138
10) Negotiate and manage conflicts	109	3.972	1.058



11) Apply effective interviewing techniques	108	3.935	1.007
12) Evaluate and present outcomes using oral presentations	103	3.748	1.091
13) Fluency in English language	109	3.734	1.214
14) Communicate effectively information, ideas, problems and solutions to specialist and non-specialist audiences	109	3.716	1.080

<b>Panel D: Organisational &amp; business management</b>	N	M	SD
1) Organise work to meet deadlines	108	4.444	0.846
2) Apply tools and technology to increase efficiency and effectiveness e.g., use of internet, spreadsheet, word processing	109	4.376	0.879
3) Able to review own work to determine whether it complies with quality standards	109	4.33	0.839
4) Apply information technology as a management tool e.g., computerised accounting systems	109	4.303	0.887
5) Apply leadership skills to influence others to work towards common goals	109	4.101	0.902
6) Able to organise and delegate tasks	108	4.083	1.005
7) Able to select and assign priorities within restricted resources	109	4.046	0.960
8) Able to motivate and to develop others	109	4.018	1.036
9) Able to review the work of others to determine whether it complies with quality standards	108	3.861	0.941

<b>Panel E: Ethics in accounting/business</b>	N	M	SD
1) Understand the nature of ethics in accounting/business	109	4.413	0.862
2) Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour to ethical dilemmas and determine an appropriate approach	109	4.404	0.829
3) Identify ethical issues and determine when ethical principles apply	109	4.239	0.989
4) Analyse alternative courses of action and determine the ethical consequences of these	109	4.064	1.047

*1 = "not important" to 5 = "very important."*

The means of the nine skills under the intellectual category ranged from 3.759 to 4.156, indicating that graduates perceived intellectual skills as important overall. The top four most important intellectual skills with a mean score of 4 and above: “identify when it is appropriate to consult with specialists to solve problems and reach conclusions” (M = 4.156), “reason logically and critically analyse the problem” (M = 4.138); two skills had the same mean and tied for third place: “apply logical and analytical thinking” (M = 4.074) and “use innovative thinking to solve problems” (M = 4.065).

The means of the 13 skills under the personal category ranged 3.569 to 4.394, indicating that graduates also perceived personal skills as important overall. The top seven most important

skills with a mean score of 4 and above were: “manage time to acquire professional commitments” (M = 4.394), “have enthusiasm for ongoing learning” (M = 4.321) and “open to new ideas and opportunities” (M = 4.181), “Manage resources to acquire professional commitments” (M = 4.163), “Be flexible in new or different situations/opportunities” (M = 4.075), “Set high work standards” (M = 4.037) and “Anticipate challenges and plan potential solutions” (M = 4.000).

The third category (interpersonal and communication skills) covered 14 skills. Again, graduates perceived interpersonal and communication skills as important overall, as the mean of the 14 skills ranged from 3.716 to 4.358. The top nine most important skills with scores of 4 and above were: “work effectively with others” (M = 4.358), “work in harmony with others and contributing towards common goals” (M = 4.346) and “present ideas clearly and influence others to provide support and commitment” (M = 4.211), “Interact effectively with others in a professional manner” (M = 4.156), “Communicate effectively in writing and orally appropriate to the situation” and “Engage effectively in discussion in a professional manner” with same mean score (M = 4.119), “Apply active listening and understanding” (M = 4.083) and “Aware of cultural and language differences in all communication” and “Negotiate with people from different backgrounds” with same mean score (M = 4.000).

The fourth category, OBM skills included nine skills. Like the previous three skill groups, graduates perceived OBM skills as being important overall, as indicated by the nine skills’ means, which ranged from 3.861 to 4.444. All but one (i.e. Able to review the work of others to determine whether it complies with quality standards) had mean scores of 4 and above.

In comparison, the ethics skills had the highest mean scores, indicating that graduates like the students also perceived ethical skills to be very important in the accounting workplace. All the components of ethics had a mean of 4 and above.

Two graduates who responded to the open ended question relating to any skills not mentioned in the questionnaire identified the following: reviewing and development skills, and communication with others through the means of technology and how to use them. These graduates perhaps might not have realised that the skills “able to motivate and to develop others” and “able to review the work of others to determine whether it complies with quality standards” (under the OBM category) should cover reviewing and development skills, whereas “apply tools and technology to increase efficiency and effectiveness e.g., use of internet,

spreadsheet, word processing” (under the OBM category) and “communicate effectively information, ideas, problems and solutions to specialist and non-specialist audiences” (under the interpersonal and communication category) should cover communication with others through the means of technology and how to use them. It could also be that they wanted to re-emphasise the importance of these skills.

To examine the internal consistency of the different items included in each of the five categories, Cronbach's  $\alpha$  coefficient was calculated.

Table 6.6: Number of items, cronbach  $\alpha$ , means and standard deviation for importance for the five skills groups: graduates

<b>Generic skills</b>	<b>No. of items (skills)</b>	<b>Cronbach's <math>\alpha</math></b>	<b>M</b>	<b>SD</b>
Intellectual	9	0.90	4.032	0.767
Personal	13	0.90	4.003	0.697
Interpersonal/communication	14	0.93	4.042	0.741
OBM	9	0.88	4.175	0.665
Ethics	4	0.88	4.279	0.808

1= “not important” to 5= “very important.”

Table 6.6 presents the Cronbach  $\alpha$  coefficients for all five skill categories. As mentioned in Section 6.2, a Cronbach's  $\alpha$  reliability coefficient of 0.6 is usually considered to be acceptable and a score over 0.80 is considered to indicate good reliability. Similar to the final year students, the Cronbach's  $\alpha$  coefficients for all the variables for graduates were more than 0.8, suggesting that all the different skills items in each of the categories provided a good measure or indication of the category. A mean score (and standard deviation) was then calculated for each of the five categories i.e. the items were summed and divided by the total number of scale items.

Table 6.6 shows that all skill categories were very important overall. The highest rating was ethical skills, which had a mean over 4.279. This was followed by OBM skills (M = 4.175), interpersonal and communication skills (M = 4.042), intellectual (M = 4.032), and personal skills (M = 4.003). These five main categories were used for analysing the level of competence in the next chapter.

### 6.3.3 Discussion

The skills perceived as being the most important for the accounting workplace by graduates, rated in order of importance, were ethical skills, OBM skills, interpersonal and communication skills, intellectual skills and personal skills. They were very similar to the final year students ranking, other than for intellectual skills (which ranked third for students) and, interpersonal and communication skills (which ranked fourth for students).

However, the ratings are in contrast to some prior studies. For instance, de Lange et al. (2006) found that graduates felt that communication skills and problem-solving skills were the most important for career success. Jackling et al. (2013) found that the skills perceived as being most important for career success by graduates were intellectual skills, interpersonal skills and OBM skills. Other studies (e.g., Carr et al., 2006; Low, 2007) show that a number of generic skills were considered to be more or less equally important for career success, but ethical skills were not rated as being among the most important skills in the workplace.

The results of this present study are also in contrast to others carried out in developing or non-Western nations. For example, the study by Barac (2009) carried out in South Africa found that accounting graduates considered interpersonal and communication skills, personal skills (such as time management), and analytical skills as being the most important. Awayiga et al. (2010) indicated that graduates in Ghana tended to rate analytical skills as the most important generic skill for career success.

The reason that both students and graduates in this study ranked ethics in accounting/business as most important as compared to prior studies could be due to the Saudi Arabia's culture and religion. In a country governed according to the principles of *Shari'ah* law, ethics and ethical behaviour are considered important in all aspects of life, including the workplace.

## 6.4 Educators

### 6.4.1 Demographics

A total of 33 educators responded to the questionnaire. Table 6.7 shows the demographic details of the educators. All educators were from seven main universities: King Faisal University (KFU) was the university affiliated with the majority of educators with 36%, followed by a smaller percentage of participants from Imam Muhammad ibn Saud Islamic University (IMAMU, 9%) and King Fahd University of Petroleum and Minerals (KFUPM,

9%). The next smallest representation (6%) was from King Khalid University (KKA), King Abdulaziz University (KAU) and Prince Mohammad bin Fahd University (PMU). The lowest number of lecturers in this sample was from Princess Nora bint Abdul Rahman University (PNU, 3%). About 82% of the educators were males and most educators were aged 40 years or more (52%) and 15% of the educators were below 40 years of age. A high proportion (49%) of educators had a doctorate degree, followed by 30% with a Master's degree and 15% with a Bachelor degree. The majority of educators completed their study overseas (70%) and only 24% of educators completed their study in Saudi Arabia. The majority of educators mainly taught at undergraduate level (79%) and most of them were in full-time academic work (85%). In this sample, 21% of educators had been teaching accounting courses for not more than 10 years, whereas 61% of them had been teaching for more than 10 years. Most participants were either lecturers (36%) or assistant professors (30%), followed by associate professors (15%), assistant lecturers (6%) and senior lecturers (3%). None of the participants were professors.

Table 6.7: Demographics of educators

<b>Demographic</b>	<b>Category</b>	<b>Code</b>	<b>No.</b>	<b>Response Rate</b>
Universities	King Khalid University	KKA	2	6.1%
	King Abdulaziz University	KAU	2	6.1%
	King Faisal University	KFU	12	36.4%
	Imam Muhammad ibn Saud Islamic University	IMAMU	3	9.1%
	King Fahd University of Petroleum and Minerals	KFUPM	3	9.1%
	Princess Nora bint Abdul Rahman University	PNU	1	3.0%
	Prince Mohammad bin Fahd University	PMU	2	6.1%
	Not stated	Missing	<u>8</u>	<u>24.1%</u>
	Total	<u>33</u>	<u>100%</u>	
Gender	Male	1	27	81.8%
	Female	2	4	12.1%
		Missing	<u>2</u>	<u>6.1%</u>
		Total	<u>33</u>	<u>100%</u>
Age	25 to 29	1	1	3.0%
	30 to 39	2	4	12.1%
	40 and more	3	17	51.5%
		Missing	<u>11</u>	<u>33.4%</u>
		Total	<u>33</u>	<u>100%</u>
Level of education	Bachelor	1	5	15.2%
	Master	2	10	30.3%
	Doctorate	3	16	48.5%
		Missing	<u>2</u>	<u>6.1%</u>
		Total	<u>33</u>	<u>100%</u>

Country complete your most recent degree	Saudi Arabia	1	8	24.2%
	Overseas	2	23	69.7%
	Missing	<u>2</u>	<u>6.1%</u>	
	Total	<u>33</u>	<u>100%</u>	
Level mainly teach	Undergraduate	1	26	78.8%
	Postgraduate	2	5	15.2%
	Missing	<u>2</u>	<u>6.1%</u>	
	Total	<u>33</u>	<u>100%</u>	
Full-time or a part-time academic	Full-time	1	28	84.8%
	Part-time	2	2	6.1%
	Missing	<u>3</u>	<u>9.1%</u>	
	Total	<u>33</u>	<u>100%</u>	
How long teaching accounting courses	10 and below	1	7	21.2%
	more than 10	2	20	60.6%
	Missing	<u>6</u>	<u>18.2%</u>	
	Total	<u>33</u>	<u>100%</u>	
Title of position	Associate professor	1	5	15.2%
	Assistant professor	2	10	30.3%
	Senior lecturer	3	1	3.0%
	Lecturer	4	12	36.4%
	Assistant lecturer	5	2	6.1%
	Missing	<u>3</u>	<u>9.1%</u>	
Total	<u>33</u>	<u>100%</u>		

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#### 6.4.2 Importance of Generic Skills

The educators were asked to indicate their perceptions of the important generic skills needed for accounting graduates to be successful in employment using a five-point Likert-type scale ranging from 1 = Not important to 5 = Very important. The skills were grouped under five main categories: (1) intellectual, (2) personal, (3) interpersonal and communication, (4) OBM and (5) ethical skills.

The results presented in Table 6.8, show that all the mean scores were above 3.5, suggesting that educators recognised the importance of the various generic skills.

The means of the nine skills under the intellectual category ranged from 3.576 to 4.182, indicating that educators perceived intellectual skills as important overall. The three most important intellectual skills with mean scores of 4 and above were: “apply logical and analytical thinking” (M = 4.182), “apply professional judgement to reach well-reasoned conclusions” (M = 4.091) and “identify and evaluate alternatives” (M = 4.061).

Table 6.8: Descriptive statistics of the importance of generic skills (Educators)

<b>Panel A: Intellectual</b>	N	M	SD
1) Apply logical and analytical thinking	33	4.182	0.769
2) Apply professional judgement to reach well-reasoned conclusions	33	4.091	0.843
3) Identify and evaluate alternatives	33	4.061	0.998
4) Reason logically and critically analyse the problem	33	3.970	0.883
5) Able to locate, obtain, analyse and integrate information from various sources and perspectives	33	3.909	1.234
6) Identify when it is appropriate to consult with specialists to solve problems and reach conclusions	33	3.879	1.083
7) Use innovative thinking to solve problems	33	3.879	0.992
8) Identify and solve multi-faceted problems	33	3.667	0.957
9) Identify and solve unstructured problems	33	3.576	1.147

<b>Panel B: Personal</b>	N	M	SD
1) Manage resources to acquire professional commitments	32	4.344	0.827
2) Manage time to acquire professional commitments	33	4.333	0.816
3) Have enthusiasm for ongoing learning	33	4.303	0.918
4) Take responsibility for own work with minimum direction	33	4.152	0.939
5) Manage own learning using available resources	33	4.061	0.9663
6) Be flexible in new or different situations/opportunities	33	3.970	0.769
7) Set high work standards	33	3.939	0.933
8) Anticipate challenges and plan potential solutions	33	3.909	1.071
9) Evaluate and monitor own performance from feedback and reflection	32	3.750	1.016
10) Open to new ideas and opportunities	32	3.656	0.901
11) Apply professional scepticism through questioning	33	3.636	1.245
12) Critically assess all information	33	3.636	0.962
13) Identify opportunities not obvious to others	33	3.515	1.064

<b>Panel C: Interpersonal and communication</b>	N	M	SD
1) Work in harmony with others contributing towards common goals	32	4.469	0.841
2) Communicate effectively in writing and orally appropriate to the situation	33	4.303	0.809
3) Work effectively with others	33	4.303	0.918
4) Apply active listening and understanding	33	4.242	0.969
5) Engage effectively in discussion in a professional manner	33	4.000	0.750
6) Interact effectively with others in a professional manner	33	3.970	0.809
7) Present ideas clearly and influence others to provide support and commitment	33	3.909	0.879
8) Apply effective interviewing techniques	33	3.727	1.125
9) Evaluate and present outcomes using oral presentations	32	3.719	0.991

10) Communicate effectively information, ideas, problems and solutions to specialist and non-specialist audiences	33	3.667	0.853
11) Aware of cultural and language differences in all communication	33	3.636	0.994
12) Negotiate with people from different backgrounds	33	3.606	1.088
13) Negotiate and manage conflicts	33	3.606	0.863
14) Fluency in English language	33	3.545	1.033

<b>Panel D: Organisational &amp; business management</b>	N	M	SD
1) Apply information technology as a management tool e.g., computerised accounting systems	33	4.455	0.711
2) Apply tools and technology to increase efficiency and effectiveness e.g., use of internet, spreadsheet, word processing	33	4.424	0.662
3) Organise work to meet deadlines	33	4.303	0.769
4) Able to review own work to determine whether it complies with quality standards	33	4.182	0.768
5) Able to select and assign priorities within restricted resources	33	3.939	0.826
6) Able to review the work of others to determine whether it complies with quality standards	33	3.788	0.927
7) Apply leadership skills to influence others to work towards common goals	33	3.788	0.927
8) Able to motivate and to develop others	32	3.781	1.007
9) Able to organise and delegate tasks	33	3.758	0.936

<b>Panel E: Ethics in accounting/business</b>	N	M	SD
1) Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour to ethical dilemmas and determine an appropriate approach	33	4.667	0.595
2) Understand the nature of ethics in accounting/business	33	4.545	0.869
3) Analyse alternative courses of action and determine the ethical consequences of these	33	4.424	0.791
4) Identify ethical issues and determine when ethical principles apply	33	4.364	0.962

*1= "not important" to 5= "very important."*

The means of the 13 skills under the personal category ranged from 3.515 to 4.344, indicating that educators also perceived personal skills as important overall. The five most important skills with mean scores of 4 and above were: “manage resources to acquire professional commitments” (M = 4.344), “manage time to acquire professional commitments” (M = 4.333) and “have enthusiasm for ongoing learning” (M = 4.303), “take responsibility for own work with minimum direction” (M = 4.152), “manage own learning using available resources” (M = 4.061).

The third category (interpersonal and communication skills) covered 14 skills. Again, educators perceived interpersonal and communication skills as important overall, as the mean



of the 14 skills ranged from 3.545 to 4.469. The five most important skills with mean scores of 4 and above were: “work in harmony with others contributing towards common goals” (M = 4.469); the second and third rated skills had equal scores: “communicate effectively in writing and orally appropriate to the situation” (M = 4.303) and “work effectively with others” (M = 4.303), “Apply active listening and understanding” (M=4.242) and “Engage effectively in discussion in a professional manner” (M=4.000).

The fourth category, OBM skills, included nine skills. Like the previous three skill groups, educators perceived OBM skills as being important overall, as indicated by the nine skills’ means, which ranged from 3.758 to 4.455. The top four skills, which had scores of 4 and above were: “apply information technology as a management tool e.g., computerised accounting systems” (M = 4.455), “apply tools and technology to increase efficiency and effectiveness e.g., use of internet, spreadsheet, and word processing” (M = 4.424) and “organise work to meet deadlines” (M = 4.303) and “Able to review own work to determine whether it complies with quality standards” (M=4.182).

In comparison, the scores for ethics of skills all had a mean of 4 and above indicating that educators like students and graduates perceived ethical skills to be very important in the accounting world.

When asked as to whether any other skills were not mentioned in the list provided, only one educator identified the following: the ability to develop training programs. This educator perhaps is suggesting that universities should assist students to undergo internships to gain workplace experience.

To examine the internal consistency of the different items included in each of the five categories, Cronbach's  $\alpha$  coefficient was calculated.

Table 6.9 presents the Cronbach  $\alpha$  coefficients for all five skill categories. As for the previous groups discussed earlier (final year students and graduates), the Cronbach’s  $\alpha$  coefficients for all the variables in this dataset were more than 0.8, suggesting that all the different skills in each of the categories provided a good measure or indication of the category. A mean score (and standard deviation) was then calculated for each of the five categories.

Table 6.9: Number of items, cronbach  $\alpha$ , means and standard deviation for importance for the five skills groups: educators

<b>Generic skills</b>	<b>No. of items (skills)</b>	<b>Cronbach's <math>\alpha</math></b>	<b>M</b>	<b>SD</b>
Intellectual	9	0.88	3.912	0.724
Personal	13	0.88	3.932	0.626
Interpersonal/communication	14	0.90	3.908	0.607
OBM	9	0.86	4.066	0.580
Ethics	4	0.90	4.500	0.720

*1= "not important" to 5= "very important."*

Table 6.9 shows that the most important skill category was ethics in accounting and business, which had a mean 4.500. This was followed by OBM skills (M = 4.066), personal skills (M = 3.932), intellectual (M = 3.912), and interpersonal and communication skills (M = 3.908).

### 6.4.3 Discussion

The results of this study are in contrast to the results of other studies. Few, if any, studies have found that educators rated ethical skills as being the most important generic skill that is needed for success in the workplace. Several studies have found that accounting educators were most likely to rate intellectual skills as the most important generic skill (e.g., Albrecht & Sack, 2000; Sugahara & Coman, 2010). For example, Callan (2004) found that accounting educators considered problem-solving skills and analytical skills (both of which are under the intellectual skills category) as being highly important. Other studies showed communication skills as being most important for success in the workplace (e.g., Albrecht & Sack, 2000; Tan et al., 2004). Accounting educators do not seem to put much emphasis on ethical skills or perceive them to be important (such as Russell & Smith, 2003).

As indicated earlier, the difference between the findings of this study and prior studies may stem from cultural factors, as the majority of prior studies were carried out in Western nations. Some cross-cultural studies have in fact showed that educators in Western nations rated important skills differently (e.g., Albrecht & Sack, 2000; Morgan, 1997). As indicated before, the importance of ethical skills is likely to be related to the strong cultural and religious traditions of Saudi Arabia, especially as many technical accounting practices are guided by the tenets of Shari'ah law (e.g. the prohibition of riba or interest).

## 6.5 Employers

### 6.5.1 Demographics

A total of 22 employers responded to the questionnaire. Table 6.10 shows the demographic details of the employers. All employers were from different type of organisations and the majority of employers were working in the government sector (41%), followed by industry and commerce (32%), accounting firms (13%) and others (13%). About 73% of the employers were males and most employers were aged 30 to 39 years (50%). The majority of employers had qualifications at the Bachelors level (72%), followed by Masters level (13%) and diploma degrees or qualifications (13%). Most employers completed their study in Saudi Arabia (59%) and about 41% of employers completed their study overseas. Half (50%) of the employers in this sample had been working for less than 10 years and the same percentage had been working for up to 10 years. Most employers in the sample had more than 100 employees (46%), followed by not more than 20 employees (32%), more than 20 (18%), not more than 50 (18%), more than 50 (5%) and more than 100 employees (5%). Most employers worked as human resources managers (36%), followed by managers (27%) and chief accountants (18%).

Table 6.10: Demographics of employers

Demographic	Category	Code	No.	Response Rate
Type of organisation	Government	1	9	40.9%
	Industry and commerce	2	7	31.8%
	Accounting firm	3	3	13.6%
	Construction	4	2	9.1%
	Investment management	5	<u>1</u>	<u>4.6%</u>
	Total		<u>22</u>	<u>100%</u>
Gender	Male	1	16	72.7%
	Female	2	<u>6</u>	<u>27.3%</u>
	Total		<u>22</u>	<u>100%</u>
Age	Under 29	1	3	13.6%
	30 to 39	2	11	50.0%
	40 or over	3	7	31.8%
	Missing		<u>1</u>	<u>4.6%</u>
	Total		<u>22</u>	<u>100%</u>
Level of education	Diploma	1	3	13.6%
	Bachelor	2	16	72.7%
	Master	3	<u>3</u>	<u>13.6%</u>
	Total		<u>22</u>	<u>100%</u>
Country complete your degree	Saudi Arabia	1	13	59.1%
	Overseas	2	<u>9</u>	<u>40.9%</u>
	Total		<u>22</u>	<u>100%</u>

How long working?	Up to 10 years	1	11	50%
	>10 years	2	<u>11</u>	<u>50%</u>
		Total	<u>22</u>	<u>100%</u>
Number of employees	Not >20	1	7	31.8%
	20 and not >50	2	4	18.2%
	50 and not >100	3	1	4.50%
	> 100	4	<u>10</u>	<u>45.5%</u>
		Total	<u>22</u>	<u>100%</u>
Title of position	Manager	1	6	27.3%
	Human Resources Manager	2	8	36.4%
	Chief Accountants Organisational	3	4	18.2%
	Development Director	4	1	4.5%
	Chairman of the Finance Department	5	1	4.5%
	Official of Training and Development	6	1	4.5%
	Manager of Finance Department	7	<u>1</u>	<u>4.5%</u>
	Total	<u>22</u>	<u>100%</u>	

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### 6.5.2 Importance of Generic Skills

The employers were asked to indicate their perceptions of the important generic skills needed for accounting graduates to be successful in employment using a five-point Likert-type scale ranging from 1 = Not important to 5 = Very important. The skills were grouped under five main categories: (1) intellectual, (2) personal, (3) interpersonal and communication, (4) OBM, and (5) ethical skills.

The results presented in Table 6.11, show that all the mean scores were above 3, suggesting that employers recognised the importance of the various generic skills.

The means of the nine skills under the intellectual category ranged from 3.545 to 4.091, indicating that employers perceived intellectual skills as being important overall. Five of the nine skills that had a mean score of at least 4 and they were: “apply professional judgement to reach well-reasoned conclusions” (M = 4.091), “identify when it is appropriate to consult with specialists to solve problems and reach conclusions,” (M = 4.091) “identify and evaluate alternatives,” (M = 4.091), “apply logical and analytical thinking,” (M = 4.045) and “able to locate, obtain, analyse and integrate information from various sources and perspectives” (M = 4.000).

Table 6.11: Descriptive statistics of the importance of generic skills (Employers)

<b>Panel A: Intellectual</b>	N	M	SD
1) Apply professional judgement to reach well-reasoned conclusions	22	4.091	0.811
2) Identify when it is appropriate to consult with specialists to solve problems and reach conclusions	22	4.091	0.921
3) Identify and evaluate alternatives	22	4.091	1.065
4) Apply logical and analytical thinking	22	4.045	0.950
5) Able to locate, obtain, analyse and integrate information from various sources and perspectives	22	4.000	0.816
6) Reason logically and critically analyse the problem	22	3.909	0.971
7) Identify and solve multi-faceted problems	22	3.773	1.066
8) Use innovative thinking to solve problems	22	3.545	1.010
9) Identify and solve unstructured problems	22	3.545	1.056

<b>Panel B: Personal</b>	N	M	SD
1) Have enthusiasm for ongoing learning	22	4.727	0.550
2) Manage time to acquire professional commitments	22	4.455	0.738
3) Be flexible in new or different situations/opportunities	22	4.318	0.716
4) Open to new ideas and opportunities	22	4.182	0.906
5) Anticipate challenges and plan potential solutions	22	4.136	0.710
6) Manage own learning using available resources	22	4.136	0.940
7) Take responsibility for own work with minimum direction	22	4.091	1.019
8) Manage resources to acquire professional commitments	22	4.045	1.045
9) Set high work standards	22	3.864	0.990
10) Identify opportunities not obvious to others	22	3.591	1.140
11) Evaluate and monitor own performance from feedback and reflection	22	3.409	1.259
12) Apply professional scepticism through questioning	22	3.318	0.893
13) Critically assess all information	22	3.091	1.108

<b>Panel C: Interpersonal and communication</b>	N	M	SD
1) Work in harmony with others contributing towards common goals	22	4.545	0.738
2) Work effectively with others	22	4.455	0.800
3) Interact effectively with others in a professional manner	22	4.318	0.945
4) Communicate effectively in writing and orally appropriate to the situation	22	4.227	0.812
5) Engage effectively in discussion in a professional manner	22	4.227	0.922
6) Apply active listening and understanding	22	4.227	0.812
7) Present ideas clearly and influence others to provide support and commitment	22	4.045	0.898
8) Negotiate and manage conflicts	22	3.955	1.045
9) Apply effective interviewing techniques	22	3.864	1.082
10) Aware of cultural and language differences in all communication	22	3.864	0.833
11) Negotiate with people from different backgrounds	22	3.682	1.129
12) Fluency in English language	22	3.682	1.249
13) Communicate effectively information, ideas, problems and solutions to specialist and non-specialist audiences	22	3.545	0.962
14) Evaluate and present outcomes using oral presentations	22	3.500	1.011

<b>Panel D: Organisational &amp; business management</b>	N	M	SD
1) Organise work to meet deadlines	22	4.591	0.796
2) Apply tools and technology to increase efficiency and effectiveness e.g., use of internet, spreadsheet, word processing	22	4.500	0.672
3) Apply information technology as a management tool e.g., computerised accounting systems	22	4.409	0.796
4) Able to review own work to determine whether it complies with quality standards	22	4.364	0.789
5) Able to select and assign priorities within restricted resources	22	4.136	1.082
6) Apply leadership skills to influence others to work towards common goals	22	4.091	0.971
7) Able to motivate and to develop others	22	4.045	0.950
8) Able to organise and delegate tasks	22	3.864	0.774
9) Able to review the work of others to determine whether it complies with quality standards	22	3.773	0.869

<b>Panel E: Ethics in accounting/business</b>	N	M	SD
1) Identify ethical issues and determine when ethical principles apply	22	4.682	0.567
2) Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour to ethical dilemmas and determine an appropriate approach	22	4.545	0.800
3) Analyse alternative courses of action and determine the ethical consequences of these	22	4.364	0.847
4) Understand the nature of ethics in accounting/business	22	4.409	1.007

1= "not important" to 5= "very important."

The means of the 13 skills under the personal category ranged from 3.091 to 4.727, indicating that employers also perceived personal skills as important overall. Those skills which had a mean score of 4.00 and above were: "have enthusiasm for ongoing learning" (M = 4.727), "manage time to acquire professional commitments" (M = 4.455), "be flexible in new or different situations/opportunities" (M = 4.318), "open to new ideas and opportunities" (M = 4.182), "anticipate challenges and plan potential solutions" (M = 4.136), "manage own learning using available resources" (M = 4.136), "take responsibility for own work with minimum direction" (M = 4.091) and "manage resources to acquire professional commitments" (M = 4.045).

The third category (interpersonal and communication skills) covered 14 skills. Again, employers perceived interpersonal and communication skills as important overall, as the mean of the 14 skills ranged between 3.500 and 4.545. Those skills with a mean score of 4 and above were: "work in harmony with others contributing towards common goals" (M = 4.545), "work effectively with others" (M = 4.55), "interact effectively with others in a professional manner" (M = 4.318), "communicate effectively in writing and orally appropriate to the situation" (M

= 4.227), “engage effectively in discussion in a professional manner” (M = 4.227), “apply active listening and understanding” (M = 4.227), and “present ideas clearly and influence others to provide support and commitment” (M = 4.045).

The fourth category, OBM, skills included nine skills. Like the previous three skill groups, employers perceived OBM skills as being important overall, as indicated by the nine skills’ means, which ranged from 3.773 to 4.591. Those skills which had scores of over 4.0 were: “organise work to meet deadlines” (M = 4.591), “apply tools and technology to increase efficiency and effectiveness e.g., use of internet, spreadsheet, and word processing” (M = 4.500), “apply information technology as a management tool e.g., computerised accounting systems” (M = 4.409), “able to review own work to determine whether it complies with quality standards” (M = 4.364) , “able to select and assign priorities within restricted resources” (M = 4.136), “apply leadership skills to influence others to work towards common goals” (M = 4.091) and “able to motivate and to develop others” (M = 4.045).

In comparison, the ethics category of skills had the highest mean scores, indicating that employers perceived ethical skills to be very important in the accounting world. All the four items had a mean of 4 and above.

When asked as to whether there were any skills not mentioned in the list provided, three employers identified the following: the ability to work under pressure, having patience to learn, not despairing and having high ambitions to reach goals, and ethics in the workplace. These employers appeared to re-emphasise what was mentioned under “have enthusiasm for ongoing learning” (in the personal category) and “apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour to ethical dilemmas and determine an appropriate approach” (in the ethical skills category), “apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour to ethical dilemmas and determine an appropriate approach” (under the ethical skills category), “work in harmony with others contributing towards common goals” (under the interpersonal and communication category) and “understand the nature of ethics in accounting/business” (under the ethical skills category).

To examine the internal consistency of the different items included in each of the five skill categories, Cronbach's  $\alpha$  coefficient was calculated.

Table 6.12: Number of items, cronbach  $\alpha$ , means and standard deviation for importance for the five skills groups: employers

Generic skills	No. of items (skills)	Cronbach's $\alpha$	M	SD
Intellectual	9	0.79	3.899	0.580
Personal	13	0.90	3.951	0.506
Interpersonal/communication	14	0.77	4.009	0.638
OBM	9	0.84	4.197	0.572
Ethics	4	0.78	4.500	0.640

1 = "not important" to 5 = "very important."

Table 6.12 presents the Cronbach  $\alpha$  coefficients for all five skill categories and they were all above 0.70. As for the previous groups (final year students, graduates and educators), a Cronbach's  $\alpha$  reliability coefficient of 0.6 is usually considered to be acceptable and a score over 0.70 is considered to indicate good reliability. A mean score (and standard deviation) was then calculated for each of the five categories.

Table 6.12 shows that the most important skill category was ethical skills, which had a mean of 4.500. This was followed by OBM skills (M = 4.197), interpersonal and communication skills (M = 4.009), personal skills (M = 3.951), and intellectual skills (M = 3.899). These five main groups were used for analysis level of competence in next chapter.

### 6.5.3 Discussion

Many prior studies had focused mainly on employers' views about important skills required in the workplace as employers are important stakeholders. In this study, ethical skills were rated by the employers as being the most important for career success which is similar to the other groups' results mentioned earlier. This finding contrasts with other studies, which showed that although employers valued ethical skills and considered them to be important (Kavanagh & Drennan, 2008), they were not rated as the most important generic skills. Instead employers rated interpersonal and communication skills as being the most important for career success (e.g., AAGE, 2011; Crawford et al., 2011; Gray & Murray, 2011; Jackling & de Lange, 2009; Kavanagh & Drennan, 2008; Low et al., 2016; Tan & Laswad, 2017).

This contrast is probably best explained by the high value given to ethical skills in the Saudi Arabian culture, as has been explained earlier in the discussion of the results for the other study groups. A few studies in the non-western nations like Saudi Arabia, Sri Lanka and Swaziland



also found employers rated ethical skills as being the most important generic skill (Abayadeera & Watty, 2016; Sithole, 2015; Zureigat, 2015).

OBM skills were rated as the second most important skills for accountants to have, according to the employers in this study. Prior studies have also indicated OBM skills as the top three most important skills for career success (e.g., Gabric & McFadden, 2001; Jackling & de Lange, 2009).

Interpersonal and communication skills were rated as being the third most important skills by the employers in this study, which is also in line with many prior studies (e.g., Kim et al., 1993).

The area of personal skills was rated as being the fourth most important by the employers in this study. This is in contrast with Klibi and Oussii (2013) who found that employers considered personal skills, as the most important generic skills.

In the present study, intellectual skills were rated as the least important skills by employers. This is in contrast to prior studies (e.g., Abayadeera & Watty, 2016; Klibi & Oussii, 2013).

## 6.6 Comparison between Groups

The contrast between the perceptions of employers and educators is the one that has received the most attention in prior literature. However, it is interesting to compare the important skills as perceived by the four different groups.

Table 6.13 shows that all the four groups rated ethics and OBM skills as the two most important skills. According to the mean scores, the other three generic skill categories were ranked by the graduates in the following order from most important to least important: interpersonal and communication skills, intellectual skills and personal skills. The final year students, however, ranked intellectual skills third, interpersonal and communication skills fourth and personal skills last. The educators listed personal skills third, intellectual skills fourth and interpersonal and communication skills last. The employers considered interpersonal and communication skills as third most important followed by personal and intellectual skills. However, the scores given by all stakeholder groups to all generic skill categories were above 3.5, indicating that all the generic skills were considered to be important. Overall, students had the lowest mean scores for all generic skills categories perhaps due to their lack of experience in the workplace.

Table 6.13: Comparison of important skills between different groups

<b>Generic skills</b>	<b>Students</b>	<b>Graduates</b>	<b>Educators</b>	<b>Employers</b>
Intellectual	3.805 (3)	4.032 (4)	3.912 (4)	3.899 (5)
Personal	3.761 (5)	4.003 (5)	3.932 (3)	3.951 (4)
Interpersonal/communication	3.799 (4)	4.042 (3)	3.908 (5)	4.009 (3)
OBM	3.848 (2)	4.175 (2)	4.066 (2)	4.197 (2)
Ethics	4.100 (1)	4.279 (1)	4.500 (1)	4.500 (1)

*1= "not important" to 5= "very important." ( ) refers to ranking based on mean scores*

Table 6.14 Important skills - Independent sample t-tests results for different groups

	<b>Graduates</b>	<b>Educators</b>	<b>Employers</b>
<b>Intellectual</b>			
Students	<b>0.010**</b>	0.437	0.566
Graduates		0.430	0.444
Educators			0.942
<b>Personal</b>			
Students	<b>0.004**</b>	0.192	0.220
Graduates		0.611	0.741
Educators			0.910
<b>Interpersonal/communication</b>			
Students	<b>0.005**</b>	0.417	0.190
Graduates		0.354	0.847
Educators			0.558
<b>OBM</b>			
Students	<b>0.000***</b>	0.153	0.055
Graduates		0.402	0.888
Educators			0.416
<b>Ethics</b>			
Students	0.094	<b>0.024*</b>	0.061
Graduates		0.163	0.232
Educators			1.000

*\*p < 0.05 \*\*p < 0.01 \*\*\*p < 0.001*

To examine whether the differences in views were significant, independent sample t-tests were carried out<sup>8</sup>. Table 6.14 shows that there were a few significant differences regarding the perceived importance of generic skills. The most significant differences appeared between final

<sup>8</sup> A more detailed breakdown of the scores for all 49-item skills Appendix I1.

year students and graduates. The highest significant differences were found for OBM skills ( $p < 0.000$ ), followed by personal skills ( $p < 0.004$ ), interpersonal and communication skills ( $p < 0.005$ ), and intellectual skills ( $p < 0.010$ ). Final year students have minimal experience in accounting in comparison to graduates – who were themselves more inexperienced before graduation – but perhaps have become more aware of the importance of generic skills from their working experience. Similarly, the significant differences between the perceptions of final year students and educators in ethical skills ( $p < 0.024$ ) suggests that the more matured and experienced educators tend to regard ethics as more important in the working environment.

## 6.7 Summary

The first research question posed in this study is: Which generic skills do final year accounting students, graduates, educators and employers perceive as important or necessary for successful employment? This is a question which was also asked in numerous prior studies. Discovering how important the four stakeholder groups consider the different generic skill categories to be is valuable for making comparisons with the results of prior studies and also to provide some indication that if the skills are considered to be important, then universities should help graduating students develop those skills to a certain level of competence.

This chapter therefore presents the findings regarding the relative importance of five different generic skill categories in the workplace drawn from the four major stakeholder groups in accounting education: final year students, graduates, educators and employers. The questionnaire was responded to by 256 final year students from four universities, 109 graduates from five universities, 33 educators from seven universities, and 22 employers from five different types of organisations in Saudi Arabia.

The high importance given to ethical skills across all stakeholder groups was the most notable finding of this part of the research, and contrasted strongly with the findings of many other studies which showed that the stakeholder groups tend to perceive other skill categories as being more important for workplace success than ethical skills. The influence of Saudi Arabian culture and the emphasis on having high ethical standards, as officially set out in *Shari'ah* law, perhaps explains why ethical skills were considered to be very important for accountants in Saudi Arabia.

All four groups in this study ranked OBM skills as the second most important skill. This is also in contrast to prior studies, which tended to show that the different stakeholder groups ranked OBM skills lower than interpersonal and communication skills. The Saudi stakeholders appeared to regard technology skills like the application of computer skills (e.g., use of internet, spreadsheet, word processing) and meeting datelines as pertinent in increasing efficiency and effectiveness in the workplace. As a consequence, other skills like interpersonal and communication skills, and personal skills and intellectual skills although considered as important were rated lower.

A few significant between-group differences regarding the ranking of generic skills were also found in this study. The differences appeared mostly between the perceptions of final year students and graduates. This is most likely explained by the lack of workplace experience and/or maturity in the final year students in comparison to the graduates. In addition, a significant difference regarding ethical skills was found only between the students and educators. This could be explained by the increased awareness of the educators, who were more matured and experience, about the importance of ethical skills for students.

The next chapter investigated the perceptions of the three different stakeholder groups (Students, graduates and educators) on the level of competence that accounting graduates should acquire and have acquired/expect to acquire when they complete their university degrees, the constraints gap (i.e. differences between the perceptions of each group) as well as the constraining factors that limited the development of generic skills in accounting education at university.

## Chapter Seven: Level of Competence, Constraints Gap and Constraints Factors

### 7.1 Introduction

This chapter presents the perceptions of three stakeholder groups (final year accounting students, accounting graduates and educators) regarding the level of competence in generic skills of those graduating with an accounting degree. The theme was about the level of competence in generic skills accounting students should acquire during their course of university study and the level of competence that was actually acquired at university in the five skills categories.

Similar to the importance of generic skills discussed in Chapter 6, the Cronbach  $\alpha$  coefficients for the 49 items included in the five skill categories were also checked for the four stakeholder groups. As shown in Appendix G, all skill categories had alpha scores over 0.80 indicating good reliability. The data were also checked to determine their symmetrical structure (i.e. whether the distribution about the mean was normal). This was done by testing the kurtosis and skewness of the quantitative data. In these tests, values lying between -1.0 and +1.0 indicate that the data are normally distributed. The test results as shown in Appendix H indicated that all had values between -1.0 and +1.0 with very few exceptions. The educators' skewness statistics for ethics and kurtosis statistics for intellectual skills were just slightly below -1.0. The employers' kurtosis statistics for intellectual skills was slightly above +1.0 and slightly below -1.0 for OBM and ethics skills. The reasons for these slight abnormal distributions could be due to the lower number of participants in both educators (n=22) and employers (n= 29) group (Ma, Yam, Tsui, & Yau, 2006).

The different perceptions (the level of competence that should be acquired versus the level that had been acquired) were explored within each group to discover whether or not a constraints gap existed. The stakeholder groups were then asked to indicate the reasons why accounting students were not able to reach the desired level of competence. As mentioned in Chapter 5, employers were not asked about constraining factors because the constraints tend to be more related to the education system which employers might not be aware.

This part of the results therefore addressed Research Question 2: Whether there are any constraints gap between the levels of competence graduates should acquire (expectation) and the level of competence that graduates have acquired or possess by the end of their degree (performance) as perceived by educators, students and graduates and what are the contributing factors? Knowing the stakeholders' perceptions of the level of competence that is expected and have acquired is even more insightful than just knowing about their views on the important generic skills.

## 7.2 Final Year Students

### 7.2.1 Introduction

This section firstly presents the results of the final year students' perceptions about the level of competence accounting graduates should acquire and the level of competence they expect to acquire on completion of academic study in the five skill categories identified in Chapter 6. Secondly, the constraints gap were then identified by comparing their views of what graduates should acquire and what they expected to acquire on graduation (i.e. a within group comparison). Thirdly, the factors as viewed by the students that might have constrained the development of generic skills in accounting education at university were identified and discussed.

### 7.2.2 The Level of Competence

The students were asked to indicate their perceptions of the level of competence that they should acquire on completion of academic study and their perceptions of the level of competence they expect to acquire. A five-point Likert-type scale was used, where 1 indicated "not competent" and 5 indicated "very competent".

The number of responses was 256 students, but 45 responses to this part of the questions were discarded due to incompleteness. Consequently, paired sample t-test was carried out on 211 students who completed both questions on level of competence that should be acquired and expect to acquire to examine the significant differences in constraints gap which is discussed in section 7.2.3.

As shown in Table 7.1, the highest level of competency that students perceived they should acquire was found for ethical skills ( $M = 3.939$ ), followed by personal skills ( $M = 3.792$ ),

intellectual skills ( $M = 3.775$ ), organisational and business management (OBM) skills ( $M = 3.771$ ) and interpersonal and communication skills ( $M = 3.768$ ). These results clearly indicate that most of the students felt that they need to be competent in all of these skills and that universities should help them develop these skills.

This finding about level of competence is consistent with their views on the importance of the different generic skills but the ratings, apart for ethical skills, were slightly different. The results revealed OBM skills were rated second according to their perceived importance in the workplace but they were rated fourth according to the level of competence that should be acquired at university (as shown in Table 7.1). One possible explanation for this discrepancy may be that many OBM skills (e.g., apply tools and technology to increase efficiency and effectiveness, organise work to meet deadline and apply information technology as a management tool) are more difficult to apply in the university setting but can often be learned and applied within the workplace itself, especially as experience is gained. It could be that the final year students were aware of this factor and believed that although OBM skills are very important in the workplace and for career success, they would not have much opportunity to develop all these skills while at university but will develop them on the job as time goes by. The differences in the ratings (importance vs level of competency) in other skills could also be due to a number of reasons. For example, a student might perceive communication skills to be important in the workplace but might also perceive that their university course is not the best (or only) place to acquire these skills and might lower their expectations of the level of skill they believe they should acquire at university. Conversely, a student might believe that the role of the university courses is to help students more in strengthening certain skills (e.g., personal and intellectual skills) than others (e.g., interpersonal skills). Other studies have also found differences in the level of acquired generic skills and the importance given to those same skills by accounting students (e.g., de Lange et al., 2006; Hassall et al., 2003; Jackling & Keneley, 2009). Therefore important skills identified by students are skills that graduates need to be successful in employment and level of competencies identified by students suggest that they should acquire them during the course of accounting study.

Table 7.1 also shows the means of the level of competence they expected to have acquired for all the skills. The skill category that students expected that they would be most competent was the ethical skills, which had a mean score of 3.774. This was followed by OBM skills ( $M = 3.538$ ), interpersonal and communication ( $M = 3.446$ ), personal skills ( $M = 3.444$ ) and

intellectual skills (M = 3.380). Overall, students perceived that the level of competence that they expected to acquire is lower than the level of competence that they should have acquired at university suggesting that there could be constraints that hindered their development of skills at university.

Table 7.1: Level of competence accounting graduates should acquire and the level of competence they expected to have acquired: students

Generic skills	Level of competence (should acquire)			Level of competence (expect to acquire)		
	N	M	SD	N	M	SD
Intellectual	211	3.775	.785	211	3.380	.775
Personal	211	3.792	.818	211	3.444	.822
Interpersonal/communication	211	3.768	.874	211	3.446	.845
OBM	211	3.771	.936	211	3.538	.831
Ethics	211	3.939	.996	211	3.774	.930

1= "not competent" to 5= "very competent."

### 7.2.3 Constraints Gap

To examine whether there were significant differences between the final year students' views of the level of competence they should acquire at university and the level of competence they expected to acquire after completion of academic study, paired sample t-tests were carried out. Table 7.2 shows the results. All generic skill categories showed significant differences suggesting the existence of constraints gap in all generic skill categories.

Table 7.2: Paired sample t- tests for should acquire and expect to acquire for students

Generic skills	Should acquire	Expect to acquire	Difference between	
	M	M	Difference	P-value
Intellectual	3.775	3.380	0.395	<b>0.000***</b>
Personal	3.792	3.444	0.348	<b>0.000***</b>
Interpersonal/communication	3.768	3.446	0.322	<b>0.000***</b>
OBM	3.771	3.538	0.233	<b>0.001**</b>
Ethics	3.939	3.774	0.165	<b>0.017*</b>

\* $p < 0.05$  \*\* $p < 0.01$  \*\*\* $p < 0.001$

As shown in Table 7.2, the widest constraints gap was found for intellectual skills (difference = 0.395), followed by personal skills (difference = 0.348), interpersonal and communication



skills (difference = 0.322), OBM skills (difference = 0.233) and ethical skills (difference = 0.165)<sup>9</sup>.

#### 7.2.4 Interviews

The interviews provided further insights into the constraints gap. Some interesting feedbacks were obtained from the interviews with eight final year students.

Overall, the students focused more on interpersonal and communication and OBM skills than intellectual or personal skills. Ethical skills were hardly discussed by the students (except for one) during the interviews. It is possible that the interviewees assumed that this skill is reasonably well developed in the course as compared to other skills.

In general, the students felt that they should acquire a higher level of generic skills than the level they had managed to acquire. In other words, although they had expected that their university studies should allow them to develop a good level of generic skills, they had not been able to reach this desired level. This was particularly the case for interpersonal and communication skills, especially English language skills, which the interviewed students seemed to be greatly concerned with. To some, it was a “known unknown” - they knew that English skills were needed for success in the workplace and they knew that they did not have a very good level of competence in English.

The students noted the importance of communication skills in the accounting workplace and the difficulties they faced in acquiring or developing them at university. In particular, the students interviewed mentioned the need to develop good English skills and the lack of adequate training in English skills in the accounting curriculum.

Some pertinent comments included:

*“English language skills and Reading skills [are deficient] because there are no courses to develop these skills” (S1)*

*“English language skills [are deficient], as our studies are in the Arabic language and most of companies require the English language.” (S8)*

*“English language skills [are deficient] because there's more knowledge, no practical, and no focus on what companies need or on providing important skills” (S7)*

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<sup>9</sup> A detailed breakdown of the significant differences for all the 49 skills is also provided in Appendix I2.

*“I may acquire some skills like communication and English language skills on my own [through the] practical but nothing from education.” (S7)*

*“My brothers work as accountants and they told me about the needs for these kinds of skills.” (S6)*

These comments appeared to suggest that the universities were not doing enough to help students develop good English communication skills.

In the interviews, a number of final year students also spoke of the need to acquire a good level of OBM skills, including “computing skills” (S5), “organisation skills” (S7) and “experience of working on an accounting program” (S8). For instance, some students indicated that:

*“There is [some training] but not much focus in accounting programs or research papers.” (S5).*

*“I need to do volunteer job or even a job with less salary to acquire the main important skills.” (S1)*

*“...there is no focus on generic skills in education” (S2)*

Again the implications of the students’ comments about OBM skills are that the universities are not paying much attention to helping students develop these skills.

#### 7.2.5 Discussion of Constraints Gap Perceived By Students

These results indicate that the final year students believed that they should acquire a high level of competence in all skill categories during their accounting education at university. However, they expected that they would have acquired a lower level of competence in all skill categories when they graduate. These findings are consistent with previous studies which showed that accounting students valued generic skills and felt that it is important to acquire a high level of these skills as part of their education (see Hassall et al., 2003; Kavanagh & Drennan, 2008) but that, nevertheless, students consistently fail to reach a desirable level of competency in this regard (see Abayadeera & Watty, 2011; Kavanagh & Drennan, 2008).

However, there were some differences in the findings of this study from prior studies in the constraints gap for different skill categories. The gap in interpersonal and communication skills is interesting as this study revealed that it is not the widest gap perceived by the accounting students. This finding is in contrast to some prior studies which show that communication skills have the widest constraints gap (e.g., Borzi & Mills, 2001; Kavanagh & Drennan, 2008; Keneley & Jackling, 2011). There were also some studies which showed that accounting students perceived that their accounting degree course has helped them develop a reasonable,

if not adequate, level of interpersonal and communication skills (e.g., Donelan & Reed, 1992; Farrell & Farrell, 2008).

This study also shows that the largest constraints gap appeared in intellectual skills which are consistent with the findings of Kavanagh and Drennan (2008). This contrasts with other findings (e.g., Mohamad et al., 2017; Sawyer et al., 2000), which shows that students believed that their degree program had helped them to develop an adequately high level of skill to the expected level. These results suggest that different universities might have placed different emphasis on different skills.

The constraint gap in OBM skills found in this study is consistent with prior studies (e.g., Kavanagh & Drennan, 2008) and the Saudi literature (Al-Dosary, Rahman, & Shahid, 2005). Young Saudis tend to be up to date with modern telecommunications and devices, and thus are probably aware of the importance of using these skills in the workplace (Al-Dosary, et al., 2005). It appeared the students in this study wanted to acquire more skills in applying tools and technology in the workplace.

Of all the five skill categories, the findings on ethical skills showed a notable difference from most other studies which did not show a gap (e.g., Kavanagh & Drennan, 2008; Mohamad et al., 2017). Previous research suggests that the Saudi Arabian culture indeed emphasises ethics and ethical skills, which explains their importance and the need for a high level of ethical skills competency in the eyes of the final year students. According to Saleem (1993), ethics falls under the umbrella of *Shari'ah* or Muslim law. This code of ethics or morality encompasses all of life, professional and private, and thus naturally affects accounting practices. The Saudi Arabian culture is therefore much more overtly religious on a national level, in contrast with the more secular Western society, where religion and morality are matters of personal and private choice rather than being imposed at an institutional level. This culture helps to explain why the students felt that they should acquire a high level of ethical skills upon completing their university studies.

## 7.2.6 Constraints Factors

### (i) Results of The Questionnaire

To explore the reasons for the gap, the students were also asked to indicate their agreement (using a five-point scale Likert-type from 1= Strongly disagree to 5 = Strongly agree) on the factors that might have constrained their development of generic skills in accounting education at university. The results are shown in Table 7.3.

Table 7.3 Constraints factors as perceived by final year students

Constraints factors	No.	Mean	SD
1. Generic skills are not considered important by students	250	2.176	1.305
2. Generic skills are not considered important by academics	251	2.339	1.417
3. Large class sizes impede the development of generic skills	248	3.137	1.158
4. Our accounting curriculum tends to focus more on content and less on generic skills	251	3.618	1.205
5. There is insufficient time for the development of generic skills	251	3.327	1.263
6. The development of students' generic skills is not a priority at my University	251	2.960	1.416
7. Educators lack expertise in helping students develop generic skills.	251	2.984	1.186
8. Graduates' employability is not a priority at my University.	251	3.092	1.495
9. Students lack the ability to improve their generic skills	251	3.064	1.147
10. Students' own motivation to develop these generic skills	251	3.371	1.174

1= "Strongly disagree" to 5= "Strongly agree."

The students tended to disagree with four of the ten constraining factors and they were:

- Generic skills are not considered important by students (M = 2.176);
- Generic skills are not considered important by academics (M = 2.339);
- The development of students' generic skills is not a priority at my university (M = 2.960);
- Educators lack expertise in helping students develop generic skills (M = 2.984)

In contrast, the factors that appeared to influence students' development of generic skills at university were:

- the accounting curriculum tends to focus more on content and less on generic skills (M = 3.618);
- students' own motivation to develop these generic skills (M = 3.371);

- there is insufficient time for the development of generic skills (M = 3.327);
- large class sizes impede the development of generic skills (M = 3.137);
- graduates' employability is not a priority at my university (M = 3.092);
- Students lack the ability to improve their generic skills (M = 3.064).

(ii) *Open-ended Questions*

Table 7.4 Constraints revealed in the responses to the open-ended question

<b>Students code</b>	<b>Student related constraining factors</b>
S2	Lack of awareness of the importance of acquiring skills
S162	The lack of motivation for excellence and activities to develop skills
S15, S34	Unable to develop skills as we have a studying pressure
S153	The lack of personal ability to develop skills
S153	The lack of Family Guidance for how to develop skills
S13	Being unsocial, student hinders his/her development of generic skills
S188	Lack of self-reliance since childhood that reduce students' abilities to develop skills
S24	Lack of communication skills with educators
<b>Students code</b>	<b>Institutional related constraining factors</b>
S1, S3, S8, S16, S21, S34, S96, S131, S142, S152, S153, S155, S163, S173, S209, S236	No renewing and developing the accounting curriculum, focus on the theoretical side and neglect the practical that hinders developing students' skills as well as focusing only on the content and not skills
S5	Congested school timetable so no time for developing skills
S14	Time constraints to develop skills as there is limited time to complete the course
S236	Bad education environment for developing skills
S190	No social activities provided by university that allow to develop skills such as clubs
S10, S94	Lack of good guidance for how to develop skills from university
S173	Lack of sufficient stimulation from university to develop skills
S252	There is no skills training for female students
S158	Limited use of computers that allow the development of technical skills at undergraduate level
S101, S173	Lack of lessons, seminars and useful tutorials for developing students' skills
S204	University education do not provide any vision and clarification for graduates' employability skills for future work
S221	Choosing educators based on published research rather than ability to deliver information and help students develop skills
S17	Not enough teaching staff to teach accounting subjects and help students develop skills
<b>Students code</b>	<b>Teacher-related constraining factors</b>
S5, S133	Lack of cooperation by some educators that no help given to develop skills
S228, S200	Educators focus on only content knowledge rather than discussions and improvement of skills
S164, S8	Educators are from older generation, so they are not aware of or not familiar enough with the development of labour market needs as well as not aware of the new generation of students' way of thinking
S7, S51	Some educators are incompetent to help with development of skills
S96	Some of educators do not care for their students' success in achieving important skills
S96	Some educators have less consideration about important skills required in accounting education

An open-ended question allowed the students to list other constraining factors. The verbatim quotes provided by the respondents are shown in Table 7.4 and they were grouped into three broader categories: student related, institutional-related and teacher-related. Some of the identified constraints overlapped with those mentioned in (i) above.

*(iii) Interviews*

Interviews held with the 8 final year students also appeared to support the above findings. In the interviews, seven students indicated that they had personally faced problems and barriers that had hindered them from acquiring or developing generic skills. One of the most frequent barriers mentioned was the over-emphasis on theoretical knowledge and not having the chance to apply the knowledge or skills practically:

*“More focus in knowledge rather than practical.” (S2)*

*“All knowledge no practical” (S5)*

*“No practical training in education.” (S7)*

One interviewee (S3) indicated two reasons for the constraints gap in personal skills as follows:

*“Planning skills [are deficient] because there is less connection between faculties and students because some students don't care about generic skills and some faculty members are not helpful about developing skills.” (S3)*

Indifference on the part of the students and the faculty for not helping students to develop the skills during academic study perhaps help to explain the gap.

One student (S6) further commented that the more theoretical approach used to teach the material was not suitable for helping students acquire generic skills, suggesting that a more practical approach would be more suitable. Other students in the interview spoke of the pressures of long study hours.

Another constraint experienced or perceived by the final year students was a lack of communication with educators, as well as the educators not teaching well or providing appropriate activities.

*“Some educators did not help to develop skills and there is less communication with them.” (S1)*

*“There is no discussion with educators. Weak communication with faculties” (S4)*

*“Weak educators teaching without providing activities help developing skills.”*  
(S5)

*(iv) Discussion*

The majority of constraints identified by the final year students responding to the questionnaire tended to be focused more on institutional constraints, although there were also some mentioned of student-related constraints. Similarly, in the open-ended questions and in the interviews, the majority of constraints identified were institutional in nature, although the open-ended questions also identified some student-related and teacher-related constraints. The findings of constraints are discussed under each constraint category below.

*(a) Institutional constraints*

*Curriculum*

Majority of the students surveyed in this study agreed that the accounting curriculum tended to focus more on content and less on generic skills. In particular, it appeared that too much focus was on theoretical knowledge rather than the application of this knowledge to solve problems practically. This constraint was verified by the responses from the open ended questions and the interviews. This constraint was also highlighted in other studies carried out in Western (e.g., Watty, 2005) and non-Western countries (e.g., Hussain et al., 2015; Kammer et al., 2015; Karim, 2001). The emphasis on accounting courses in Saudi Arabia is typically more focused on theory than those non-Western countries because accountants in Saudi Arabia have to be familiar with the techniques and tools of Islamic finance and accounting (e.g., auditing and the requirements of reporting) as well as mainstream finance and accounting (Hussain et al., 2015; Kammer et al., 2015; Karim, 2001). These extra requirements mean that students have to work hard to learn the principles of accounting in both systems. As a result, lecturers or educators are often constrained by time to help students in acquiring other skills. This constraint in fact overlaps with the second main constraint identified by students, namely insufficient time.

Another constraint identified by the final year students in the interviews and in the responses to the open-ended questions was related to the language of the curriculum. This is because most of the accounting degree course in Saudi Arabia is taught in Arabic. However students are very well aware of the importance of communicating in English in the modern accounting world of Saudi Arabia with its more global and international focus (and with the presence of many migrant/foreign workers in the workplace), where English is the *lingua franca*. Even though English language courses were provided at universities, the students have little opportunity to

apply these skills (along with others) in practice, and many courses did not include technical accounting vocabulary in English. Therefore, it is harder for students to acquire the level of competency in English that they would like to.

OBM skills were also signalled by the students in the interviews and in the open ended questions as an area of concern, indicating that the accounting curriculum is not providing enough opportunity for students to develop these skills. It is possible that the curriculum has not been flexible enough or has not changed to keep pace with recent developments in information and communication technology, which make up an important part of OBM skills. The focus on content also meant that less focus were placed in helping students develop organisation and leadership skills. As indicated by Al-Dosary et al. (2005), the curriculum in the Saudi university system appears to be inflexible and slow to meet the demands of the marketplace.

#### *Class time*

The students in this study agreed that there was insufficient time for the development of generic skills. This constraint was also indicated in the open-ended question and interviews. As mentioned above, lack of time can be a consequence of the overly theoretical and technical course content. If the course tends to focus mostly on learning technical accounting skills, principles and processes, with less emphasis on the practical activities that would allow students to develop generic skills, the students' time will be taken up with memorising, studying and learning the theoretical content, especially when it is the focus of the exams. Indeed, several students mentioned the pressure of studying for exams as being a constraint that prevented them from developing generic skills.

Lack of time has also been identified as a barrier to students developing generic skills in other studies in the Western context (e.g., Kavanagh & Drennan, 2007; Milner & Hill, 2008). Jackling and de Lange (2009) argued that it is possible for students to acquire the generic skills they needed for the workplace through extracurricular activities such as community work and membership in student societies, rather than the accounting degree programme. However, if the accounting degree programme, like in Saudi Arabia, is packed with an overly theoretical and technical content, the students will not have the time to take part in volunteer work, student clubs and the like. This may be a particular problem in Saudi Arabia, where students need to not only learn the technical part of the mainstream accounting principles but also the principles of Islamic finance and accounting.



### *Class size*

The survey results showed that the final year students agreed that large class sizes impeded the development of generic skills. This constraint has also been identified in numerous studies (e.g., Bui & Porter, 2010; Hassall et al., 2005; Lindsay & Campbell, 1995; Manakyan & Tanner, 1994; Milner & Hill, 2008; Murdoch & Guy, 2002; Street et al., 1993). As most generic skills are best practised and learned through activities such as group discussions, presentations and the like, they are difficult to carry out when class sizes are large (Healy & McCutcheon, 2010). The class size problem is not an easy one to solve as accounting degree programmes tend to be popular and attracts a large number of students compared to many other disciplines. Al-Rehaily (1992) reported that the student/lecturer ratio can be as high as 80 to 1 in some accounting degree courses in Saudi Arabia, particularly compulsory courses.

### *University priority*

The survey results showed that the final year students tended to agree that graduates' employability is not a priority at their university. Similarly, some of the students' responses to the open-ended question also voiced similar constraint. Some students mentioned the age and traditional outlook of the lecturers as being a barrier to acquiring generic skills – the teachers did not seem to be aware of the modern labour market and its changing needs. Instead, as viewed by some students, the teachers focused on course content and teaching methods that were more suitable for accountants in the past. This factor could be considered both as an institutional constraint as well as a teacher-related constraint. It is a teacher-related constraint because the educators do not have the skills and/or knowledge needed to help accounting students develop generic skills. It can also be seen as an institutional constraint because the universities are either not hiring educators who have the necessary skills and awareness of the important generic skills or they are not providing opportunities for or encouraging their current staff to consider the needs of the employment market.

These results are consistent with the findings of Iqbal and Zenchenkov (2014) and Algabbaa (2015), who also looked at education in Saudi Arabia and found that graduate employability did not tend to be a priority in many Saudi universities.

Other studies particularly in the western nations have identified a number of other reasons why universities fail to prioritise graduate employability. The reasons include the tendency to prioritise and reward research and publication (Bui & Porter, 2010; Green et al., 2009; Howieson, 2003).

(b) *Student related constraints*

*Students' motivation*

The results showed that students tended to agree that students' motivation to develop these generic skills was a barrier to developing generic skills. This was confirmed by the responses to the open-ended questions, in which several students also mentioned that the activities presented in class were either not sufficiently stimulating, not motivating or only focused on covering the basics. Similar constraints were also found by Bui and Porter (2010) and Marriott and Marriott (2003). Boredom, less enjoyable or less satisfying classes can lead to low levels of motivation in students, and thus a lower level of competence being acquired at university.

This constraint could also be teacher-related, as it is the teachers who select the activities and the methods of instruction. However, motivation could also be linked to the students' own individual personalities, expectations and differences which can lead to students perceiving lessons or class activities as boring; some students have better attitudes to learning than others (Parvaiz, 2014). Although it was not brought up by the students in the open-ended questions or in the interviews, it is also possible that a student may lack motivation to develop generic skills during their university course because he or she merely wishes to get good marks, or because he or she is lazy or more interested in socialising. This may be a possible weakness of self-reporting, as students may be reluctant to admit to lacking motivation or laziness. This lack of motivation – and the reluctance to admit to this – may relate to student maturity, which was identified as a cause of students having lower levels of motivation to develop generic skills (Ha et al., 2012).

*Aptitude and ability and pre- university teaching*

The results also showed that students lacked the ability to improve their generic skills which is consistent with the findings of Bui and Porter (2010). The students either recognised that their own ability was a constraining factor or that students in general lacked the ability. In the open ended question, the final year students often mentioned the level of skills acquired during school education as being a barrier suggesting that the issue of student ability is closely related to that of pre-university education. If pre-university education did not adequately prepare students before they enter tertiary education, university educators will have to spend more teaching time addressing basic skills such as problem-solving, computing and critical thinking skills and they may not have the time to do so. However, as indicated by Stoner and Milner

(2010), sometimes it is students who may not have the innate ability to grasp certain concepts or develop some generic skills.

Interestingly, in the interviews, some of the final year students discussed how some lecturers tended to only teach the skills at basic levels. Although this is technically a teacher-related constraint, it is likely to be a consequence of low student ability and may possibly be linked to poor student preparation for tertiary studies at the pre-university education level in Saudi Arabia. According to AlMotairy (2016), the accounting curriculum in the Saudi education system (at least at some universities) has been developed with the aim of developing intellectual skills but the students themselves are failing to develop certain intellectual skills, especially critical thinking skills. As pointed out by Alwehaibi (2012), Saudi students are often deficient in critical thinking skills because these skills were not introduced during school education.

Prior education was also identified as a constraint to developing generic skills in accounting education by Ha et al. (2012) in Vietnam, where, as a result, educators had to spend time teaching basic skills at university.

*(c) Teacher related constraints*

Most of the constraints identified by majority of the final year students were student-related or institutional constraints. However, the interviews and the open-ended questions also revealed some teacher-related constraints. The most significant of the teacher-related constraints mentioned by the students was the lack of communication with the teaching staff. Although this could also be viewed as a student-related constraint, given that communication requires two parties, it appeared that for some reason, the educators were unable, unwilling or overlooked the need to communicate the importance of generic skills as part of their accounting degree programme. It is possible that this lack of communication may stem from the educators not having enough time to answer students' questions after a class or tutorial (Milner & Hill, 2008). Large class sizes may also contribute to this lack of communication: it is hard for one teacher to discuss topics and answer the questions of every single student in his/her class. As indicated by prior studies (e.g., Bui & Porter, 2010; Hassall et al., 2005; Lindsay & Campbell, 1995; Manakyan & Tanner, 1994; Milner & Hill, 2008; Murdoch & Guy, 2002; Street et al., 1993), large class size is frequently found to be a barrier, although this is more of an institutional constraint than a teacher-related constraint, as the educators themselves are not always in control of how many students they have to teach. It is also possible that the students

were not asking the questions that would stimulate discussions and communication. This will be explored further in the next section which focuses on educators' perceptions.

Other teacher-related constraints identified by the students in the open-ended questions and in the interviews included the educators' unfamiliarity with the current trends in the accounting marketplace, educators not caring (or seeming to not care) about students' career success and poor teaching skills. One student further mentioned that educators seemed to spend a lot of time going over basic concepts; however, this may be the teachers' response to the low level of student ability or prior education, and the student listing this factor as a constraint might have above-average ability or better prior education compared with his/her peers.

Abayadeera and Watty (2014) and Parvaiz (2014) found that if educators lacked the generic skills themselves, this in addition created a major barrier to students' ability to develop generic skills.

Despite these insights, it is important to note that majority of the students did not seem to view that educators lacked expertise or not considered generic skills as important.

(v) *Summary*

Unlike some previous studies (e.g., Gracia, 2010; Ha et al., 2012), the final year students did not agree that universities failed to prioritise generic skills, although they believed that the university did not prioritise graduates' employability. The students responding to the questionnaire did not agree that educators lacked the expertise to teach generic skills, which was found to be a constraint by Abayadeera and Watty (2014), Bui and Porter (2010) and Hassall et al. (2005). However, in the interviews and open-ended questions, students commented that "some educators are incompetent".

The interviews and open-ended questions also revealed some barriers that are not discussed elsewhere such as a lack of staff and the Saudi-specific issue of female students not receiving training in some skills. Some respondents mentioned family culture and a lack of family support as a constraint, similar to the results of Ha et al. (2012), who found that the family played a role in Vietnamese students' capability in developing generic skills.

Overall, the responses of the final year students painted a picture of a degree involving many courses with large classes, most of which were very theoretical and allowed little time for developing generic skills. The amount of theoretical content in the course was typical of the

Saudi accounting curriculum, as it needed to cover conventional and Islamic finance and accounting principles. Some students might also be poorly prepared by their prior education, so they had to spend a lot of time “catching up”, with the teachers having to teach basic content or skills. The lack of time created by the course load and the need to learn the theoretical content meant that they cannot acquire generic skills through extracurricular activities. In addition, the lack of motivation (e.g., through boredom, a focus on getting good marks, lack of family support, or personal traits) created a further barrier towards acquiring generic skills. Students also perceived that the university does not seem to prioritise graduate employability, and this is perhaps worsened by the lack of communication between students and educators. Because of these constraints, it is not surprising that the students viewed that they did not expect to acquire the level of competence in generic skills they felt they should have achieved.

## 7.3 Graduates

### 7.3.1 Introduction

This section initially presents the results of the graduates’ perceptions about the level of competence accounting graduates should acquire and the level of competence they actually have acquired on completion of academic study in the five skill categories identified in Chapter 6. Secondly, the constraints gap were identified by comparing the views of what graduates should acquire and what they have acquired. Thirdly, the factors as viewed by the graduates that might have constrained the development of generic skills in accounting education at university were identified and discussed.

### 7.3.2 The Level of Competence

The graduates were asked to indicate their perceptions of the level of competence that they should acquire on completion of academic study and their perceptions of the level of competence they actually have acquired. A five-point Likert-type scale was used, where 1 indicated “not competent” and 5 indicated “very competent”.

The number of responses was 109 graduates, but 31 responses to these questions were discarded due to incompleteness. Consequently, paired sample t-test was carried out on 78 graduates who completed both questions on level of competence that should be acquired and expect to acquire to examine the significant differences in constraints gap which is discussed in section 7.3.3.

As shown in Table 7.5, the highest level of competence that they thought that they should acquire was for ethical skills (M = 4.016), followed by personal skills (M = 3.952), interpersonal and communication skills (M = 3.942), OBM skills (M = 3.915) and intellectual skills (M = 3.907). These results clearly indicate that most of the graduates, like the final year students, felt that all of these skills were important and that universities should help students develop these skills.

Table 7.5: Level of competence accounting graduates should acquire and the level they actually have acquired: graduates

Generic skills	Level of competence (should acquire)			Level of competence (actually have acquired)		
	N	M	SD	N	M	SD
Intellectual	78	3.907	.907	78	3.691	.953
Personal	78	3.952	.884	78	3.663	1.008
Interpersonal/communication	78	3.942	.899	78	3.756	.940
OBM	78	3.915	.950	78	3.769	.993
Ethics	78	4.016	1.050	78	3.801	.948

*1= "not competent" to 5= "very competent."*

Table 7.5 also shows that the means of the level of competence they perceived they actually have acquired for all the skills. The skill category that graduates felt that they were most competent in was ethical skills, which had a mean score of 3.801. This was followed by OBM skills (M = 3.769), interpersonal and communication skills (M = 3.756), intellectual skills (M = 3.691) and personal skills (M = 3.663). Overall, graduates perceived that the level of competence that they actually have acquired is lower than the level of competence that they should have acquired at university suggesting that there were constraints gaps (and constraints) in the five skill categories.

### 7.3.3 Constraints Gap

To examine whether there were significant differences between the gap, paired sample t-tests were carried out. As shown in Table 7.6 four generic skill categories showed significant differences. The results suggest that there were constraints gap in intellectual skills, personal skills, interpersonal and communication skills and ethical skills.

Table 7.6: Paired sample t- tests for should acquire and expect to acquire for graduates

Generic skills	Should acquire	Actually have acquired	<i>Difference between</i>	
	M	M	Difference	P-value
Intellectual	3.907	3.691	0.216	<b>0.028*</b>
Personal	3.952	3.663	0.289	<b>0.006**</b>
Interpersonal/communication	3.942	3.756	0.186	<b>0.024*</b>
OBM	3.915	3.769	0.146	0.118
Ethics	4.016	3.801	0.215	<b>0.024*</b>

\* $p < 0.05$  \*\* $p < 0.01$  \*\*\* $p < 0.001$

The widest constraints gap was found in personal skills (difference = 0.289), followed by intellectual skills (difference = 0.216), ethical skills (difference = 0.215) and interpersonal & communication skills (difference = 0.186). OBM skills (difference = 0.146) was the only skill category that did not show any significant difference, indicating that there was no constraints gap for this skill<sup>10</sup>.

#### 7.3.4 Interviews

The interviews provided further insights into the constraints gap. Some interesting insights were obtained from the interviews with 11 graduates regarding the level of competence that they should acquire and expect to acquire at the end of the degree.

The graduates provided rich data on generic skills in general, how well they were developed at university, and whether the graduates were able to reach the level of competence they felt they should have acquired. When discussing whether generic skills were taught as part of the accounting degree program, they often mentioned that the universities were making some effort to provide opportunities to develop a range of generic skills, and that doing so was important, as these skills were needed for success in the workplace.

Frequently, the graduates commented on the difference between the workplace and what they had experienced at university, giving a richer picture of the nature of the constraints gap (and constraints) in general. The graduates also mentioned intellectual skills including practical skills very frequently, which supported the gap shown in the quantitative results.

*“Depending on what I went through during the field training, my work depends on the analysis of financial statements as a background, I knew the most important points but the difficulty lay in the practical application. When I studied financial*

<sup>10</sup> A more detailed breakdown of the significant differences for all the 49 skills is provided in Appendix I3.

*analysis papers, I studied the most important ratios. However, this [paper] required us to do work project research on trading analysis of one company in the stock market. I found that there was a very significant difference when I did field training.” (G8)*

The survey results which showed a constraint gap in personal skills (see Table 7.6) was also highlighted in the interviews. For example, the graduates often discussed the importance of acquiring personal skills such as “dealing with work pressure, and flexibility in handling various problems” (G11) at university because these skills were important for career success. However, the interviews also revealed that some graduates were able to acquire certain personal skills at university, such as being able to “work under pressure” (G4) and “independence and impartiality skills” (G8), as well as giving them the ability “to continue learning” (G5).

The constraint gap in the area of communication and interpersonal skills was also verified by the interviewees who often spoke of the need to develop “teamwork skills, managing time skills, and communication skills” (G2) at university. However, the interviewees also mentioned that communication skills were often taught as part of their accounting degree course, or via a specific “communication skills course”:

*“Yes, there are some courses in the preparatory year (first year) such as a communication skills course (science) and a research methods (Policy), which intend to enrich the students with various skills to prepare them for university study.” (G11)*

Nevertheless, they also mentioned that they felt that their level of communication skills was not developed very well while they were at university or that communication skills were not covered adequately and they did not manage to acquire the level of competence that they felt they should have acquired. In particular, the interviewees mentioned the need to have good English language skills in the accounting workplace and that this is a great deficiency in the Saudi accounting degree structure. The graduates indicated that they need to have a working vocabulary of accounting terminologies in English as well as in Arabic, whereas the terminologies they had learned in their course were all in Arabic. Some comments included:

*“Proficiency in the English language, as the accounting major in King Saud University is taught in Arabic. I see that this is a problem where the labour market requires the mastery of the English language and knowledge of accounting terminology in English.” (G7)*



*“In my opinion, communication skills in addition, what we have learned through our study was in Arabic, while training was in English. So in my opinion, there must be a focus on students' knowledge of accounting terminology in both languages.” (G9)*

*“English language because education is taught in the Arabic language and the faculty was weak in legal communication.” (G1)*

Many of the graduates further mentioned that they felt they should have acquired a reasonable level of OBM skills, especially computer skills, as part of their degree course, and tended to agree that they were able to graduate with a reasonable level of competence in this skill. One graduate reported that “computer and Microsoft software” skills were taught specifically in the degree course that this graduate (G7) took:

*“Yes, such as the IT course helped us with how to use computer and Microsoft software better, and the communication skills course helped us with how to communicate with others better.” (G7)*

One graduate indicated that:

*“The most important is time management so that a person is able to organise his [or her] time and order/manage priorities that need to be terminated, both in his [or her] studies and in his [or her] job.” (G6)*

Nevertheless, many of the graduates interviewed also felt that their level of OBM skills at the end of the study was a little deficient, especially as “the job demands this kind of skill” (G10). This insight is in line with the results shown in Table 7.6, although the difference between the level of OBM skills that graduates felt they should have acquired and the level they did acquire was not significant.

### 7.3.5 Discussion of Constraints Gap

This study also found statistically significant constraints gap between the level of skills that graduates they felt they should have acquired at university compared to the level they actually did acquire for all generic skill categories except for OBM skills. The finding that the majority of the generic skills are not being developed in accordance with graduates' expectations is consistent with prior studies (e.g., de Lange et al., 2006; Jackling et al., 2013; Jackling & de Lange 2009), which indicate that accounting graduates were not satisfied with the level of generic skills that they had been able to acquire at university. Similar dissatisfaction has been found in non-Western and developing nations such as Lebanon (Hakim, 2016) but not in Swaziland (Sithole, 2015).

The biggest constraint gap in personal skills found in this study is consistent with the findings of Bui and Porter (2010). Perhaps from their working experience, graduates in this study realised that they were deficient in skills like time and resource management, and in anticipating challenges and planning potential solutions. Some studies revealed that communication skills has the widest constraints gap (e.g., Bui & Porter, 2010; de Lange et al., 2006; Jackling et al., 2013; Jackling & de Lange, 2009; Mathews et al., 1990; Wells et al., 2009). Others (e.g., Chaker & Abdullah, 2011; Jackling et al., 2013; Wells et al., 2009) indicated that graduates perceived that they were able to develop their level of competence in personal, interpersonal and communication skills in their accounting degree course. This study shows that graduates perceived gap in interpersonal and communication skills particularly in the areas of oral presentations and fluency in English.

The constraint gap found in the area of ethical skills in this study is in contrast to Chaker and Abdullah's (2011) findings in Kazakhstan (a Muslim-majority country like Saudi Arabia), which indicated that accounting graduates perceived that they had acquired a high level of competence in professional ethics. McLean (2010) indicated that accounting graduates in Gulf nations believed that they have acquired a high level of ethical skills, as these skills had been developed by collaboration and group work at university. Graduates in this study perhaps felt the same way as students; knowing that ethics is very important in Saudi culture they felt that they would like to achieve a higher level of competency in this skill.

The constraint gap found in intellectual skills in this study is consistent with a number of studies (e.g., Al-Rehaily, 1992; Jackling et al., 2013). Prior studies in Saudi Arabia also indicated very little emphasis is given to some intellectual skills such as critical analysis and reflective thinking, and research skills (Al-Rehaily, 1992). Logical and analytical thinking and solving problems skills were some of the intellectual skills that graduates in this study indicated that they were really lacking.

Of all the five skill categories, the findings on OBM skills showed no gap is consistent with the study by McLean (2010) but inconsistent with other studies (e.g., Davis, 1999; Jackling & de Lange, 2009) which found potential gap among graduates particularly in leadership skills. The graduates in this study had different views from the students discussed in section 7.2.5. Perhaps with their working experience, they realised that OBM skills can be better developed in the work place and what has been acquired at university was adequate.

### 7.3.6 Constraints Factors

#### (i) Results From the Questionnaire

The graduates were asked to indicate their agreement (using a five-point scale Likert-type from 1= Strongly disagree to 5 = Strongly agree) on the factors that might have constrained their development of generic skills in accounting education at university.

Table 7.7 Constraints factors as perceived by graduates

Constraints factors	N	M	SD
1. Generic skills are not considered important by students	104	2.683	1.469
2. Generic skills are not considered important by academics	104	2.731	1.515
3. Large class sizes impede the development of generic skills	100	3.120	1.320
4. Our accounting curriculum tends to focus more on content and less on generic skills	103	3.689	1.137
5. There is insufficient time for the development of generic skills	103	3.136	1.521
6. The development of students' generic skills is not a priority at my University	102	3.225	1.468
7. Educators lack expertise in helping students develop generic skills.	103	3.398	1.345
8. Graduates' employability is not a priority at my University.	103	3.369	1.468
9. Students lack the ability to improve their generic skills	103	3.320	1.351
10. Students' own motivation to develop these generic skills	103	3.680	1.230

1= "Strongly disagree" to 5= "Strongly agree."

As shown in Table 7.7 the graduate tended to disagree with the first two statements, indicating that they believed that generic skills were considered important by students and by academics.

Those factors that appeared to have an influence on the graduates' ability to acquire generic skills at university were:

- the accounting curriculum tends to focus more on content and less on generic skills (M = 3.689);
- students' own motivation to develop these generic skills (M = 3.680);
- educators lack expertise in helping students develop generic skills (M = 3.398);
- graduates' employability is not a priority at my University (M = 3.369);
- students lack the ability to improve their generic skills (M = 3.320);

- the development of students' generic skills is not a priority at my University (M = 3.225).
- there is insufficient time for the development of generic skills (M = 3.136);
- large class sizes impede the development of generic skills (M = 3.120).

(ii) *Open-ended Questions*

Table 7.8 Constraints revealed in the responses to the open-ended question

<b>Graduate code</b>	<b>Students related Constraining factors</b>
G3, G6	Students have low motivation to develop skills
G6, G37	Lack of students' abilities to develop skills
G22	Students do not care about developing skills
G24	Students have poor communication skills with educators

<b>Graduate code</b>	<b>Institutional related Constraining factors</b>
G2, G10, G12, G20, G28, G30, G32, G44, G46, G33, G48, G109, G58, G42, G65	Curriculum related: The difficulty of accounting curriculum, the lack of providing compulsory courses for students to help them develop their skills, lack of providing skills' training courses, accounting curriculum is not designed to develop skills, curriculum in the Arabic language only and no English language which is big constraint to get a job in Saudi Market
G42	University does not develop skills that is needed in Saudi market
G16	There are no suitable class size to develop skills i.e. class size too big

<b>Graduate code</b>	<b>Teacher-related Constraining factors</b>
G1	Some educators do not care about their students' success in developing important skills

An open-ended question allowed the graduates to list other constraining factors. The verbatim quotes provided by the graduates in response to the survey are shown in Table 7.8 and, similar to the final year students' feedback, they were grouped into three broader categories: student related, institutional-related and teacher-related. Some of identified constraints overlapped with those shown in Table 7.7.

(iii) *Interviews*

In the interviews, the constraining factor that was mentioned most frequently by graduates was time pressures, which prevented students from having or taking the chances to develop their generic skills. These graduates felt that the need to study for many courses and prepare for

many exams did not allow them the chance to develop, say, teamwork skills and interpersonal skills.

*“Lack of time may be the limiting factor during the university level, where the largest part of university students' time elapses in the study and examination.” (G6)*

*“Short time, lots of courses and lecturers' exercises, as well as preparing research. So we did not have the opportunity to develop skills from external sources.” (G8)*

*“In my opinion, it's the time, where education requirements need to focus entirely on being completed efficiently, and developing the skills needs time.” (G9)*

*“Time constraints, as we have consecutive lectures without having break time to get some rest. This prevents us to benefit from the skills development programs offered at the university.” (G11)*

Moreover, as mentioned by several of the interviewees, the accounting degree programs did provide training in computer courses, the use of software and the like, which helped the graduates to develop their OBM skills and acquire, or almost acquire, the level of competence that they felt they should have. The opportunity to develop OBM skills at university helped to explain why no constraints gap appeared for this generic skill category.

In the interviews, the graduates also discussed the lack of practical applications as being a barrier, which was the most common or largest barrier revealed by the questionnaire results. The graduates discussed the difficulty of connecting theoretical knowledge to practical situations as being an area where generic skills are not being developed sufficiently, meaning that they were not able to acquire the level of competence they felt they should have.

*“No activities for developing skills.” (G1)*

*“Providing knowledge more than practical” (G2)*

Graduates also pointed out the highly theoretical nature of their accounting courses, which contrasted strongly with their experiences during internships or when employed in the workplace.

*“Yes, there is a lack. The greatest focus was towards educational content only, but we do not deny that there were some subjects that were taught that help the development of general skills.” (G6)*

*Yes, I perceive that there is a deficiency, because the greatest emphasis is on the academic side. (G9)*

*“Yes, the focus has been mostly on accounting skills.” (G11)*

Some graduates mentioned how the presentation of material hindered the ability of accounting students to acquire the level of personal skills that they felt they should have, especially as: “most papers [do] not include tutorial or activities” (G2). Another graduate interviewee also mentioned that the university system does not allow accounting students to develop “self-confidence to express an opinion and presently, most accountants feel a lack of self-confidence” (G9).

Some graduates also acknowledged that one of the factors that can affect the level of competence that was acquired at university is the individual student him/herself:

*“Of course, the development of important skills as a target, but there some skills rely on the character of person to acquire these skills. Through my study, I see that some of the papers taught some general skills and had had a significant impact on us as students in field training ... Students have to develop general skills over time and get more benefit from the experience of others.” (G8)*

*“Depends on your understanding of the skills” (G8)*

One interviewee suggested that one reason why they were not able to acquire the level of intellectual skills at university was that the expectation of a correct answer to the problems presented to them during lectures and tutorials, which contrasted with the less clear-cut situation in the working world:

*“If we take an example of a problem in the lecture, the focus is that there is one true solution the must be reached, but in actual reality, that is different.” (G11)*

Another interviewee (G3) mentioned the fact that much of the accounting program in Saudi Arabia is taught in Arabic (whereas companies desire graduates with good English language skills and a good specialist accounting vocabulary in English) to be a barrier. This issue was also raised in the open-ended section of the questionnaire by several respondents. For example,

*“Teaching in Arabic languages [was a barrier].” (G3)*

One graduate commented on how large classes created a constraint to the development of generic skills, stating that “there [is] no suitable place to develop skills, i.e. class size too big.” (G16).

#### *(iv) Discussion*

In the questionnaire, the graduates agreed that eight of the possible constraints had been a barrier to developing generic skills in accounting. The majority of these are institutional

constraints and student-related constraints, although one teacher-related constraint was also identified.

The responses to the open-ended questions also revealed a range of student-related and institutional constraints. Themes that emerged from the responses to the open ended questions included a lack of courses that helped to develop generic skills and the problem of classes being taught in Arabic, whereas English is needed in the modern accounting world. Similarly, in the interviews, the main constraint discussed was the problem of not having enough time to develop generic skills, the theoretical content, as well as the issue of classes being taught in English. The findings of constraints are discussed under each constraint category below.

(a) *Institutional constraints*

*Curriculum*

The graduates agreed that the accounting curriculum tended to focus more on content and less on generic skills. This constraint was identified as being a common and significant barrier creating the constraints gap and constraints by the final year accounting students discussed above and had also been identified as a barrier in other studies (e.g., Watty, 2005). The open ended questions and the interviewees provided similar feedback. In addition, the open-ended questions and the interviews revealed that English language proficiency was a barrier as most of the accounting degree course was taught in Arabic.

*University priority*

The results of the survey and the open-ended questions suggested that graduates perceived that the development of students' generic skills and graduate employability were not a priority at university. The interviews did not provide any further insights into the issues of universities failing to prioritise graduate employability or the development of generic skills.

Both of these constraints perceived to be barriers are consistent with the results of Algabbaa (2015) and Iqbal and Zenchenkov (2014), who also found that graduate employability was not a priority for universities in Saudi Arabia. Some studies suggested that this is due to universities placing research rather than teaching as top priority (Barrett & Milbourne, 2012; Bui & Porter, 2010; Serow, 2000) but studies carried out in Pakistan and Saudi Arabia indicated that this is not the case (Alsharari & Almadani, 2016; Parvaiz, 2014). Another possible reason for universities not prioritising development of skills may be due to the university expecting students to acquire or develop generic skills outside the university through internships or the

like (Gracia, 2010). Oliver et al. (2011) suggested that universities often prioritise the need to attract and secure international students, rather than the development of skills. This could be analogous to the situation in Saudi Arabia where universities are concentrating on developing new programmes to increase student intake, in line with recent government policies and the goal of Saudisation; as a consequence, skills development is less of a priority in comparison.

#### *Class time*

The graduates responding to the survey agreed that there is insufficient time for the development of generic skills which is consistent with previous literature (e.g., Kavanagh & Drennan, 2007; Milner & Hill, 2008). The views of the recent graduates therefore appeared to be similar to that of the final year students who were also interviewed: they had to face a very full schedule of classes as well as studying for exams, and this meant that they did not have enough hours in the day to develop generic skills. Lack of time also affects and exacerbates the effect of student ability on the level of generic skill acquired, as the stress and exhaustion created by a hectic school schedule is known to affect the capacity to learn (Conrad, 2011). In addition, even though it is possible for accounting students to develop generic skills outside the university (Jackling & de Lange, 2009), it is likely that the graduates did not have the time for such activities during their university degree courses.

#### *Class size*

The graduates responding to the questionnaire tended to agree that large class sizes impeded their development of generic skills at university. Previous studies have suggested that accounting degree courses tend to be popular and that therefore, class sizes are very large, which creates a barrier to the development of generic skills (e.g., Bui & Porter, 2010; Hassall et al., 2005; Lindsay & Campbell, 1995; Manakyan & Tanner, 1994; Milner & Hill, 2008; Murdoch & Guy, 2002; Street et al., 1993). The results of the survey of graduates supported these findings. As indicated by AlMotairy (2016), accounting classes in Saudi Arabian universities tend to be very large, and this does indeed create a barrier to developing generic skills.

#### *(b) Student related constraints*

##### *Aptitude and ability*

The graduates responding to the questionnaire tended to agree that students lacked the ability to improve their generic skills. This constraint was also found in prior studies (e.g., Bui &



Porter, 2010; Parvaiz, 2014). Interestingly, one graduate stated that “the difficulty of the accounting curriculum” was a barrier to developing generic skills. Although this response is curriculum related, a difficult curriculum may also be beyond the ability of some students. A student who lacks ability, may also perceives the curriculum as being difficult. A lack of maturity may also have contributed to students’ lack of ability to develop generic skills, especially if the students come from a family background that is highly protective or discourages questioning, etc. (Ha et al., 2012).

#### *Students’ motivation*

The graduates agreed that students’ own motivation to develop these generic skills was a barrier. A number of reasons for the low motivations were explained by the graduates in the open ended question and interviews. The interviewees mentioned that some students did not seem to really care much about developing their generic skills because their main focus was passing exams and getting good grades. Abayadeera and Watty (2016) had similar findings. The low level of motivation may also be linked to graduates’ view about students finding the overly theoretical course content which was disconnected from the real world as boring. If students find a course as boring, there is less motivation to even think about the development of skills.

#### *(c) Teacher-related constraints*

##### *Educator’s ability and attitudes*

Unlike the final year students, the graduates tended to agree that the accounting faculty staff at their universities seemed to lack the expertise in helping students develop generic skills. This constraint was also pointed out by Abayadeera and Watty (2014), AlMotairy (2016) and Bui and Porter (2010).

This constraint in fact ties in with the lack of motivation and the overly theoretical course content. Educators who are more familiar with the theoretical content rather than with generic skills, are more likely to teach what they know, rather than subjects or skills they are less familiar with. A similar finding by Abayadeera and Watty (2011, 2014) indicated that educators, (especially older ones) in developing countries, who were less familiar with technologies and the use of computers tend not to teach these skills or provide opportunities for students to develop these skills to a great extent. Bui and Porter (2010) indicated that if an educator was perceived as being unenthusiastic or lacking expertise, this would hinder students’ development of generic skills.

As this study shows, communication skill in English was one of the skills highlighted by many students and graduates as they were aware of the importance of this skill in the workplace. However, most classes were taught in Arabic and many educators do not have a high level of competence in English. Therefore there is much less opportunity for them to develop English communication skills.

(v) *Summary*

The most significant barrier revealed in the questionnaire was that of the curriculum being overly focused on theoretical content rather than practical skills, which is consistent with the findings of the present study for students. This barrier was also mentioned by the graduates in the open-ended questions and the interviews, along with time pressures created by the need to study intensively to learn the theory needed to pass the exams and to attend a large number of classes. Further barriers revealed by the graduates were that they had little exposure to English communication skills at university. The graduates also complained about the lack of time created by the heavy course content.

The picture painted by the results regarding constraints factors is similar to that indicated by the final-year students, a situation where large classes combined with the time needed to memorise and understand the theoretical content of the curriculum do not permit the development of generic skills. However, the graduates also focused on the disconnection between the working world and the theoretical course content which was time consuming and boring. These factors combined perhaps led them to perceive that their universities did not prioritise graduate employability or help develop students' generic skills.

## 7.4 Educators

### 7.4.1 Introduction

This section initially presents the results of the educators' perceptions about the level of competence accounting graduates should acquire and the level of competence they have acquired on completion of academic study in the five skill categories. Second, the constraints gap was identified by comparing their views of what graduates should acquire and what they acquired. Third, the factors as viewed by the educators that might have constrained the development of generic skills in accounting education at university were identified and discussed.

#### 7.4.2 The Level of Competence

The educators were asked to indicate their perceptions of the level of competence that graduates should acquire on completion of academic study and their perceptions of the level of competence graduates have actually acquired. A five-point Likert-type scale was used, where 1 indicated “not competent” and 5 indicated “very competent”.

The number of responses was 33 educators, but 4 responses to these questions were discarded due to incompleteness. Consequently, paired sample t-test was carried out on 29 educators who completed both questions on level of competence that should be acquired and expected to acquire to examine the significant differences in constraints gap which is discussed in section 7.4.3.

As shown in Table 7.9 the highest level of competency educators thought that graduates should acquire was for ethical skills ( $M = 4.388$ ), followed by OBM skills ( $M = 4.123$ ), personal skills ( $M = 4.106$ ), interpersonal and communication skills ( $M = 4.103$ ), and intellectual skills ( $M = 3.893$ ). These results clearly indicate that most of the educators felt that universities should help students to be competent in these skills.

Table 7.9 also shows that the means of the level of competence educators perceived graduates to have acquired for all the skills were rather low. The skill category that educators felt that graduates were most competent in was ethical skills, which had a mean score of 3.095. This was followed by OBM skills ( $M = 2.839$ ), interpersonal and communication skills ( $M = 2.739$ ), personal skills ( $M = 2.716$ ), and intellectual skills ( $M = 2.648$ ). Overall, educators perceived that the level of competence that graduates have acquired is very much lower than the level of competence that they should have acquired at university, suggesting that there were constraints gaps in all the five skill categories.

Table 7.9: Level of competence accounting graduates should acquire and the level they have acquired: educators

Generic skills	Level of competence (should acquire)			Level of competence (have acquired)		
	N	M	SD	N	M	SD
Intellectual	29	3.893	.686	29	2.648	.917
Personal	29	4.106	.566	29	2.716	.874
Interpersonal/communication	29	4.103	.597	29	2.739	.915
OBM	29	4.123	.705	29	2.839	.973
Ethics	29	4.388	.706	29	3.095	1.111

1= “not competent” to 5= “very competent.”

### 7.4.3 Constraints Gap

To examine whether there were significant differences between the educators' views of the "should acquire at university" and "have acquired on completion of academic study" levels of competence, paired sample t-tests were carried out. Table 7.10 shows the results. All generic skill categories showed significant differences ( $p < 0.001$ ) suggesting that there were constraints gap in all generic skills categories.

Table 7.10: Paired sample t- tests for should acquire and expect to acquire for educators

Generic skills	Should acquire	Have acquired	Difference between	
	M	M	Difference	P-value
Intellectual	3.893	2.648	1.245	<b>0.000***</b>
Personal	4.106	2.716	1.390	<b>0.000***</b>
Interpersonal/communication	4.103	2.739	1.364	<b>0.000***</b>
OBM	4.123	2.839	1.284	<b>0.000***</b>
Ethics	4.388	3.095	1.293	<b>0.000***</b>

\* $p < 0.05$  \*\* $p < 0.01$  \*\*\* $p < 0.001$

As shown in Table 7.10, the widest constraints gap was found in personal skills (difference = 1.390), followed by interpersonal and communication skills (difference = 1.364), ethical skills (difference = 1.293), OBM skills (difference = 1.284), and intellectual skills (difference = 1.245)<sup>11</sup>.

### 7.4.4 Interviews

Some interesting insights into the constraints gap were provided by the eight educators who were interviewed. Several educators mentioned that they expected accounting students to have acquired a reasonable level of intellectual skills during university study.

*"Intellectual skills... I teach all these in the course or most of them. I know they may get a problem and think it so out so they are not too bad with them." (Ed8)*

However, they viewed that many accounting students did not manage to acquire a high level of competence in intellectual skills.

Three educators (Ed2, Ed8 and Ed3) highlighted the low level of personal skills acquired by the accounting students. Personal skills in their view were important for career success and students need to be "able to keep learning" (Ed2) and "increasing knowledge with reading

<sup>11</sup> A detailed breakdown of the significant differences for all 49 skills is provided in Appendix 14.

recent articles” (Ed2). Educators indicated that personal skills are hard for them to evaluate or assess, and some personal skills such as lifelong learning, might take place outside the university context. As one of the educators commented, personal skills developed over time with maturity and workplace experience.

*“Whenever students get work experience, their character will change with maturity and their social requirements.” (Ed7)*

The area the educators commented on most frequently was that of interpersonal and communication skills. This skill category appeared to be an area of concern and it was the second-largest constraint gap. Five of the educators specifically mentioned that they expected accounting students to graduate with a reasonably high level of competence in interpersonal and communication skills, and two mentioned the need for specific communication-related courses or tasks be taught as part of the accounting curriculum.

*“There is somewhat, for example, studying one year of English language and using accounting programs on the computer. Important skills should be developed in each paper, such as being able to solve problems and teamwork skills.” (Ed4)*

The interviewees also mentioned some cultural or social factors that might influence the low level of competence in interpersonal and communication skills.

The educators also felt that graduates should have acquired a reasonable level of OBM skills. Some educators (from one particular university) mentioned that computer skills (an aspect of OBM skills), were specifically taught but others (from another university) mentioned that they were not. No mention was made by the educators about their own competency in such skills. Instead, they viewed that even though they were teaching computer skills students were not acquiring the level of OBM skills they should have upon graduation.

Some educators also provided their views about students’ level of competence in ethical skills. One educator specifically mentioned that their university provided training in this area. Another mentioned the lack of training in ethical skills as being a problem not only in Saudi Arabia but also worldwide.

*“Ethics skills definitely have holes. [Graduates] have no ethic[al skills]. For ethics, it’s a wider issue. I’ve just done some research in the United States and we found that it’s possible that 65% of the MBA graduates graduate with a degree without having one single course in ethics. There are no courses in ethics in the university.” (Ed8)*

As viewed by one educator, courses relating to auditing were more likely to provide some training in ethical skills and that this was one of the university's goals:

*“Yes we have the objective to provide students with skills in the content of each paper, as each paper provide more activities for achieving skills; for example, auditing papers provide more ethical skills.” (Ed5)*

#### 7.4.5 Discussion of Constraints Gap

The present study found a statistically significant constraints gap between the levels of skill that educators felt graduates should acquire at university compared with the level they did acquire for all generic skill categories. The findings of the gap are consistent with most prior studies (e.g., Abayadeera & Watty, 2011, 2014; Jackling et al., 2013).

For instance, in the area of interpersonal and communication skills, this study revealed that the educators perceived a large gap which is consistent with some prior findings (Abayadeera & Watty, 2014; Jackling et al., 2013). Similarly, in the Egyptian context, Anis (2017) found that educators perceived large and statistically significant gap between the level of competence that should be acquired and the level of competence that was achieved in the areas of intellectual skills, personal skills such as lifelong learning, OBM skills and interpersonal and communication skills.

#### 7.4.6 Constraints Factors

##### *(i) Results From the Questionnaire*

Table 7.11 presents the results of educators' agreement (using a five-point scale Likert-type from 1= Strongly disagree to 5 = Strongly agree) on the factors that might have constrained the students' development of generic skills in accounting education at university.

The educators tended to disagree with six of the statements shown in Table 7.11 and they were:

- Generic skills are not considered important by academics (M = 1.839)
- Generic skills are not considered important by students (M = 2.097)
- The development of students' generic skills is not a priority at my university (M = 2.387)
- Educators lack expertise in helping students develop generic skills. (M=2.484)

- Graduates' employability is not a priority at my university (M= 2.400) and
- Educators' workloads impede the desire to develop students' generic skills (M=2.968)

Table 7.11 Constraints factors as perceived by educators

Constraints factors	N	M	SD
1. Generic skills are not considered important by students	31	2.097	1.350
2. Generic skills are not considered important by academics	31	1.839	1.185
3. Large class sizes impede the development of generic skills	30	3.167	1.341
4. Our accounting curriculum tends to focus more on content and less on generic skills	31	3.355	1.081
5. There is insufficient time for the development of generic skills	31	3.129	1.175
6. The development of students' generic skills is not a priority at my university	31	2.387	1.202
7. Educators lack expertise in helping students develop generic skills.	31	2.484	1.287
8. Graduates' employability is not a priority at my university.	30	2.400	1.248
9. Educators' workloads impede the desire to develop students' generic skills.	31	2.968	1.402
10. Students lack the ability to improve their generic skills	31	3.161	1.293
11. Students' own motivation to develop these generic skills	31	3.097	1.106

1= "Strongly disagree" to 5= "Strongly agree."

However, they perceived five constraining factors:

- the accounting curriculum tends to focus more on content and less on generic skills (M = 3.355);
- large class sizes impede the development of generic skills (M = 3.167);
- students lack the ability to improve their generic skills (M = 3.161);
- there is insufficient time for the development of generic skills (M = 3.129);
- students' own motivation to develop these generic skills (M = 3.097).

(ii) *Open-ended Questions*

An open-ended question allowed the educators to list other constraining factors. The verbatim quotes provided by the educators in response to the survey are shown in Table 7.12 and they were grouped into three broad categories: student related, and institutional related. Some of the identified constraints overlapped with those mentioned in the questionnaire.

Table 7.12 Constraints revealed in the responses to the open-ended question

<b>Educator code</b>	<b>Students related constraining factors</b>
E9	Students are not interested in developing their skills
<b>Educator code</b>	<b>Institutional related constraining factors</b>
E3, E26	Accounting curriculum is not designed to develop skills
E33	More focus in theoretical and less practical that hinders developing students' skills as well as focusing only on the content and not skills
E12	Some classes size are not suitable for developing skills
E1	Lack of incentives given to educators to develop their students' skills

(iii) *Interviews*

All except one of the educators interviewed discussed how students were failing to acquire an adequate level of generic skill during their time at university. Often, the educators mentioned factors that were student-related, and a result of pre-university study and culture.

One of the student-related constraints mentioned by the educators was the ability of students to learn and understand all the different skills and knowledge needed for success in the workplace:

*“We have the assumption that when you leave the university, they have some idea of technical skills and all skills. The main problem that we have found is with students understanding everything.” (Ed8)*

*“Yes there is some deficiency. We're doing our best to teach these skills but some students have difficulty achieving important skills.” (Ed6)*

However, the educators also revealed that many accounting students were deficient in this area and did not manage to acquire a high level of competence in intellectual skills:

*“Saudi students depend on using calculators ever since elementary school, so that students are really weak in math skills, and accountants should be able to calculate simple calculations without the use of a calculator, but unfortunately the Saudi student lacks the basics in these skills.” (Ed7)*

Another educator explained that the students' difficulty with understanding and inability to develop generic skills arises from educational experiences before university, suggesting that at high school level, accounting students do not have the chance to develop generic skills and are thus were “behind” in many skills when they begin their accounting degree courses:



*“Yes there are deficiencies and need to solve them. Students depend on receiving knowledge without activating their skills. Students still depend on their studies in the school system. If students start developing skills at school, they will be able to acquire the important skills at university.” (Ed4)*

Another educator identified an institutional constraint by pointing out that the university system did not support accounting students in developing generic skills:

*“Unfortunately, the university generally does not make an effort towards the acquisition by students of anything, including developing skills.” (Ed7)*

However, one educator felt that students’ skill levels were adequate but mentioned that students would be able to gain more generic skills in the workplace.

*“No I don't see any deficiency, as we do some training for all students to see working life [...] There is probably some deficiency with some individual students. They may need to develop their skills. If students cannot acquire the main important skills during their studies, they definitely will acquire them in their work in future after graduation.” (Ed3).*

*“... if students have a curiosity of learning, they will acquire more of skills to meet the job and can develop his job.” (Ed2)*

Some interviewees also mentioned student-related factors that prevented students from achieving the level of communication skills they should have acquired, such as a dislike of reading or lacking the confidence to ask questions in class (the latter could be interpreted as a cultural or social factor).

*“Most courses require students to do some presentations or some essay writing. So they are learning some communication skills but they are not good at it. They don't like to write and read...” (Ed8)*

*“Students need to learn to listen and if they don't understand, they should ask questions.” (Ed8)*

The factor related to students’ motivation and attitudes towards acquiring generic skills was mentioned by some of the educators as being a key constraint.

*“Yes students have no willingness to get these skills, as they care more about their GPA.” (Ed2)*

*“Students’ motivation is low and [they have] less consideration.” (Ed 5)*

*“Constraining factors arise from the student himself because he basically has no willingness to get more information than taking a normal paper.” (Ed7)*

Time constraints were also mentioned by the interviewees on several occasions.

*“Time [is a constraint], as we have limited time to finalize papers.” (Ed 2)*

*“More limited time keeps the focus in the curriculum. Education does not allow us to provide more activities or others that can help students acquire important skills.” (Ed 4)*

Two other interviewees mentioned constraints factors that are likely to be specific to the Saudi Arabian context, as they relate to the societal/religious/cultural limitations placed on female students being a barrier.

*“The big constraints that students face is society, customs and cultural traditions because actually most families do not allow their female students to go outside university to do training.” (Ed3)*

*“Workshops are very difficult for female students to go to outside of university and do training.” (Ed 8)*

One of the educators (Ed 6), however, described how his university had the goal of providing opportunities for students to develop generic skills.

*“The university administration overall tries to facilitate the process of important skills. Very positively, they introduced lots of improvement of the infrastructure of facilities, classroom pauses, access to the Internet, access to the library, online databases etc. [...] We have this development from deans up to date in education that train us as faculty members to introduce our jobs so that we keep improving and updating what students need in the way of skills.” (Ed6)*

*“I think that computing skills need to be more developed in students because we do not really emphasise computing in our curriculum. We don't have a course in programming.” (Ed6)*

*“Yes I think as we provide training for all students and also provide some computer work.” (Ed3)*

*“There is somewhat; for example, studying one year of English language and using accounting programs on the computer.” (Ed4)*

These varying responses are illuminating and appeared to reveal that some universities may not be providing the opportunity for accounting students to develop or learn OBM skills such as computer skills, which explains the gap. However, at other universities, computer courses and the like are being provided so that students do have the opportunity to develop OBM and similar skills. The gap may therefore either suggest that the students are failing to acquire the level of competence that they should acquire because the students are not making the most of these opportunities, or that the opportunities are not being provided, depending on the universities.

However, other educators discussed how the system at their university made it difficult for students to have the chance to develop generic skills and that students would need practical work experience (e.g., field work or internships) to be able to acquire a reasonable level of competence in the generic skills.

*“Lots of the students need a little bit more exposure to outside world. Even at junior level or assessment level, they should get some exposure like a summer job to get a better idea.” (Ed 1)*

*“Education does not allow us to provide more activities or others that can help students acquire important skills.” (Ed 4)*

*“There are no meetings outside the time of the lecture. There are no meetings or clubs with students.” (Ed7)*

Overall, insightful feedback was received from the educators.

#### *(iv) Discussion*

The educators in the questionnaire, the open ended questions and the interviews identified a range of constraints, most of which were either institutional constraints or student-related constraints. Unlike the students' and graduates' sample, teacher-related constraints were seldom mentioned by the educators in the open ended questions or the interviews. The constraints as perceived by educators are discussed in more detail under the three broad categories below.

##### *(a) Institutional constraints*

###### *Curriculum*

The educators like the final year students and the graduates agreed that the accounting curriculum tends to focus more on content and less on generic skills. This ties in well with the findings of several studies in which accounting educators blamed the academic world in general and the university system for the overemphasis on theory and less on skills. Studies have shown that educators perceived that more practically focused (rather than theoretical) activities and course content would help to develop accounting students' generic skills (e.g., Kavanagh & Drennan, 2007). Educators may also be less motivated to help students develop generic skills if the university rewards research rather than teaching (Barrett & Milbourne, 2012; Bui & Porter, 2010; Serow, 2000), although this factor was not mentioned as a barrier in the present study. Other insights from educators suggested that the gap arises because the university did not foster the development of students' generic skills, or support the educators in developing

their teaching skills for helping students acquire the important generic skills. Similar views had also been highlighted in other studies (lack of support for educators – Bui & Porter, 2010 and Hassall et al., 2005; lack of support for students - Gracia, 2010; Ha et al., 2012 and Watty, 2005). Practical work experience such as summer work or internship was considered as good exposure for students. These findings also tie in with the several prior studies (e.g., Abayadeera & Watty, 2014; Gracia, 2010; Ha et al., 2012).

#### *Class size*

Similar to the final year students and graduates, the educators also believed that the large class size created a barrier to developing students' generic skills. This finding is consistent with prior studies (e.g., Alhudaithy, 2014; AlMotairy, 2016; Bui & Porter, 2010). Class size has an impact on class time.

#### *Class time*

Educators believed that there is insufficient time for the development of generic skills. This constraint was also pointed out by other researchers (e.g., Bui & Porter, 2010; Kavanagh & Drennan, 2007). As indicated earlier, time is crucial particular in Saudi as there are more theoretical content to cover during the university degree course because of the need to learn the terminology and practices of two different accounting systems (Islamic and conventional) (Hussain et al., 2015; Kammer et al., 2015; Karim, 2001). Class time in a way is also affected by class size. Firstly, having a lot of students is likely to mean that professors and lecturers will not have the time to help students develop generic skills. Large classes also meant that the lecturers will have to spend more time marking assignments, leaving no time for helping students develop generic skills. To manage time, lecturers might also prefer to give assignments that are straightforward and simple to mark, rather than challenging student's thinking skills. In addition, some activities that relate to communication skills, such as making presentations and speaking to a group, are impractical in a class with a lot of students.

#### *(b) Student related constraints*

##### *Motivational attitude*

The educators agreed that students' own motivation to develop these generic skills acted as barriers. Similar results were found by other researchers such as Bui and Porter (2010), and Marriott and Marriott (2003). A teacher related constraint, i.e. the attitude and enthusiasm of the lecturer can also affect the motivation levels of students. Students who find classes boring tend to lack motivation (Bui & Porter, 2010). Another reason for lack of motivation is that

students tend to focus more on getting a high grade point average, or that students were not keen in wanting to learn more other than passing exams.

#### *Aptitude and ability and pre-university education*

The constraints of pre-university education and innate student ability are discussed jointly, as they are closely related. Students' lacked of ability to improve their skills and their pre-university education appeared to be significant barriers. These results align with the findings of Parvaiz (2014) and Stoner and Milner (2010). The finding regarding pre-university education creating a barrier suggested that the constraints preventing or hindering accounting students from developing generic skills might have their origins in the wider education system as a whole.

#### *(c) Teacher related constraints*

Generally, the educators did not agree that any of the teacher-related constraints such as workload or lack of expertise, were barriers to helping students develop generic skills. In a recent study in Saudi Arabia, AlMotairy (2016) found that although teaching ability was a constraint to the development of generic skills the educators did not perceive their ability as a barrier. It is possible that educators might feel that it is more of class size and time rather than their ability or workload that impedes the teaching of skills rather than their own competence. The student group discussed in section 7.2.6 also did not see their educators as lacking expertise. However, the graduates viewed differently.

#### *(d) Other constraints*

A constraint that is likely to be unique to the Saudi Arabian culture (it was also mentioned as a constraint by some of the graduates in the survey) related to the cultural norms that prevented women in Saudi Arabia from driving<sup>12</sup> or interacting with males. This regulation restricted women to attend extracurricular activities, workshops and training sessions, which would help students to acquire generic skills outside of lectures (Jackling & de Lange, 2009). This could be perceived as a student-related constraint, as the barrier is created by a characteristic of the student (i.e. her gender) although it is not a factor that the student can affect or control and is thus not truly equivalent to the other student-related factors. It could be perceived as an institutional constraint, as it may be possible for a university to provide extra training sessions

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<sup>12</sup> Up until the end of September 2017, women were not legally able to drive in Saudi Arabia. Most of this research was carried out before the ban on women driving was lifted and the interview responses reflect this situation.

or workshops run by female educators for female students, or to use social media and telecommunications (e.g., live streaming of video tutorials), but they are not doing so. It could also be seen as a teacher-related constraint, as male teachers are not permitted to interact with their female students, although a male teacher is not able to adapt or change his gender like he can change his teaching style or his curriculum.

It is likely that this cultural constraint falls into a category of its own and is seldom identified in prior literature, as it is unique to Saudi Arabia and similarly conservative Muslim countries.

(v) *Summary*

The responses of the educators regarding the constraints preventing Saudi accounting students from developing generic skills tend to agree to a great extent with the results for final year students and graduates, with the overly theoretical curriculum content being seen as the most significant barrier.

The constraints gap suggested by the educators in the interviews tended to be student-related and institutional constraints. Prior studies (e.g., Abayadeera & Watty, 2014; Hancock et al., 2009) also found that educators tend to agree that institutional constraints are a barrier. However, the educators interviewed suggested that even if generic skills are taught (e.g., English language classes and computing classes), students may still fail to acquire the level of competence that they should upon graduation, possibly through student-related factors such as ability and motivation, similar to the findings of Karim et al. (2010). Students' pre-university education was also seen as a barrier, and this was discussed extensively by one of the interviewees. This implies that some of the generic skills may need to be introduced and developed at secondary and primary school so that accounting students enter university with at least some level of competence in generic skills.

Interestingly, none of the educators mentioned a university culture of rewarding research as a constraint. This factor has been found to be a constraint within the Western context of accounting education (e.g., Bui & Porter, 2010; Dominelli & Hoogvelt, 1996; Green et al., 2009; Howieson, 2003) but not in non-Western countries like Pakistan and Saudi Arabia (Alsharari & Almadani, 2016; Parvaiz, 2014).

## 7.5 Summary

This chapter addressed Research Question 2, i.e. *Whether there are any constraints gap between the level of competence graduates should acquire and the level of competence that graduates have acquired or possessed by the end of their degree as perceived by educators, students and graduates and what are the contributing factors?*”

A summary of the findings on constraints gap is provided in Table 7.13.

Table 7.13 Within-group constraints gaps for the five generic skill categories for three different stakeholder groups

	<b>Students</b>	<b>Graduates</b>	<b>Educators</b>
Intellectual	Constraints gap	Constraints gap	Constraints gap
Personal	Constraints gap	Constraints gap	Constraints gap
Interpersonal/communication	Constraints gap	Constraints gap	Constraints gap
OBM	Constraints gap	No Constraints gap	Constraints gap
Ethics	Constraints gap	Constraints gap	Constraints gap

The results show that all three stakeholder groups perceived significant differences between the level of competence that should be acquired and the level that has been acquired for all generic skill categories except for graduates on OBM skills. The generic skill area in which all three stakeholder groups rated most highly regarding the level of competence actually acquired and the level of competence that should be acquired was the area of ethical skills. This finding ties in with the findings of Chapter 6, in which all stakeholder groups rated ethical skills as being the most important generic skill category.

By synthesising the findings of the quantitative and the qualitative data from all three stakeholder groups, a picture of the constraining factors that are causing the gap can be deduced. Table 7.14 provides a summary of the findings on constraints factors.

Table 7.14 List of constraining factors that have limited the development of generic skills according to students, graduates and educators.

Constraints	Students	Graduates	Educators
1. The accounting curriculum tends to focus more on content and less on generic skills	✓	✓	✓
2. Students' own motivation to develop these generic skills	✓	✓	✓
3. There is insufficient time for the development of generic skills	✓	✓	✓
4. Large class sizes impede the development of generic skills	✓	✓	✓
5. Students lack the ability to improve their generic skills	✓	✓	✓
6. Graduates' employability is not a priority at my university	✓	✓	x
7. The development of students' generic skills is not a priority at my University	x	✓	x
8. Educators lack expertise in helping students develop generic skills	x	✓	x

All three groups agreed the institutional related constraints that hindered skills development were: the accounting curriculum tends to focus more on content and less on generic skills with; large class sizes impede the development of generic skills; and there is insufficient time for the development of generic skills. They also agreed the student related constraints were: students' own motivation to develop these generic skills and students lack the ability to improve their generic skills. These findings suggest that in the Saudi accounting programme, the classes are large, there are many courses to take, and a lot of emphasis is placed on theory with little connection to the real world of accounting. As a result, students may find the course boring or irrelevant, which, in turn, may lead to low motivation to learn skills. Furthermore, if students who enrolled in the accounting degree programme were poorly prepared for advanced studies by their prior education at secondary school, they might find it even difficult to develop generic skills.

Two further constraining factors seemed to be specific to the Saudi Arabian context. First, the courses were mostly taught in Arabic, although English is the language of the workplace.



Second, the cultural norms that prevented women from driving (which was the case at the time when the data were collected) or from going out in public without a male relative, as well as the principle of gender segregation, meant that female students are at a disadvantage as they could not participate in any extracurricular activities that might help to develop various generic skills.

These findings suggest the need for educational and curriculum changes to help close these perceived gap. The next chapter looks at the levels of competence that recent accounting graduates should acquire and have acquired when they first enter the workplace as perceived by employers. This is followed by comparing the perceptions of employers versus those of educators, followed by other between-group comparisons in an attempt to answer Research Questions 3, 4, 5 and 6.

## Chapter Eight: Results of Expectation-performance Gap, Expectation Gap and Performance Gap

### 8.1 Introduction

This chapter comprises of four parts. The first part presents the employers' perceptions about the level of competence accounting graduates should acquire and the level of competence the graduates they have hired (entry level) possessed in the five skill categories. The differences in these perceptions by the employers were then examined to see whether an expectation-performance gap existed (Research Questions 3). The second part reports the results of the expectation gap between the views of employers and educators that relate to the level of competency that graduates should have acquired (Research Questions 4). The third part reports the results on the performance gap between the views of employers and educators that relate to the level of competency that graduates have acquired (Research Questions 4). The fourth part reports the results on the expectation gap (the level of competency that graduates should have acquired) (Research Questions 5) and performance gap (i.e. the level of competency that graduates have acquired) (Research Questions 6) between the views of final year students and educators, final year students and graduates, final year students and employers, graduates and educators, and graduates and employers.

### 8.2 Employers

This section initially presents the results of the employers' perceptions about the level of competence accounting graduates should acquire and the level of competence the graduates they have hired (entry level) possess in the five skill categories. Then the expectation-performance gap was identified by comparing their views of what graduates should acquire and the graduates they have hired (entry level) possessed.

The perceptions of employers are important as they usually expect the graduates they hire to possess certain workplace skills that will add value to their businesses. In the Saudi context, ensuring that the graduates have the skills employers require is an important part of Saudisation, as employers have a preference of recruiting people from overseas whom they

perceived as having more workplace skills than the Saudi graduates. Their perceptions and beliefs are thus important to take into account.

### 8.2.1 The Level of Competence

Table 8.1 presents the results of the level of competence that employers viewed that graduates should acquire on completion of academic study and the level of competence the accounting graduates they have hired possessed. The highest level of competency that employers thought that graduates should acquire was for ethical skills ( $M = 3.886$ ), followed by intellectual skills ( $M = 3.631$ ), Organisational and business management (OBM) skills ( $M = 3.575$ ), interpersonal and communication skills ( $M = 3.568$ ), and personal skills ( $M = 3.531$ ). These results clearly indicated that most of the employers felt that graduates should be competent in all of these skills and that universities should help students develop these skills.

Table 8.1: Employers' perceptions of the level of competence

Generic skills	Level of competence (should have acquired)			Level of competence (possess)		
	N	M	SD	N	M	SD
Intellectual	22	3.631	0.844	22	2.661	0.879
Personal	22	3.531	0.857	22	2.660	0.960
Interpersonal/communication	22	3.568	0.702	22	2.766	0.828
OBM	22	3.575	0.809	22	2.858	1.034
Ethics	22	3.886	0.844	22	3.284	1.155

1 = "not competent" to 5 = "very competent."

In comparison, the skill category that employers felt that graduates they hired were most competent in was ethical skills, which had a mean score of 3.284. This was followed by OBM skills ( $M = 2.858$ ), interpersonal and communication ( $M = 2.766$ ), intellectual skills ( $M = 2.661$ ) and personal skills ( $M = 2.660$ ). Overall, employers perceived that the level of competence of the accounting graduates they have hired is lower than the level of competence that they should have acquired at university, suggesting that there were expectation-performance gap in the five skill categories.

### 8.2.2 Expectation-performance Gap: Employers

#### (i) Results from the Questionnaire

To examine whether there is a significant difference between the employers' views of the level of competence graduates should acquire at university and the level of competence possessed by the graduates they have hired, paired sample t-tests were carried out. Table 8.2 shows the

results. All the five generic skill categories showed significant differences indicating that employers perceived expectation-performance gap in all generic skill categories.

Table 8.2: Paired sample t- tests for should acquire and expect to acquire for employers

Generic skills	Should acquire	Possess	<i>Difference between</i>	
	M	M	Difference	P-value
Intellectual	3.631	2.661	0.970	<b>0.000***</b>
Personal	3.531	2.660	0.871	<b>0.001***</b>
Interpersonal/communication	3.568	2.766	0.802	<b>0.001***</b>
OBM	3.575	2.858	0.717	<b>0.008**</b>
Ethics	3.886	3.284	0.602	<b>0.024*</b>

\* $p < 0.05$  \*\* $p < 0.01$  \*\*\* $p < 0.001$

As shown in Table 8.2, the widest expectation-performance gap was found in intellectual skills (difference = 0.970), followed by personal skills (difference = 0.871), interpersonal and communication skills (difference = 0.802), OBM skills (difference = 0.717) and ethics skills (difference = 0.602).<sup>13</sup>

(ii) *Interviews*

The interviews held with five employers provided further insights into the expectation-performance gap. The generic skills mentioned by the employers as being important for graduates who want to succeed in the workplace included OBM skills (specifically computing skills) and interpersonal and communication skills (specifically the ability to work in teams). The need for good teamwork skills was stressed by one employer, who explained that in the workplace, accounting work is usually carried out by a team rather than by an individual working alone.

*“Yes, computing skills and able to work in teams are the best skills, as biggest companies have to have a team in accounting.” (E3)*

Some employers also expressed some concerns over the gap in intellectual skills as they felt that intellectual skills were not being developed adequately as part of the accounting degree program. The employers further indicated that they expected accounting students should have the “ability to solve problems” (E5) and be competent in “extracting information” (E5). One employer indicated:

<sup>13</sup> A detailed breakdown of the significant differences for all the 49 skills is also provided in Appendix I5.

*“Recent accounting graduates don’t have skills such as English language skills, communication skills and extracting information because it is not in education so no one takes care of it.” (E5)*

Some employers shed some light on the personal skills gap. Employers expected students to have a reasonable level of personal skills, such as “negotiation skills” (E1), being “able to choose best time to provide problems and exchange ideas with other workers” (E3) and “responsibility” (E1).

The area that was most frequently commented on related to interpersonal and communication skills and their expectations that accounting students should graduate with a good level of a range of these skills, especially English language skills:

*“Presentation skills, able to prepare reports, teamwork skills” (E1)*

*“English Language skills” (E2)*

*“Be familiar with it, Teamwork skills” (E3)*

*“English language skills, communication skills and teamwork skills.” Yes, there is a weakness in areas such as English language skills. The main problems that most companies have faced are weak communication and most education is taught in the Arabic language.” (E4)*

*“English language skills, delivering information, able to discuss and teamwork skills.” (E5)*

Employers often spoke of the lack of English language skills and teamwork skills as being one of the most prominent deficiencies in accounting students entering the workforce. They tended to indicate that the universities were not providing adequate training in these areas, although one employer believed that the reason for students having deficient interpersonal and communication skills was due to under development of these skills and rated the development was “30% from education 30% from environment 40% from the person” (E1). One particular factor that employers mentioned as being a reason why students were not developing an adequate level of generic skills during their accounting degree program was the tendency for the course content to focus on the theoretical side of accounting knowledge but little emphasis was given on how to apply this knowledge in practice.

*“...there was more focus on knowledge rather than practical and providing skills. The practical is weak and shows a gap in education. Moreover, students have not got practice working in a team or discussing to solve problems. Education doesn't develop skills in the student and give more awareness of skills.” (E3)*

Nevertheless, some employers viewed that accounting students managed to acquire a reasonable level of competence in some interpersonal and communication skills because the university had provided training in this area.

*“[Students are] able to prepare reports because they have some courses related to technical writing course in University education.” (E1)*

Regarding OBM skills, the employers viewed that accounting students were graduating with a moderate level of OBM skills, particularly “computing skills especially package Microsoft Office and Internet” (E4). The ability to use Microsoft Office software was also mentioned as a skill that employers expected. Some employers blamed the university accounting programs for not providing adequate training in OBM skills.

*“There are some graduates joined courses to acquire skills using their own money, specially computing skills, but not through university education.” (E5)*

In comparison to other skills, employers spoke very little about ethical skills, beyond mentioning the need for accounting students to acquire ethical skills for success in the workplace.

In discussing generic skills in general, the employers often mentioned how accounting students tended to be lacking in many generic skills and that the employers were not completely satisfied with the competence of accounting students when they graduate. In fact, all the employers interviewed agreed that there was a deficiency in the level of overall generic skill acquired in the undergraduate accounting degree. In particular, several commented on how accounting graduates often had good grades but still lacked competence in generic skills in general:

*“Some graduates have high qualifications but don't have enough skills.” (E2)*

*“The recent graduates who have a good GPA are only a little familiar with accounting work.” (E3)*

*“They acquire [our expectations] somewhat. We are satisfied with new graduates but still need more improvement in generic skills. (E2)*

*“No, there is a gap. We are not satisfied with recent accounting graduates as they are weak in important skills.” (E3)*

*“No, they haven't met our expectations but there are some private college that really care about providing skills to their students. We are fully satisfied with their qualifications but not with achieving skills, as I think that generic skills can be more important than some qualification.” (E5)*

(iii) *Discussion*

This study found a statistically significant gap between the levels of skill that employers felt graduates should acquire at university compared to the level acquired by the graduates they have hired for all generic skill categories. This expectation performance gap is consistent with the majority of prior studies (Abayadeera & Watty, 2014; Bridgstock, 2009; Bui & Porter, 2010; Howcroft, 2017; Jackling & de Lange, 2009; Kavanagh & Drennan, 2008; and others) including studies carried out in Saudi Arabia by Yavas (1997) and Egypt (Anis, 2017).

When the generic skills were analysed under different categories, the findings were generally consistent with other studies. In particular, many other studies in both western and non-western nations (e.g., Abayadeera & Watty, 2014; Albrecht & Sack, 2000; Altrawneh, 2015; Birrell, 2006; Hakim & Bizri, 2015; Hakim, 2016) have also commented on the expectation-performance gap perceived by employers in the area of interpersonal and communication skills although some studies (e.g., Sithole, 2015) indicated that the gap in this skill is narrowing. The earlier study by Yavas (1997) on employers in Saudi Arabia found gaps for personal skills, interpersonal and communication skills.

An expectation-performance gap in the area of intellectual skills was also found by Abayadeera and Watty (2014) and Theuri and Gunn (1998). The expectation-performance gap found in OBM skills is consistent with numerous prior studies (e.g., Abayadeera & Watty, 2014). The gap in this skill is not the biggest in some studies as employers believed that some universities are helping students to develop OBM skills and that such skills can also be acquired outside the university or on the job (Jackling & de Lange, 2009; Sithole, 2015). The findings of the gap in personal skills is consistent with the study carried out by Parvaiz (2014) and the Saudi study by Zureigat (2015) but inconsistent with the findings of Abayadeera and Watty (2014).

Very few prior studies have focused on ethical skills. The findings of gap in ethical skills are consistent with the study by Abayadeera and Watty (2014). The area of ethical skills is of particular concern to employers in Saudi Arabia as ethical accounting practices are important in the Islamic financial market in Saudi Arabia (AAOIFI, 1999; Bhuian, Alhassan, & Kim, 2002; Saleem, 1993).

The findings that employers in Saudi Arabia believed that accounting graduates do not have the desired level of competence in all the five generic skills categories is of concern as they might continue to have a preference to hire foreign graduates rather than local Saudi graduates

for positions as accountants. Employers' dissatisfaction with local graduates' skills would hinder the process of "Saudisation", slows economic diversification and affects the human capital of Saudi Arabia (Ghaban et al., 2002).

### 8.3 Expectation Gap: Employers versus Educators

To examine whether part of the expectation-performance gap found in Section 8.2.2 is due to the differences in expectations of educators and employers (i.e. level of competence graduates should acquire at university), a comparison of their views was made. The independent sample t-test results are shown in Table 8.3.

It is interesting that overall, the educators expected a *higher* level of competence to be acquired at university than the employers. All skills category, except for intellectual skills were significantly different. Thus an expectation gap between educators and employers were found in personal skills (difference = 0.575), OBM skills (difference = 0.548) and interpersonal and communication skills (difference = 0.535) and ethical skills (difference = 0.502).<sup>14</sup>

Table 8.3: Expectation gap: employers versus educators

Generic skills	Educators	Employers	Difference between	
	M	M	Difference	P-value
Intellectual	3.893	3.631	0.262	0.228
Personal	4.106	3.531	0.575	<b>0.006**</b>
Interpersonal/communication	4.103	3.568	0.535	<b>0.005**</b>
OBM	4.123	3.575	0.548	<b>0.013*</b>
Ethics	4.388	3.886	0.502	<b>0.025*</b>

\* $p < 0.05$  \*\* $p < 0.01$  \*\*\* $p < 0.001$

#### 8.3.1 Discussion

Interestingly, and in contrast to the vast majority of previous studies carried out in the western countries (e.g., Craig & Amernic, 2001), this study found that the expectations of educators were higher than those of employers regarding the level of skill that should be acquired by accounting students as part of their degree program. The generic skills where the differences between the expectations of the employers and those of the educators differed most were found in personal skills and OBM skills but no differences were found for intellectual skills.

<sup>14</sup> A detailed breakdown of the significant differences between educators and employers for all 49 skills is provided in Appendix I6.



Earlier studies had showed no significant differences in certain specific skills (Crebert, 2000; Hancock et al., 2010; Kavanagh et al., 2009; Tan et al., 2004). For example Tan et al.'s (2004) study did not find any significant differences between the views of employers and educators in problem-solving, thinking skills, intellectual and communication skills. Hancock et al.'s (2010) study showed no differences in OBM skills (which include technical accounting skills). Howcroft's (2017) study of employers and educators in the UK and Ireland indicated that employers had higher expectations than the educators in interpersonal and communication skills.

The findings of higher expectations of educators as compared to employers tend to be more consistent with the findings of some studies carried out in non-western countries (e.g., Anis, 2017; Abayadeera and Watty, 2014; Parvaiz, 2014). For example, Abayadeera and Watty (2014), showed that educators seemed to perceive that most generic skills were highly important for career success (suggesting that they expected graduates to leave university with a higher level of competence), and the importance placed on these skills by educators was higher than that expressed by employers. Parvaiz's (2014) work in Pakistan also showed that the expectations of educators were higher than that of employers for a range of generic skills such as management skills, information technology skills, listening skills effectively, written communication, problem-solving skills, independent thinking, critical thinking, financial risk analysis and ethical skills.

Interestingly, the study carried out by Iqbal and Zenchenkov (2014) in Saudi Arabia showed the level of competence expected by employers was higher than the level of competence expected by educators. However, their study was based on the responses of only eight employers via interviews about level of competence that business graduates should acquire.

Bui and Porter (2010) indicated that although employers in some companies knew that having a good or high level of certain generic skills was important for accountants, these employers also acknowledged that some generic skills (e.g., leadership skills) can only be acquired over time in the workplace and with maturity and/or experience. Perhaps this could help explain why the employers did not rate a higher level of competency as compared to educators. On the other hand, the majority of the educators in this study were educated overseas (70%, see Table 6.7) and their exposure to skills development at the overseas university might have made them more aware of the expectation level of skills competency required of graduates in Saudi Arabia.

## 8.4 Performance Gap: Employers versus Educators

As discussed in the above section, the expectation performance gap is not explained by the expectation gap between employer and educator. This section examines whether it can be explained by the performance gap (i.e. the level of competence graduates have acquired at university) between educators and employers. Table 8.4 shows the results. Both educators and employers viewed that graduates had acquired low levels of competency in the five skill categories. On the whole, the employers considered accounting students to have acquired a lower level of generic skill than the educators did, and this was found for all skill categories except for ethical skills. However the independent sample t-test results showed that the performance gaps for all generic skill categories were not significantly different.

Table 8.4: Performance gap: employers versus educators

Generic skills	Educators	Employers	<i>Difference between</i>	
	M	M	Difference	P-value
Intellectual	2.648	2.661	-0.013	0.956
Personal	2.716	2.660	0.056	0.831
Interpersonal/communication	2.739	2.766	-0.027	0.913
OBM	2.839	2.858	-0.019	0.945
Ethics	3.095	3.284	-0.189	0.556

\* $p < 0.05$  \*\* $p < 0.01$  \*\*\* $p < 0.001$

Both groups appeared to perceive accounting students to have only a low level of competence in all skill areas, as mean scores were below 3.0 for all skills except ethical skills.<sup>15</sup>

### 8.4.1 Discussion

The findings of this study regarding the performance gap are consistent with other recent studies which found that educators' and employers' perceptions about students' level of competence tended to match (e.g., Abayadeera & Watty, 2014; Bui & Porter, 2010). Both educators and employers in present study believed that accounting students are failing to actually acquire the level of generic skill they were expected to acquire as part of their degree course. However, other studies, unlike the present study, found a performance gap for some skills (e.g., Howcroft, 2017; Oliver et al., 2011; Parvaiz, 2014). For example, Howcroft (2017) found a performance gap in the area of personal skills, with the British and Irish employers

<sup>15</sup> A detailed breakdown of the significant differences for all the 49 skills between educators and employers is also provided in Appendix I7.

(but not the educators) perceiving the graduates to have achieved a high level of personal skills. On the other hand, Anis (2017) found that Egyptian employers and educators had similar perceptions regarding personal, interpersonal and communication skills and ethical skills, but a gap appeared for intellectual skills and OBM skills.

## 8.5 Expectation Gap and Performance Gap between Other Groups

### 8.5.1 Expectation Gap

The above sections considered the views of employers and educators and found that the expectation-performance gaps were not explained by the expectation gap between employers and educators. Therefore, this section further compared the views of employers with the views of students and graduates to examine whether there were any expectation gaps. In addition, this section also examines whether there were any expectation gap between final year students versus educators, final year students versus graduates, graduates versus educators. Table 8.5 presents the results of the mean scores (M) for the four groups.

Table 8.5 shows that educators tended to rate the level of competence graduates should acquire much higher than all the other groups except for intellectual skills. In contrast, employers tended to have the lowest rating of all the skill categories.

Table 8.5 Level of competence that should be acquired for different groups

Generic skills	Students	Graduates	Educators	Employers
	M	M	M	M
Intellectual	3.775	3.907	3.893	3.631
Personal	3.792	3.952	4.106	3.531
Interpersonal/communication	3.768	3.942	4.103	3.568
OBM	3.771	3.915	4.123	3.575
Ethics	3.939	4.016	4.388	3.886

*1= "not competent" to 5= "very competent."*

To examine whether their perceptions were significantly different (i.e. the expectation gap), independent sample t-test were carried out and Table 8.6 shows the results.

Table 8.6 shows that although the four groups of stakeholders had different views about the level of competence they believed that graduates should acquire (see Table 8.5), many of them were not significantly different.<sup>16</sup> The results are discussed for the different groups below.

(i) *Employers versus Students - Discussion*

This study found no statistically significant expectation gap between students and employers. Employers in this study did not have higher expectations than students for all skills categories. It is possible that employers might have viewed that generic skills can be further developed in the workplace.

This comparison of views between students and employers have been investigated widely in the literature, with the majority of studies finding that students' beliefs did not line up with the needs of employers (e.g., Gammie et al., 2002; Kavanagh & Drennan, 2008). For example, Kavanagh and Drennan (2008) found that employers expected graduates to achieve a moderately higher level of competence in ethical skills and communication skills, whereas the students had lower expectations. Regarding ethical skills, it is possible that the emphasis on ethical skills in the Saudi culture explains the similarity in expectations between the perceptions of students and employers in this particular area.

Table 8.6 Expectation gap - Independent sample t-test results for different groups

	<b>Graduates</b>	<b>Educators</b>	<b>Employers</b>
<b>Intellectual</b>			
Students	0.226	0.446	0.416
Graduates		0.937	0.204
<b>Personal</b>			
Students	0.151	<b>0.047*</b>	0.158
Graduates		0.384	<b>0.050*</b>
<b>Interpersonal/communication</b>			
Students	0.138	<b>0.047*</b>	0.300
Graduates		0.373	0.075
<b>OBM</b>			
Students	0.252	0.053	0.346
Graduates		0.285	0.131
<b>Ethics</b>			
Students	0.569	<b>0.020*</b>	0.809
Graduates		0.081	0.596

\* $p < 0.05$  \*\* $p < 0.01$  \*\*\* $p < 0.001$

<sup>16</sup> A more detailed breakdown of the significant differences between different stakeholders for all 49 skills is provided in Appendix I6.

(ii) *Employers versus Graduates - Discussion*

Table 8.6 shows that there were no significant differences between the expectations of employers and graduates in all skills except for personal skills. Graduates believed that they should have acquired a higher level of competence in personal skills as compared with the expectations of employers.

Not many studies have considered and contrasted the expectations of employers versus those of accounting graduates. Majority of the studies tended to contrast employers with either accounting students or educators, as discussed earlier. Nevertheless, the few studies that have explored this particular expectations gap have mixed results. Some studies (e.g., Abayadeera & Watty, 2016; Awayiga et al., 2010; Gurcharan-Singh & Garib-Singh, 2008; Ngoo et al., 2015) found few or no gap, other studies (e.g., Hakim, 2016) found the expectations of employers were lower than those of graduates for personal skills, and some studies (e.g., Klibi & Oussii, 2013) found the expectations of employers to be higher than those of graduates in a range of contexts.

As indicated earlier, employers in Saudi might viewed that personal skills are skills that can be further developed at the workplace. They might have recognised that personal skills are often linked to age, experience and maturity rather than university training (Ha et al., 2012). On the other hand, graduates, from their own personal working experience, might have felt that this is a skill that they have not well developed and therefore they should acquire a better level of competence at university.

(iii) *Student versus Educators - Discussion*

As shown in Table 8.6, most of the significant differences were found between educators and students. Generally, educators had higher expectations than students in ethics, interpersonal and communication, and personal skills. The findings on the expectations of Saudi Arabian educators and final year accounting students in this study are generally consistent with previous findings in the literature (e.g., Baker & McGregor, 2000).

Being experienced educators, they are certainly in a better position than students to know the level of skills that should be acquired by the students during their university study. The majority of Saudi educators in this study were aged over 40 and 60% had been teaching for over 10 years.

*(iv) Graduates versus Educators - Discussion*

Both graduates and educators expected that a high level of competence should be developed in each generic skill category as part of the accounting degree program and there was no statistically significant difference between the perceptions of the two groups and thus no expectation gap in this regard.

The literature review did not reveal any study that considered the expectation gap with a focus on the perceptions of graduates and the perceptions of educators. It is therefore interesting to note that graduates and educators had similar expectations.

*(v) Students versus Graduates - Discussion*

As shown in Table 8.6, although students had lower expectation than graduates in all skills categories, there were no significant differences between their perceptions. This means that no expectation gaps were found between final year students and graduates even though majority of the graduates were working full time (70.6%). No prior studies compared the expectations of these two groups as they either focus on students or on graduates.

*(vi) Summary of the Between-group Expectations Gap*

The findings of this section are particularly interesting, as this study revealed some results that contrast strongly with the findings of previous studies. The expectations of the educators and graduates were generally higher than the expectations of the final year students and, most interesting of all, of the employers.

Educators and graduates had the highest expectations and there were no significant differences between their perceptions. Prior studies have found that employers tend to have higher expectations than the educators regarding the level of competence in generic skills that should be acquired at university, and that the perceptions of graduates and educators tend to disagree, which was not the case in this present study.

The findings of the expectations of educators being higher than students' expectation however are not that surprising given that educators are the ones who are involved in teaching the accounting degree program and therefore are very much aware of the level of competency expected of graduates.

The next section discusses the between-group comparisons regarding performance gap.

### 8.5.2 Performance Gap

This section further compared the views of employers with the views of students and graduates to examine whether there were any performance gaps. In addition, this section also examines whether there were any performance gap between final year students versus educators, final year students versus graduates, graduates versus educators.<sup>17</sup>

Table 8.7 Level of competence that graduates have acquired for different groups

Generic skills	Students	Graduates	Educators	Employers
	M	M	M	M
Intellectual	3.380	3.691	2.648	2.661
Personal	3.444	3.663	2.716	2.660
Interpersonal/communication	3.446	3.756	2.739	2.766
OBM	3.538	3.769	2.839	2.858
Ethics	3.774	3.801	3.095	3.284

*1 = "not competent" to 5 = "very competent"*

As shown in Table 8.7 both educators and employers rated the level of competence graduates have acquired much lower than all the other groups.

To examine whether their perceptions were significantly different (i.e. the performance gap), independent sample t-tests were carried out.

As shown in Table 8.8 there were differences between the perceptions of different groups regarding the level of competence that graduates have achieved at university (or, on the case of the final year students, the level of competence that they believe that they will achieve)<sup>18</sup> for all groups except for students and graduates in ethics skills and personal skills. The results for the different groups are discussed below.

#### *(i) Employers versus Students - Discussion*

Table 8.8 study shows that all skills categories were significantly different (performance gap) between employers and students. The employers in Saudi Arabia appeared to be less optimistic about the level of competency the graduates they recruited possessed. However, the students

<sup>17</sup> A more detailed breakdown of the significant differences between different stakeholders for all 49 skills is provided in Appendix I7.

<sup>18</sup> A more detailed breakdown of the scores for all 49 skills include significant and non-significant differences between different stakeholders individually is provided in Appendix I7.

were more optimistic than the employers about the level of competency they would have achieved when they graduated.

Although very few studies have explored the performance gap between employers and students, the findings of this study is in line with the findings of the study carried out by Kavanagh and Drennan (2008).

Table 8.8 Performance gap - Independent sample t-test results for different groups

	Graduates	Educators	Employers
<b>Intellectual</b>			
Students	<b>0.005**</b>	<b>0.000***</b>	<b>0.000***</b>
Graduates		<b>0.000***</b>	<b>0.000***</b>
<b>Personal</b>			
Students	0.061	<b>0.000***</b>	<b>0.000***</b>
Graduates		<b>0.000***</b>	<b>0.000***</b>
<b>Interpersonal/communication</b>			
Students	<b>0.008**</b>	<b>0.000***</b>	<b>0.000***</b>
Graduates		<b>0.000***</b>	<b>0.000***</b>
<b>OBM</b>			
Students	<b>0.048*</b>	<b>0.000***</b>	<b>0.000***</b>
Graduates		<b>0.000***</b>	<b>0.000***</b>
<b>Ethics</b>			
Students	0.831	<b>0.000***</b>	<b>0.022*</b>
Graduates		<b>0.001**</b>	<b>0.034*</b>

\* $p < 0.05$  \*\* $p < 0.01$  \*\*\* $p < 0.001$

(ii) *Employers versus Graduates - Discussion*

Just like for students, all categories skills were significantly different between employers and graduates. Prior literature on performance gap between graduates versus employers is also scanty (e.g., Bui & Porter, 2010; de Lange et al., 2006; Jackling & de Lange, 2009; Tempone et al., 2012). However, the findings of this study are in line with the findings of some studies (e.g., Abayadeera & Watty, 2016; Jackling & de Lange, 2009; Montano et al., 2001). Jackling and de Lange (2009) found that graduates believed that they had acquired a reasonable or adequate level of competence, but the employers believed that the level of competence achieved by recent graduates was lower, particularly in the area of interpersonal and communication skills. A more recent study by Abayadeera and Watty (2016) did not find a significant gap between the perceptions of graduates and employers for seven skills (e.g., interpersonal and communication skills and OBM skills).



This study shows that the employers in Saudi Arabia were also less optimistic about how competent recent graduates were in the different skills categories. The graduates perhaps had a high level of self-efficacy and believed themselves to be competent in the various skills categories.

*(iii) Student versus Educators - Discussion*

As shown in Table 8.8, the perceptions of level of competency achieved were significantly different educators and students, i.e. performance gap were found in all skills categories. Although there were only a few studies that considered the perceptions of final year students, the findings of this study is somewhat consistent with the findings of those studies on students and educators (e.g., Abayadeera & Watty, 2011).

Just like the employers in Saudi Arabia, the educators in this study believed that the graduates in general achieved a low level of competency. The Saudi students were more optimistic about their own level of competence that they will acquire by the end of their courses. The final year students who have not graduated perhaps might not be fully aware of the level of competency actually required in the workplace. Educators, with their teaching experience and maturity might have a more realistic picture of skills acquired by the students when they graduate.

*(iv) Graduates versus Educators - Discussion*

Just like for students, the perceptions of graduates and educators were significantly different for all skill categories, i.e. there were performance gap between these two groups. For all generic skills categories, the graduates in Saudi Arabia perceived that they had achieved a moderately high level of competence in generic skills, but the level of skills achieved as perceived by the educators was lower. As was the case for the performance gap found between the final year students and educators, it is possible educators were considering graduates as a whole cohort, whereas the graduates were considering their own personal performance. Prior studies however (e.g., Jackling et al., 2013) show that graduates believed that they had not acquired a high enough level of competence in certain areas, whereas the educators considered that their students were able to acquire a reasonably high level of skill in these areas.

*(v) Students versus Graduates - Discussion*

There were only three skills categories that were significantly different between the perceptions of these two groups, and they were intellectual skills, interpersonal and communication skills and OBM skills. The literature review did not reveal any study that considered the performance

gap between the perceptions of students and graduates. Some prior studies tend to consider final year students and graduates as being a single population. This present study is one of the few that considered their perspectives separately. It is thus interesting to note that significant differences between their perceptions appeared for three areas, thus justifying the decision to analyse the two groups separately.

The main difference between the final year students and the graduates is that the final year students were still at university and therefore the level of competence in generic skills that they believed they would have achieved is an estimation. However, the graduates had finished university and therefore had a clearer idea of the level of competence that they achieved at university.

#### *(vi) Summary of the Between-groups Performance Gap*

It is interesting to note that the perceptions of educators and employers did not show any significant differences, whereas significant differences were found between the perceptions of educators/employers and final year students, and educators/employers and graduates. This suggests that employers and educators in Saudi had very similar perceptions on performance gaps.

## 8.6 Summary

This chapter initially addressed Research Question 3, i.e. “*Whether there are any expectation-performance gaps between the levels of competence graduates should acquire (expectation) and the level of competence that graduates have acquired or possess by the end of their degree (performance) as perceived by employers?*”

Table 8.9 provides a summary of the expectation-performance gap results. The results show that employers perceived that the level of competence of the accounting graduates they have hired is lower than the level of competence that they should have acquired at university i.e. there were expectation-performance gaps in all skills categories. This finding is similar to a number of prior studies (e.g., Abayadeera & Watty, 2014; Anis, 2017; Bridgstock, 2009; Bui & Porter, 2010; Hancock et al., 2009; Howcroft, 2017; Jackling & de Lange, 2009; Kavanagh & Drennan, 2008; Tempone et al., 2012).

Table 8.9 Expectation-performance gap: employers

<b>Employers</b>	
Intellectual	Expectation-performance Gap
Personal	Expectation-performance Gap
Interpersonal/communication	Expectation-performance Gap
OBM	Expectation-performance Gap
Ethics	Expectation-performance Gap

To address Research Question 4, i.e. “*Whether there are any expectation gaps (i.e. level of competence graduates should acquire at university) and any performance gaps (i.e. level of competence graduates have acquired or possess at university) between educators and employers’ perceptions?*” the views of educators and employers were examined.

Table 8.10 Expectation gaps: educators and employers

<b>Between educators and employers</b>		
Intellectual	No Expectation Gap	No Performance Gap
Personal	Expectation Gap	No Performance Gap
Interpersonal/communication	Expectation Gap	No Performance Gap
OBM	Expectation Gap	No Performance Gap
Ethics	Expectation Gap	No Performance Gap

Table 8.10 provides a summary of the results. The results show expectation gaps in all skills categories except for intellectual skills. However, educators expected a higher level of competence than the employers. No performance gaps were found.

To address Research Question 5, i.e. “*Whether there are also expectation gaps (i.e. level of competence graduates should acquire at university) between other groups (students and graduates, students and educators, students and employers, graduates and educators, graduates and employers)?*” other between-group comparisons were also examined.

Table 8.11 provides a summary of the results. Only two groups’ views on expectations were significantly different: students and educators had significant differences in expectations on all skills categories except intellectual skills and OBM skills, and graduates’ views about personal skills were significantly different from employers’ views. Thus, expectation gap were only found between students and educators for most skills and between graduates and employers on

personal skills. Overall, educators and graduates had higher expectations than students and employers.

Table 8.11 Expectation gaps between different groups' perceptions

	Students vs Educators	Students vs Graduates	Students vs Employers	Graduates vs Educators	Graduates vs Employers
Intellectual	No Expectation Gap	No Expectation Gap	No Expectation Gap	No Expectation Gap	No Expectation Gap
Personal	Expectation Gap	No Expectation Gap	No Expectation Gap	No Expectation Gap	Expectation Gap
Interpersonal	Expectation Gap	No Expectation Gap	No Expectation Gap	No Expectation Gap	No Expectation Gap
OBM	No Expectation Gap	No Expectation Gap	No Expectation Gap	No Expectation Gap	No Expectation Gap
Ethics	Expectation Gap	No Expectation Gap	No Expectation Gap	No Expectation Gap	No Expectation Gap

Research Question 6 asked “*Whether there are also performance gaps (i.e. the level of competence graduates have acquired at university) between other groups (students and graduates, students and educators, students and employers, graduates and educators, graduates and employers)?*”

Table 8.12 provides a summary of the results. The results show that performance gaps were found for different groups: students and educators, graduates and educators, students and employers, graduates and employers. Performance gaps were found for students and graduates in all skills categories except personal skills and ethical skills. Both the students and graduates perceived that they would have acquired or have acquired a higher level of competence than the educators and employers perceived.

Table 8.12 Between-group performance gaps for different generic skill categories

	Students vs Educators	Students vs Graduates	Students vs Employers	Graduates vs Educators	Graduates vs Employers
Intellectual	Performance Gap	Performance Gap	Performance Gap	Performance Gap	Performance Gap
Personal	Performance Gap	No Performance Gap	Performance Gap	Performance Gap	Performance Gap
Interpersonal/communication	Performance Gap	Performance Gap	Performance Gap	Performance Gap	Performance Gap
OBM	Performance Gap	Performance Gap	Performance Gap	Performance Gap	Performance Gap
Ethics	Performance Gap	No Performance Gap	Performance Gap	Performance Gap	Performance Gap

The employers' expectation-performance gap found in this study seemed to be explained by the employers' poor perceptions of the generic skills that the graduates they have hired possessed rather than the educators having lower expectation than employers on the level of competency needed to be acquired by graduates. Educators also had similar views about students and graduates not achieving the important skills. These gaps suggest that either it is students not having the aptitude or ability or lacked motivation to develop their generic skills. It could also be due to several institutional constraints identified in chapter 7.

The wide generic skill gaps found in this research suggest that because the expectations and, and more so, the needs of employers in Saudi Arabia are not being met, there is a deficiency in what is provided in accounting education at Saudi universities. Saudi graduates lacked a number of important skills required by employers who are important stakeholders in accounting education. This finding has important implications for accounting graduates in securing a job particularly when they are competing with others from overseas who have better developed skills. Addressing the skill gaps revealed by the findings, however, would help make the Saudi accounting graduates more employable. Afterall, they are also important stakeholders in accounting education.

The findings also shed light on issues related to developing the human capital of Saudi Arabia and the goal of Saudisation. In the context of developing skilled accounting graduates, the

Saudi accounting education providers perhaps need to “step up” to help meet the goal of increasing the human capital of Saudi accounting graduates. As indicated by the significant performance and expectation gaps, accounting graduates have not acquired the level of competence in generic skills needed for successful employment as an accountant. A preference by employers to hire an accounting graduate from a foreign university who has the required skills would be contrary to the goal of Saudisation. Improving accounting graduates’ level of competence in generic skills would help increase the nation’s human capital.

The results of Chapter 6, 7 and 8 will be summarised and synthesised in the last conclusion chapter. The implications and recommendations arising from this study will also be discussed.

## Chapter Nine: Summary and Conclusion

### 9.1 Introduction

This thesis examined the development of generic skills in accounting education in Saudi Arabia. In particular, it examined the level of competence that accounting graduates should acquire and have acquired during their studies. This focus provides insights on the extent to which accounting education is achieving the goals of developing the human capital of Saudi Arabia and producing graduates who are employable.

The generic skills considered in this study were organised into five generic skills categories, which were based on IES 3 and IES 4. The categories are intellectual skills, personal skills, interpersonal and communication skills, organisational business and management (OBM) skills and ethical skills. The gap framework of this study was derived from Bui and Porter (2010) to examine the within-group constraints gaps of three stakeholder groups (final year students, accounting graduates and educators), and the factors hindering the development of generic skills (i.e. constraining factors). The within-group expectation-performance gaps of employers and between-group comparisons of the expectation gaps and performance gaps (educators vs. employers) were also explored. Lastly, the between-group comparisons of the expectation gaps and performance gaps (students vs. employers, graduates vs. employers, students vs. educators, graduates vs. educators, students vs. graduates) were examined.

This study used survey questionnaires and interviews to provide quantitative and qualitative data to capture the perceptions of final year students, graduates, educators and employers in Saudi Arabia. Therefore, it considered the perspectives of a broad range of stakeholders in the Saudi Arabian context.

The results of the study contribute to the literature on the development of skills in accounting education. Particularly as very few studies were carried out in Saudi Arabia, a non-western nation, the findings help to fill a gap in the generic skills literature in the Gulf region. The results pinpoint some of the areas of concern in the Saudi graduates' skill development in accounting education in Saudi Arabia and the implications for the human capital of the nation. Some suggestions or recommendations to improve the accounting graduates' skills development in Saudi universities were provided.

This chapter first presents a summary of the main research findings, along with a brief description of the contribution of this research. This is followed by the implications of the study and some recommendations for enhancing the development of generic skills of the Saudi accounting graduates at universities. Finally, this chapter presents the limitations of the study and some areas for future research.

## 9.2 Main research findings

### 9.2.1 Research Question 1: Importance of Generic Skills

The first research question asked which generic skills final year accounting students, graduates, educators and employers perceived to be important or necessary for successful employment. All stakeholders rated all generic skills as important for graduates. The most important category of generic skills was that of ethical skills. The development of ethical skills and their importance was also supported by the qualitative data. This finding is in sharp contrast to many studies carried out in the western nations which indicated that ethical skills were not the most important skills. The emphasis placed on ethics is very much a Saudi culture as its religious culture (*Shari'ah* law) shapes and controls its society including accounting practices in Saudi Arabia. As a result, ethics and ethical behaviour are considered important in all aspects of life, including the workplace.

OBM skills were considered as the second most important skills by all groups, indicating that the Saudi stakeholders regarded the ability to apply technological skills and organisational and management skills as crucial in the workplace. This finding is also in contrast to prior studies which tended to rate interpersonal and communication, personal, and intellectual skills higher than OBM skills. The ability to apply tools (such as use of internet, spreadsheet and word processing) and information technology, and organising work to meet datelines were considered as very important to increase efficiency and effectiveness in the Saudi workplace.

It is also interesting to note that the graduates rated all skills, except ethics, as more important than the students' ratings. It is possible that graduates might have become more aware of the importance of the four generic skills from their working experience in comparison to students who have less experience.



### 9.2.2 Research Question 2: Within-Group Constraints Gaps

The second research question has two parts. The first part asked whether any significant gaps appeared between the levels of competence that graduates should acquire (expected level of competence) and the level of competence that graduates actually have acquired (or expect to acquire) by the end of their degree (constraints gaps). This section focused on within-group comparisons. The second part asked final year accounting students, graduates and educators about the constraining factors they believed might possibly hinder the development of generic skills in accounting education at university.

The results of the first part indicated that there were constraints gaps as perceived by all three stakeholder groups for all skills categories, with one exception: only the graduates did not perceive constraints gap in the area of OBM skills. This finding is quite surprising as graduates had rated OBM skills as very important skills needed in the workplace. Perhaps graduates from their working experience felt that OBM skills could be better developed in the workplace.

The constraints gaps found meant that all stakeholder groups perceived that the level of competence that was actually acquired upon completion of university was lower than the level of competence that should have been acquired. This finding suggests that accounting students in Saudi Arabia were not able to develop the expected competency in generic skills while they were at university. In particular, students and graduates viewed that the biggest constraints gaps were in personal skills and intellectual skills whereas educators perceived that personal skills and interpersonal and communication skills had the biggest gaps.

The results of the second part showed the three groups of stakeholders believed that a number of constraining factors hindered the development of generic skills in accounting education at university. All the three groups agreed the institutional related constraints that hindered skills development were: the accounting curriculum tended to be more content oriented than skills oriented, large class sizes impeded the development of generic skills, and there was insufficient time for the development of generic skills. These hindrances were also supported by the qualitative data. All three groups also viewed the student related constraints that hindered skills development were students' own motivation to develop these generic skills and students' lack of ability to improve their generic skills. These factors have also been reported in prior literature as factors limiting the ability of accounting students to develop generic skills. However, teachers' ability in helping students develop generic skills were viewed only by the graduates in this study as a constraint factor.

The findings suggest that in the Saudi accounting programme, the classes were large, there were many courses to take, and a lot of emphasis was placed on theory with little connection to the real world of accounting. Those who find the course boring or irrelevant might have low motivation to learn skills. Students might also not have the ability to further develop their generic skills due to their immaturity, poor preparation at pre university level, or the Saudi cultural norms. The different constraints could in fact be linked to each other. For example, the content of the curriculum might play a role in students' lack of motivation to develop skills particularly when it is overly theoretical and does not relate to the real world of accounting. Lack of time meant that the curriculum can only be focused on the technical content. These constraints certainly posed problems for graduates particularly in developing their intellectual skills, personal skills and interpersonal skills at universities.

Qualitative data further indicated the lack of English fluency as another constraint as most accounting courses were taught in Arabic, but English was needed in the accounting workplace. This constraint implied that Saudi graduates would struggle with communicating or interacting in English in the workplace.

These findings suggest that the constraints preventing or hindering accounting students from developing generic skills might have their origins in the wider education system as a whole.

### 9.2.3 Research Question 3: Within-Group Expectation-Performance Gaps

The third research question asked whether any significant gaps appeared between the levels of competence that graduates should acquire (expected level of competence) and the level of competence that graduates actually have acquired (possessed) by the end of their degree (expectation-performance gaps). This section focused on the employers' within-group comparisons. The results revealed expectation-performance gaps were found in all five skill categories and employers perceived that the level of competence of the accounting graduates they have hired is lower than the level of competence that they should have acquired at university. This suggests that accounting students in Saudi Arabia were not able to develop competence in generic skills at university to the level expected by employers.

### 9.2.4 Research Question 4: Between-Group Expectation Gaps and Performance Gaps

The fourth research question aimed to discover whether any significant gaps appeared between educators and employers regarding the levels of competence that graduates should acquire (expected level of competence) by the end of their degree (expectation gap) and whether any

significant gaps appeared between groups regarding the level of competence that graduates have acquired (or expect to acquire) by the end of their degree (performance gap).

The results revealed expectation gaps were found in four of the five skill categories. The significant differences were found in personal, interpersonal and communication, OBM and ethical skills. No differences were found for intellectual skills. The finding that the expectations of educators regarding the levels of competence that graduates should acquire were higher than those of employers is in contrast to many studies carried out in the western countries. Employers in Saudi might believe that these skills can be better acquired over time in the workplace and with experience. As majority of the educators in this study were educated overseas, their exposure to skills development at the overseas university might have also placed them in a better position to gauge the expectation level of skills competency required of graduates in Saudi Arabia.

Interestingly, no performance gaps were found between educators and employers for any skill categories. This suggests that both educators and employers in present study believed that accounting students are failing to actually acquire the level of generic skills they were expected to acquire as part of their degree course.

#### 9.2.5 Research Question 5: Between-Group Expectation Gaps

The fifth research question aimed to discover whether any significant gaps appeared between different groups regarding the levels of competence that graduates should acquire (expected level of competence) by the end of their degree (expectation gap) for five between-group comparisons (students vs. educators, students vs graduates, students vs employers, graduates vs. educators, and graduates vs employers). This study found mismatches were mainly between the perceptions of students and educators, and between the perceptions of graduates and employers. Students and educators had significant differences in expectations on all skills categories except intellectual skills and OBM skills with educators having higher expectations. Educators are certainly more matured and experienced than students and are therefore in a better position to know the level of skills that should be acquired by the students during their university study. Prior studies generally show similar results.

Graduates and employers only differed on personal skills' expectations. Graduates believed that they should have acquired a higher level of competence in personal skills as compared with the expectations of employers. Although not many studies considered the views of

graduates, those that did had mixed results. Employers in Saudi might viewed that personal skills can be further developed at the workplace whereas graduates might felt from their own working experience that this is an important skill and their university education should help them develop this skill.

#### 9.2.6 Research Question 6: Between-group Performance Gaps

Research Question six aimed to discover whether any significant gaps appeared between groups regarding the level of competence that graduates have acquired (or expect to acquire) by the end of their degree (performance gap) for five between-group comparisons (students vs. educators, students vs graduates, students vs employers, graduates vs. educators, and graduates vs employers).

The results revealed that performance gaps were found in the comparisons between all groups. Graduates viewed that they had achieved higher level of competence than students' views in intellectual skills, OBM skills and interpersonal/communication skills. For the comparison of students vs educators and graduates vs educators, the educators believed that graduates have acquired a lower level of competence in generic skills than the students or graduates believed they have acquired. Similar to educators, employers also perceived that graduates have acquired a lower level of competence than the students and graduates thought they have acquired. The views of the educators and employers were more likely to reflect their perceptions of graduates in general. The students and graduates group on the other hand tend to rate their individual achievements based on their own perceptions which could be overstated particularly for the students' group as they have not yet graduated. Employers and educators are certainly more matured and their experience have led them to believe that graduates had not achieved the level of competency they were expected to achieve.

These results coupled with the findings of constraints gaps and expectation performance gaps suggest that students and graduates failed to achieve the level of competency as expected. As discussed earlier, graduates' development were primarily hindered by institutional related factors and student related factors, and possibly teacher-related factors.

### 9.3 Contribution

The main contribution of this thesis is to fill the gap in the literature, as very few studies have been carried out in this rapidly developing nation with its unique cultural background in the

Gulf region. The findings of this study therefore provide useful insights that may help guide the development of skills in accounting education in Saudi Arabia.

To carry out a comprehensive study, the Bui and Porter (2010) expectation-performance gap framework was extended to incorporate different stakeholders in accounting education and to collect qualitative data via interviewees with all stakeholder groups. To the best of the researcher's knowledge, this is the first comprehensive study on generic skills as it elicited the perceptions of four different groups (final year students, graduates, educators and employers) by using questionnaire surveys and interviews. Most prior studies collected data usually from two groups and using questionnaire surveys only. Therefore, this study is one of the few that provided richer data as the perspectives of four different groups were considered. The value of soliciting the viewpoints of a broad range of key stakeholders and illuminating the quantitative data with qualitative data provided invaluable insights on the expectation gap, performance gap, constraints gap, and expectation–performance gap between and within all four stakeholders' groups.

A further contribution of this study was the emphasis on the constraining factors. Although numerous studies have explored the existence and extent of both performance and expectation gaps in accounting education, not many have focussed on the constraining factors. Examining the constraining factors perceived by multiple stakeholders allows the discovery of the factors that are perceived to be a problem by the stakeholders, which is valuable for identifying where and how changes to accounting education can be made by universities and help maximise the human capital of their graduates.

This study therefore helps to fill the gaps in the literature on the Saudi Arabian generic skills. In particular, by investigating whether graduates were able to develop the expected level of competence in generic skills the study helps to shed some light on some of the areas of concern in accounting education in Saudi Arabia. In particular, the findings provided some insights into how well the skills required by IES 3 and IES 4 have been addressed in accounting education, which has consequent implications for the accounting curricula and human capital of Saudi Arabia.

The framework and methodology used in this research therefore can also be applied to research on generic skills in other countries, as each country has its own cultural background and educational system. Drawing on the perspectives of important stakeholders regarding the development of generic skills is therefore pertinent.

## 9.4 Implications of the Study

This research has revealed a number of findings that have significant implications for generic skills in accounting education in Saudi Arabia.

First, all the stakeholder groups in this study were aware of generic skills and believed them to be important for success as an accountant. This finding implies that universities play an important role in helping students develop the important skills.

Second, the results revealed that expectation-performance gaps were found in all five skills categories which can be explained by the performance gaps found between employers and the students and graduate. Educators also agreed with employers that graduates had not acquired the various generic skills as expected. These results suggest that graduates are not achieving competence in the various generic skills to the level expected by employers and educators.

Third, the results revealed expectation gaps between the perceptions of students and educators, with educators having higher ratings than students. These findings imply that although students viewed generic skills as important they were less aware of the level of competence they need to acquire.

Fourth, evidence of constraints gaps, expectation-performance gaps, expectation gaps, and performance gaps suggests that universities in Saudi Arabia need to consider seriously about the issue of generic skills their graduates need to develop at universities. The insights gathered from the interviewees also suggest that different universities might help students develop some skills more than others. Some universities appeared to help students develop some of the important skills but the students were either not motivated or lacked the ability to do so. On the other hand there were also some universities that did not seem to pay too much attention to the development of skills at universities.

As a number of constraining factors, institutional and student related, were found to hinder the development of skills at universities, the Saudi accounting education would need to consider these constraints in restructuring their accounting programs to help equip their accounting graduates with the skills needed.

In summary, the findings have important implications for accounting curriculum development in Saudi accounting education. More needs to be done to help graduates achieve the desired

level of competency in the various important skills. The next section provides some recommendations.

## 9.5 Recommendations

This study has a number of recommendations for both accounting education and the workplace in Saudi Arabia. Although it is difficult to give direct solutions to address the problems/gaps due to the strong influence of the Saudi social factors or cultural and religious norms and the education system in Saudi Arabia, some of the recommendations could help to narrow the gaps or constraints.

First, Saudi universities need to rethink about graduates' employability and channel more resources to help students develop the important generic skills. After all, the government invested in universities to help create a more skilled labour workforce. By producing more employable local graduates, it will help to achieve "Saudisation" so that there would be less reliance on foreign workers. Some universities in Saudi Arabia might have taken some initiatives to help students develop some important generic skills but the extant literature including this study suggests that employers still perceived expectation-performance gaps (Shahid et al., 2018; Zureigat, 2015).

Second, the accounting curriculum in the Saudi Arabia universities tends to be too theory-oriented and is packed with content. Therefore, there is a need to rethink about the accounting curriculum and the teaching to make it more manageable for students and also more interesting and practical. An interesting and practical course also helps students develop their personal skills such as increasing their enthusiasm for ongoing learning. Although accounting theory is important, they can also be embedded in a real-world context and situation so that students can see how the theory is applied in the workplace. Such an approach will help to make the course content more relevant and students might be more motivated to learn and apply them when they work. For example, case studies can be used within the accounting curriculum as a way of developing competence in intellectual skills (such as analytical and problem solving skills) as well as knowing how accounting theory can be applied in real-life contexts. Group work can also be used to help students develop interpersonal skills as it will provide opportunities for students to engage in discussions and learn how to work with other students. Furthermore, there is a need to expose students to the different tools and technologies in accounting. Some

opportunities to help students develop these skills could include the setting of accounting assignments which require students to use the internet to search for information as well as using excel spreadsheet for analysing the information collected. To motivate students to develop the important skills as provided in the course, educators would also need to think of ways to assess students' achievement of those skills. This is because students tend to focus on what is examined or assessed. Assessments could be set in such a way that challenges the students' thinking rather than mere rote learning.

Third, the lack of English fluency is an area of concern as graduates with poor English proficiency compared to those who are more proficient (mostly foreign workers) are at a disadvantage in gaining employment in the business world. This is an area which is not an easy fix as most universities in Saudi Arabia are taught in Arabic rather than English and the textbooks they use are in Arabic as well. It is also possible that not all accounting educators in these universities are fluent in English themselves. However, as English is gaining importance in the workplace, and for universities that are concerned about their graduates' employability, they would need to think of ways to help their accounting students develop a good level of competence in English language. For a start, students would need to have the opportunity to learn the technical accounting vocabulary in English. Students could also be exposed to watching videos on accounting set out in the English language. Another possibility is to adopt some accounting books written in English and use them in conjunction with the Arabic textbooks. It will certainly be a big learning curve for those universities that currently do not teach in English. Gaining proficiency in English will take time particularly when Arabic is mainly used for teaching in schools and universities.

Fourth, large class sizes and lack of time due to a fully loaded accounting programme which need to embed the teachings of Islamic thinking on finance and accounting impeded the development of generic skills. This is an institutional related constraint which is also not an easy fix. The lack of time is also very much related to the curriculum constraint. What educators can do perhaps is to provide opportunities for students to do group work as that would help with cutting down the marking load as well as helping students develop their interpersonal and personal skills.

Fifth, internship is a great way to help graduates acquire various important skills from the workplace. It will certainly provide students with good exposure to the working world and also help them develop their personal and interpersonal and communication skills. It will also make



them aware how important generic skills are in the workplace. To provide students with the opportunity to participate in internships, the universities would need to collaborate with the employers of business organisations in Saudi Arabia and would need their support and cooperation.

Sixth, educators may also lack expertise in helping students develop generic skills; universities that are serious about graduates' generic skills development could provide support for their accounting educators in the form of training course which could expose them to a variety of teaching methods to make the course interesting as well as helping students develop the important generic skills. More dialogue and discourse on generic skills between accounting educators from different universities in Saudi Arabia and with the accounting profession could also provide more 'food for thought' in helping students develop the important skills. Such interactions will also help educators keep track of the current needs of the accounting workplace which is rapidly changing due to globalisation and advanced technologies. In addition, Saudi universities could also work with recruiters and potential employers from local workplaces to interact with accounting students via workshops and on-campus presentations so the students are more aware of the level of competence in generic skills that employers require graduates to possess. The Saudi Accounting Association can certainly also help to enhance the awareness of the level of competency required of accounting graduates.

Seventh, students' ability also hindered the development of skills. Their inability was due to lack of maturity, finding curriculum difficult, poor preparation at pre-university education. Poor preparation at pre-university level is beyond the control of universities although they could raise the university entry requirements to help screen students' ability. However, universities might be reluctant to adopt such a move as it will mean a reduction in student intake. Universities could perhaps help students who find the curriculum difficult to cope by providing extra or remedial classes. These classes could be run with the help of those who have recently graduated or by tutors. The principle of gender segregation meant that female students were restricted to attend extracurricular activities, workshops or training sessions. Universities could address this issue by providing extra training sessions or workshops run by female educators for female students, or to use social media and telecommunications (e.g., live streaming of video tutorials).

As Saudi culture influences the accounting curriculum, it will not be an easy task to narrow the expectation-performance gaps and performance gaps. It would really depend on how serious

the ministry of education and the education institutions are willing to support graduates' development of generic skills.

## 9.6 Research limitations

This research had a number of limitations and assumptions, which must be kept in mind when considering the broader implications and generalisability of this study.

Although this study aimed to obtain samples that were representative of the wider populations of final year students, graduates, educators and employers, the resulting data do not represent the perceptions of the entire target population. There might be also be a possibility of self-selection bias. Apart from the response rate, the samples were limited by time constraints and permission granted by universities. As a result, data were collected from accounting educators at only seven universities, although 24 tertiary institutions in Saudi Arabia offer accounting degree programmes at the undergraduate level. Data were collected from students from only four universities and graduates from only five universities as permission were only granted by these universities. In addition, although there are many workplaces in Saudi Arabia, only 22 employers were willing to participate in this study. Nevertheless, the employers represented different organisations (e.g., government, private, financial) in Saudi Arabia. The sample size for educators was also small as only 33 educators participated in the study. Because of the small sample size for some groups, no further analysis was carried out to examine demographics like gender on the gaps.

Cultural factors also created further limitations. Firstly, all the interview and questionnaire data were initially collected in Arabic and subsequently translated for analysis. Although the data translations were reviewed independently and were read attentively several times, it was possible that some nuances had not been captured or had been lost in translation. In addition, the prevalent cultural norms in Saudi Arabia prevented face-to-face interviews being conducted by the male researcher with female interviewees. Some female participants even rejected to be interviewed by telephone, resulting in a lower number of interviewees.

This study also collected self-reported perceptions of the level of competence in generic skills that students and graduates believed that they had acquired. This means that these data might be subject to self-reporting bias, as some respondents might for instance be less willing to report that they were less competent in important generic skills, even though the study design

aimed to preserve anonymity and elicit honest responses. Final year students and the graduates might have also over-estimated or be over-confident about their own skill level, which might be due to immaturity or inexperience in the “real world” (Ha et al., 2012). In addition, final year students might have rated their current level of competence lower as they have not actually completed their studies at the time of data collection. This study assumed that the final year students’ perception of level of competence was the same as they would have achieved upon completion of their programme of study, and the results were interpreted based on this assumption.

It is also possible that some participants might not have understood all the questions asked. There were some missing data which could either be because the participants thought there were too many questions to answer or they accidentally missed out some of the questions. Such misunderstandings might be prevalent in the graduates’ sample as about 20% of the graduates responded only to the important skills section but not the questions on level of competency, perhaps thinking that they covered the same issues.

## 9.7 Future research

Few studies have been carried out in Saudi Arabia regarding generic skills in accounting education and the expectation gaps, performance gaps and constraints. Therefore, there are ample opportunities for further research. Some possible areas for future research are described below.

One of the ways this study could be extended would be to use the framework of the present study in a broader context that considers the perceptions of a larger sample population and other Saudi universities. In particular, obtaining a larger sample pool of employers and educators would be especially useful and important in order to validate the findings of this present study. Further studies could also collect a richer body of qualitative data by conducting more interviews with a larger sample pool of all stakeholder groups. This would provide a more representative view of the expectation gap, performance gap and constraints.

The framework of this present study could also be used to explore the differences and similarities in the perceptions of different groups based on demographics. For example, future studies could compare and contrast the perceptions of male and female respondents, or respondents from different universities. The primary focus of this study was also on making

comparisons within and between four groups. Future research could also explore the perceptions of the accounting profession and the Ministry of Education, as their perceptions would help to provide a “big” picture of the concerns over generic skills development in Saudi Arabia.

As indicated by Zuriegat (2015), the perceptions of employers regarding which generic skills are the most important may differ according to their specialty area. This was an aspect that was not considered in the present study, and therefore, future research could compare and contrast the perceptions of employers in different fields of accounting (e.g., auditing firms versus general accountants and bookkeepers). Extensions of this study could also consider firm size and industry type when evaluating the perceptions of employers.

As prior studies have indicated that perceptions and beliefs regarding generic skills often change over time, it would be very interesting to carry out a longitudinal study to explore any changes over time particularly in Saudi Arabia. This type of longitudinal study would shed light on changes in important skills required in the Saudi workplace.

Another extension of this study would be to conduct a cross-cultural comparison that explore the perceptions of graduates who studied at Saudi universities and those who completed their degree in overseas universities, especially universities in Western nations. It would be particularly interesting to see if these two groups differed regarding the generic skills believed to be important and the level of competence that should be and has been acquired, as this may reveal cultural factors affecting their perceptions.

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## Appendix A: Examples of Generic Skills Classification Frameworks

Jones and Sin (2003)	AICPA (1999)	NZICA, (2007)	Hassall et al. (2005)	IES 3 Professional skills (2014)
<p><b>Routine Skills</b></p> <ul style="list-style-type: none"> <li>○ Computer literacy</li> <li>○ Report writing</li> </ul> <p><b>Analytic and design skills</b></p> <ul style="list-style-type: none"> <li>○ Analyse, reason logically, conceptualise issues</li> <li>○ Engage in ethical reasoning</li> <li>○ Identify, find, evaluate, organise and manage information and evidence</li> <li>○ Initiate and conduct research</li> <li>○ Interpret data and reports Solve problems and Construct arguments</li> </ul> <p><b>Appreciative skills</b></p> <ul style="list-style-type: none"> <li>○ Receive, evaluate and react to new ideas</li> <li>○ Adapt and respond positively to challenges</li> <li>○ Make judgements derived from one's own value framework</li> <li>○ Think and act critically</li> <li>○ Know what questions to ask</li> <li>○ Engage in lifelong learning</li> <li>○ Recognise one's own strengths and limitations</li> </ul>	<p><b>Broad Business Perspective</b></p> <ul style="list-style-type: none"> <li>○ Industry/Sector Perspective</li> <li>○ International/Global Perspective</li> <li>○ Legal/Regulatory Perspective</li> <li>○ Leverage Technology</li> <li>○ Marketing/Client Focus</li> <li>○ Resource Management</li> <li>○ Strategic/Critical Thinking</li> </ul> <p><b>Functional</b></p> <ul style="list-style-type: none"> <li>○ Decision Modeling</li> <li>○ Leverage technology</li> <li>○ Measurement Reporting</li> <li>○ Research</li> <li>○ Risk Analysis</li> </ul> <p><b>Personal</b></p> <ul style="list-style-type: none"> <li>○ Communication</li> <li>○ Interaction</li> <li>○ Leadership</li> <li>○ Leverage technology</li> <li>○ Problem Solving/Decision Making</li> <li>○ Professional Demeanor</li> </ul>	<p><b>Teamwork</b></p> <ul style="list-style-type: none"> <li>○ Demonstrate leadership</li> <li>○ Working with others and in teams</li> </ul> <p><b>Organisational skills</b></p> <ul style="list-style-type: none"> <li>○ Organise and delegate tasks</li> <li>○ Plan, organise and monitor activities</li> <li>○ Use information technology effectively</li> </ul> <p><b>Research and evaluation</b></p> <ul style="list-style-type: none"> <li>○ Apply mathematical ideas and techniques</li> <li>○ Maintain a current awareness of the legal, regulatory and economic environment of business</li> <li>○ Research, analyse and evaluate information</li> </ul> <p><b>Decision-making</b></p> <ul style="list-style-type: none"> <li>○ Exercising appropriate professional judgement and discernment</li> <li>○ Solve problems, propose solutions and make decision-makings</li> </ul> <p><b>Exercising ethical and professional behaviour</b></p> <ul style="list-style-type: none"> <li>○ Adhere to appropriate standards and statutes</li> </ul>	<p><b>Communication skills</b></p> <ul style="list-style-type: none"> <li>○ present ideas and defend the outcomes in writing</li> <li>○ present ideas and defend the outcomes verbally</li> <li>○ use visual aids in presentation</li> <li>○ listening effectively</li> <li>○ reading critically</li> </ul> <p><b>Group working skills</b></p> <ul style="list-style-type: none"> <li>○ working with others</li> <li>○ organising and delegating task</li> <li>○ assuming leadership roles</li> </ul> <p><b>Problem-solving</b></p> <ul style="list-style-type: none"> <li>○ identifying and solving unstructured problems</li> <li>○ creative thinking</li> <li>○ integrating multidisciplinary knowledge</li> <li>○ critical analysis</li> </ul> <p><b>Pressure and time management</b></p> <ul style="list-style-type: none"> <li>○ organising conflicting demands and unexpected requirements</li> <li>○ organising conflicting, strict and coinciding deadlines</li> <li>○ Prioritising tasks within coincident workloads</li> </ul>	<p><b>Intellectual</b></p> <ul style="list-style-type: none"> <li>○ Apply professional judgement, including identification and evaluation of alternatives, to reach well-reasoned conclusions based on all relevant facts and circumstances.</li> <li>○ Apply reasoning, critical analysis and innovative thinking to solve problems.</li> <li>○ Evaluate information from a variety of sources and perspectives through research, analysis, and integration.</li> <li>○ Identify when it is appropriate to consult with specialists to solve problems and reach conclusions.</li> <li>○ Recommend solutions to unstructured, multi-faceted problems.</li> </ul> <p><b>Personal</b></p> <ul style="list-style-type: none"> <li>○ Anticipate challenges and plan potential solutions.</li> <li>○ Apply an open mind to new opportunities.</li> <li>○ Apply professional scepticism through questioning and critically assessing all information.</li> <li>○ Demonstrate a commitment to lifelong learning.</li> <li>○ Manage time and resources to achieve professional commitments</li> <li>○ Set high personal standards of delivery and monitor personal performance, through feedback from others and through reflection.</li> </ul> <p><b>Organisational and business management</b></p> <ul style="list-style-type: none"> <li>○ Apply appropriate tools and technology to increase efficiency and effectiveness and improve decision-making.</li> </ul>

<ul style="list-style-type: none"> <li>○ Adapt and respond positively to challenges</li> <li>○ Apply disciplinary and multidisciplinary perspectives</li> <li>○ Appreciate ethical dimensions of situations</li> <li>○ Appreciate process of professional adaptation and behaviour</li> <li>○ Engage in lifelong learning</li> <li>○ Know what questions to ask</li> <li>○ Make judgements derived from one's own value framework</li> <li>○ Receive, evaluate and react to new ideas</li> <li>○ Recognise one's own strengths and limitations</li> <li>○ Think and act critically</li> </ul> <p><b>Personal Skills</b></p> <ul style="list-style-type: none"> <li>○ Act strategically</li> <li>○ Commitment to think and behave ethically</li> <li>○ Creative thinking</li> <li>○ Flexibility in new/different situations</li> <li>○ Thinking and acting independently</li> <li>○ To be focused on outcomes</li> <li>○ Toleration of ambiguity</li> </ul> <p><b>Interpersonal skills</b></p> <p>Collaboration skills (with colleagues)</p> <p>Knowledge</p> <ul style="list-style-type: none"> <li>○ Listen effectively</li> <li>○ Negotiation skills (with people from different backgrounds and with different value systems)</li> <li>○ Present and discuss and defend views</li> </ul>	<ul style="list-style-type: none"> <li>○ Project Management</li> </ul>	<ul style="list-style-type: none"> <li>○ Adhere to the fundamental principles of the Code of Ethics</li> <li>○ Consistently demonstrate personal integrity, professional values, ethical conduct and motivation</li> </ul> <p><b>Communication and interpersonal skills</b></p> <ul style="list-style-type: none"> <li>○ Communicating ideas and information effectively and efficiently, verbally and in writing</li> <li>○ Demonstrating effective negotiation skills</li> <li>○ Identifying and meeting the needs of internal and external clients or stakeholders.</li> </ul>	<p><b>Information technology</b></p> <ul style="list-style-type: none"> <li>○ using appropriate and relevant software,</li> <li>○ knowledge of information sources</li> </ul> <p><b>Other skills, values and knowledge</b></p> <ul style="list-style-type: none"> <li>○ commitment to ongoing learning</li> <li>○ developing methods of learning effectively</li> <li>○ awareness of social and/or ethical responsibilities</li> <li>○ knowledge of the accounting profession, comprehensive and global vision of the organisation</li> </ul>	<ul style="list-style-type: none"> <li>○ Apply delegation skills to deliver assignments.</li> <li>○ Apply leadership skills to influence others to work towards organizational goals.</li> <li>○ Apply people management skills to motivate and develop others.</li> <li>○ Review own work and that of others to determine whether it complies with the organization's quality standards.</li> <li>○ Undertake assignments in accordance with established practices to meet prescribed deadlines.</li> </ul> <p><b>Interpersonal and communication</b></p> <ul style="list-style-type: none"> <li>○ Apply active listening and effective interviewing techniques.</li> <li>○ Apply consultative skills to minimize or resolve conflict, solve problems and maximize opportunities.</li> <li>○ Apply negotiation skills to reach solutions and agreements.</li> <li>○ Communicate clearly and concisely when presenting, discussing and reporting in formal and informal situations, both in writing and orally.</li> <li>○ Demonstrate awareness of cultural and language differences in all communication.</li> <li>○ Display cooperation and teamwork when working towards organizational goals.</li> <li>○ Present ideas and influence others to provide support and commitment.</li> </ul>
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<ul style="list-style-type: none"> <li>○ Transfer and receive</li> <li>○ Understanding group dynamics</li> </ul>				
				<b>IES 4 Professional values, ethics and attitudes (2014)</b>
				<p><b>Ethics in accounting/business</b></p> <ul style="list-style-type: none"> <li>○ Analyse alternative courses of action and determine the ethical consequences of these.</li> <li>○ Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour to ethical dilemmas and determine an appropriate approach.</li> <li>○ Apply the relevant ethical requirements to professional behaviour in compliance with standards, including auditing standards, accounting standards and other standards</li> <li>○ Explain the advantages and disadvantages of rule-based and principle-based approaches to ethics.</li> <li>○ Explain the nature of ethics.</li> <li>○ Identify ethical issues and determine when ethical principles apply.</li> </ul>

## Appendix B: List of generic skills identified in International Education Standard (IES) 3-4

<b>Skills identified in IES 3-4</b>
<b>Intellectual</b>
<ol style="list-style-type: none"> <li>1. Evaluate information from a variety of sources and perspectives through research, analysis, and integration.</li> <li>2. Apply professional judgment, including identification and evaluation of alternatives, to reach well-reasoned conclusions based on all relevant facts and circumstances.</li> <li>3. Identify when it is appropriate to consult with specialists to solve problems and reach conclusions.</li> <li>4. Apply reasoning, critical analysis and innovative thinking to solve problems.</li> <li>5. Recommend solutions to unstructured, multi-faceted problems.</li> </ol>
<b>Personal</b>
<ol style="list-style-type: none"> <li>1. Demonstrate a commitment to lifelong learning.</li> <li>2. Apply professional scepticism through questioning and critically assessing all information.</li> <li>3. Set high personal standards of delivery and monitor personal performance, through feedback from others and through reflection.</li> <li>4. Manage time and resources to achieve professional commitments.</li> <li>5. Anticipate challenges and plan potential solutions.</li> <li>6. Apply an open mind to new opportunities.</li> </ol>
<b>Interpersonal and communication</b>
<ol style="list-style-type: none"> <li>1. Display cooperation and teamwork when working towards organizational goals.</li> <li>2. Communicate clearly and concisely when presenting, discussing and reporting in formal and informal situations, both in writing and orally.</li> <li>3. Demonstrate awareness of cultural and language differences in all communication.</li> <li>4. Apply active listening and effective interviewing techniques.</li> <li>5. Apply negotiation skills to reach solutions and agreements.</li> <li>6. Apply consultative skills to minimize or resolve conflict, solve problems and maximize opportunities.</li> <li>7. Present ideas and influence others to provide support and commitment.</li> </ol>
<b>Organizational and business management</b>
<ol style="list-style-type: none"> <li>1. Undertake assignments in accordance with established practices to meet prescribed deadlines.</li> <li>2. Review own work and that of others to determine whether it complies with the organization's quality standards.</li> <li>3. Apply people management skills to motivate and develop others.</li> <li>4. Apply delegation skills to deliver assignments.</li> <li>5. Apply leadership skills to influence others to work towards organizational goals.</li> <li>6. Apply appropriate tools and technology to increase efficiency and effectiveness and improve decision-making.</li> </ol>
<b>Ethics in accounting/business</b>
<ol style="list-style-type: none"> <li>1. Explain the nature of ethics.</li> <li>2. Explain the advantages and disadvantages of rule-based and principle-based approaches to ethics.</li> <li>3. Identify ethical issues and determine when ethical principles apply.</li> <li>4. Analyse alternative courses of action and determine the ethical consequences of these.</li> <li>5. Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour to ethical dilemmas and determine an appropriate approach.</li> <li>6. Apply the relevant ethical requirements to professional behaviour in compliance with standards, including auditing standards, accounting standards and other standards.</li> </ol>



## Appendix C: Generic Skills Categories

The first column of this table shows the key performance indicators for each skill that were used to develop the survey questions. Each of the skills and the criteria/key performance indicators have been defined by IES 3-4 and have been used and explored in many different studies (as shown in the third column).

List of generic skills adapted for the survey questions.

Survey questions	Prior studies
<b>Intellectual</b>	
<ol style="list-style-type: none"> <li>1. Able to locate, obtain, analyse and integrate information from various sources and perspectives.</li> <li>2. Identify and evaluate alternatives.</li> <li>3. Apply logical and analytical thinking.</li> <li>4. Apply professional judgement to reach well-reasoned conclusions.</li> <li>5. Identify when it is appropriate to consult with specialists to solve problems and reach conclusions.</li> <li>6. Reason logically and critically analyse the problem.</li> <li>7. Use innovative thinking to solve problems</li> <li>8. Identify and solve unstructured problems.</li> <li>9. Identify and solve multi-faceted problems.</li> </ol>	<p>Crombie and Lord, 2009; Hassall et al., 2005; Yu et al., 2013; Klibi and Oussii, 2013; Jones and Sin, 2003; Jackling and Keneley, 2009; Crawford et al., 2011; Lin, 2008; Parham, Noland and Kelly, 2011; Zahid Naeem, Ahmad and Rehman, 2013; ICAA &amp; CPAA, 2009; Albrecht and Sack, 2000; Kavanagh and Drennan, 2007, 2008; Lin et al., 2005; Cates and Cedercreutz, 2008; Fernández-Santander Fernández-Santander, García-García, Sáez-Pizarro &amp; Terrón-López, 2012; Uyar and Gungormus, 2011</p>
<b>Personal</b>	
<ol style="list-style-type: none"> <li>1. Manage own learning using the available resources.</li> <li>2. Take responsibility for own work with minimum direction.</li> <li>3. Have enthusiasm for ongoing learning.</li> <li>4. Apply professional scepticism through questioning.</li> <li>5. Critically assess all information.</li> <li>6. Set high work standards.</li> <li>7. Evaluate and monitor own performance from feedback and reflection.</li> <li>8. Manage time to achieve professional commitments.</li> <li>9. Manage resources to achieve professional commitments.</li> <li>10. Anticipate challenges and plan potential solutions.</li> <li>11. Identify opportunities not obvious to others.</li> <li>12. Open to new ideas and opportunities.</li> <li>13. Be flexible in new or different situations/opportunities.</li> </ol>	<p>ICAA and CPAA, 2009; ASCPA/ICAA, 1996; Birkett, 1993; Jackling and Keneley, 2009; Jones and Sin, 2003; Albrecht and Sack 2000; Kavanagh and Drennan, 2007, 2008; Lin et al. 2005; Abayadeera and Watty, 2014; Mashayekhi and Mohammadi, 2014; Klibi and Oussii, 2013; Crawford et al., 2011; Lin 2008; Zahid et al., 2013; Hassall et al., 2005; Weaver and Kulesza, 2013; Holtzman and Kraft, 2011; Crawford et al., 2011; Crombie and Lord, 2009; Yu et al., 2013; Uyar and Gungormus, 2011</p>
<b>Interpersonal and communication</b>	
<ol style="list-style-type: none"> <li>1. Work effectively with others.</li> <li>2. Work in harmony with others in contributing towards common goals.</li> </ol>	<p>ICAA &amp; CPAA, 2009; Sin and Jones, 2003; Jackling and Keneley, 2009; Awayiga, et.al. 2010; Crawford, et.al. 2011; Lin 2008; Zahid,et.al., 2013; Albrecht and Sack,</p>

<ol style="list-style-type: none"> <li>3. Communicate effectively in writing and orally, and appropriately to the situation.</li> <li>4. Engage effectively in discussion in a professional manner.</li> <li>5. Evaluate and present outcomes using oral presentations.</li> <li>6. Effectively communicate information, ideas, problems and solutions to specialist and non-specialist audiences.</li> <li>7. Aware of cultural and language differences in all communication.</li> <li>8. Fluency in English language.</li> <li>9. Apply active listening and understanding.</li> <li>10. Apply effective interviewing techniques.</li> <li>11. Negotiate with people from different backgrounds.</li> <li>12. Negotiate and manage conflicts.</li> <li>13. Interact effectively with others in a professional manner.</li> <li>14. Present ideas clearly and influence others to provide support and commitment.</li> </ol>	<p>2000; Abayadeera, and Watty, 2014; Uyar &amp; Gungormus, 2011; Sin and Jones, 2003; Kavanagh and Drennan 2007, 2008; Lin <i>et al.</i> 2005; Crombie, &amp; Lord, 2009; Fernández-Santander et.al. 2012; Lin 2008; Parham, et al. 2011; Hassall, Joyce, Montanto, &amp; Anes, 2005; Senik and Broad, 2011; Zahid, et.al., 2013; Klibi &amp; Oussii, 2013; Yu, Churyk &amp; Chang, 2013; Hart Research Associates 2013; AICPA, 1998; Mashayekhi &amp; Mohammadi, 2014; Cates &amp; Cedercreutz, 2008; Holtzman &amp; Kraft, 2011</p>
<b>Organizational and business management</b>	
<ol style="list-style-type: none"> <li>1. Able to select and assign priorities within restricted resources.</li> <li>2. Organise work to meet deadlines.</li> <li>3. Able to review own work to determine whether it complies with quality standards.</li> <li>4. Able to review the work of others to determine whether it complies with quality standards.</li> <li>5. Able to motivate and develop others.</li> <li>6. Able to organise and delegate tasks.</li> <li>7. Apply leadership skills to influence others to work towards common goals.</li> <li>8. Apply tools and technology to increase efficiency and effectiveness (e.g., use of internet, spreadsheets, word processing, etc.).</li> <li>9. Apply information technology as a management tool (e.g., computerised accounting systems).</li> </ol>	<p>ICAA &amp; CPAA, 2009; ASCPA/ICAA 1996 and Birkett, 1993; Sin and Jones, 2003; Albrecht and Sack, 2000; Kavanagh and Drennan 2007, 2008; Lin <i>et al.</i> 2005; Crawford, Brungardt, &amp; Maughan, 2000; Abayadeera, and Watty, 2014; Uyar &amp; Gungormus, 2011; Hassall, et al, 2005; Mashayekhi &amp; Mohammadi, 2014; Crawford et al. 2011; Yu, Churyk &amp; Chang, 2013; Awayiga, et.al. 2010; Jackling and DeLange, 2009; Lin 2008; Senik and Broad, 2011; Zahid, et.al., 2013; AICPA, 1998</p>
<b>Ethics in accounting/business</b>	
<ol style="list-style-type: none"> <li>1. Understand the nature of ethics in accounting/business.</li> <li>2. Identify ethical issues and determine when ethical principles apply.</li> <li>3. Analyse alternative courses of action and determine the ethical consequences of these.</li> <li>4. Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour to ethical dilemmas and determine an appropriate approach.</li> </ol>	<p>Uyar &amp; Gungormus, 2011; Albrecht and Sack, 2000; Abayadeera, and Watty, 2014; Klibi &amp; Oussii, 2013; Hassall, et al, 2005; Kavanagh and Drennan 2007, 2008; Lin <i>et al.</i> 2005; Holtzman &amp; Kraft, 2011; Uyar &amp; Gungormus, 2011; Sin &amp; Jones, 2003</p>

## Appendix D: Examples of Accounting Degree Profiles in The Nine Different Saudi Universities

### *BA in Accounting at KFU*

King Faisal University (KFU) established in (1974), offers undergraduate level accounting and business study degrees. The Bachelor of Accounting degree is a four-year programme, which requires 132 credit hours at KFU (Al-Rehaily, 1992).

- teaches in Arabic
- has both male and female students
- most staff are local

KFU's accounting department has the express aim of providing its students with a sound academic and technical foundation on which a career or further study (potentially leading to a career as an accounting educator) can be built. A further aim is to provide students with the skills needed to adapt to the changing nature of professional accounting (Al-Nafea, 2005).

### *BA in Accounting at KAU*

The inauguration of the Business Colleges at King Abdul-Aziz University (KAU) was established in (1967). The Bachelor of Accounting degree is a four-year programme, which requires 126–136 credit hours at KAU (Al-Rehaily, 1992).

- teaches in Arabic
- has both male and female students
- most staff are local

The accounting department of KAU is concerned not only with “pure” accounting but also with auditing, with the intention that graduates will be able to serve society in the capacity of accountants or as auditors, as both these roles are vital in the business environment (Al-Nafea, 2005).

### *BA in Accounting at KSU*

The first Saudi tertiary institution to offer an accounting course was the College of Administrative Sciences (initially known as the College of Commerce) at King Saud University (KSU) established in 1959. The Bachelor of Accounting degree is a four-year programme, which requires 129 credit hours at KSU (Al-Rehaily, 1992).

- teaches in Arabic
- has both male and female students
- most staff are local

KSU's accounting department also includes auditing alongside accounting in its undergraduate degree programme. The department aims to provide a course that enables the graduate to have the skills needed to work in either the private or the public sector or as a public accountant. Some of the technical skills taught at KSU include auditing, tax, management advice and zakat (Al-Nafea, 2005).

### *BA in Accounting at KFUPM*

The College of Industrial Management at King Fahad University of Petroleum and Minerals (KFUPM) in 1974. (Abdeen & Yavas, 1985). The Bachelor of Accounting degree is a four-year programme, which requires 127-128 credit hours at KSU.

- teaches in English
- has only male students
- most staff are expatriates

KFUPM has the express aim of providing students with sufficient academic, technical and professional base from which to pursue a career in accounting and management information systems as well as providing students with the skills necessary to apply their knowledge in the organizations and businesses in which they are employed (KFUPM, 2017).

### *BA in Accounting at IMAMU*

IMAMU's Department of Accounting was originally part of the department of Islamic Economics of Imam Mohamed Ben Saud University when this university was founded in 1977 (IMAMU, 2017). The Bachelor of Accounting degree is a four-year programme.

- teaches in Arabic
- has only male students
- most staff are local

IMAMU has the express aim of helping students to develop practical accounting skills, including accounting theory, general concepts of accounting, research skills and techniques, and analysis, (e.g., analysis of registers and invoices) (IMAMU, 2017).

### *BA in Accounting at PNU*

PNU's Accounting Department was established in 2007 and is affiliated with the university's College of Business Administration (PNU, 2017). The Bachelor of Accounting degree is a four-year programme, which requires 98 credit hours at PNU.

- teaches in Arabic
- has only Female students
- most staff are local

PNU has the aim of providing training for female students in the professional and personal skills that will help them to contribute to society by fulfilling the requirements of the labour market. In addition, PNU aims to help female students to develop their creative thinking skills, which will help them to contribute to economic and social development in areas such as scientific accounting research (PNU, 2017).

### *BA in Accounting at Dammam*

College of Business Administration at the University of Dammam<sup>19</sup> was established in 2007 (IAU, 2017). The Bachelor of Accounting degree is a four-year programme, which requires 122 credit hours at Dammam University.

- teaches in Arabic and English
- has both male and female students
- most staff are expatriates

Dammam aims to help its students develop the important knowledge and skills related to finance and administrative science, and to link this knowledge and these skills to the real-world needs of the marketplace in Saudi Arabia (IAU, 2017).

### *BA in Accounting at KUU*

The Council of the Ministry of Higher Education in the Kingdom of Saudi Arabia established the College of Business Administration at the University of KUU in 2012 (KUU, 2017). The Bachelor of Accounting degree is a four-year programme, which requires 125 credit hours at KUU University.

- teaches in Arabic
- has both male and female students
- most staff are expatriates

KUU aims to develop graduates who have the technical knowledge and broad skills needed for success in the marketplace along a number of possible professional career paths. KUU specifically aims to help graduates develop generic skills such as persona skills, communication skills, analytical skill and problem-solving skills to help them perform successfully in the workforce (KUU, 2017).

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<sup>19</sup> At the end of 2016, the name of the university was changed to Imam Abdulrahman Bin Faisal University.

## *BA in Accounting at PMU*

The Accounting Department of PMU was established in 2006. PMU is a smaller private tertiary institution run on a not-for-profit basis, and it is located in the small city of Khobar (PMU, 2017). The Bachelor of Accounting degree is a four-year programme, which requires 128 credit hours at PMU University.

- teaches in English
- has only male students
- most staff are expatriates

PMU hopes to develop graduates with skills such as communicating effectively with groups and individuals, critical thinking and analytical skills, decision making skills, leadership skills the business context and the ability to distinguish and analyse ethical problems (i.e. ethical skills) (PMU, 2017).

Appendix E1: Questionnaire For Final Year Students (English Version)

# Questionnaire

**For**

**Final year students**

**Generic skills in accounting education in Saudi Arabia**



## Participant Information Sheet

I invite you to participate in my study which examines the development of generic skills in accounting education in Saudi Arabia.

The questions in this survey relate to your perception of:

- the important generic skills needed for accounting graduates to be successful in employment,
- The level of competence accounting graduates should acquire on completion of academic study,
- the level of competence you expect to acquire on completion of academic study,
- the factors that constrain or impede the development of your generic skills.

Please read the instructions for each question and consider the response options carefully. There are no right or wrong answers. There are some open-ended questions for you to provide some comments or feedback. It should take about 15 minutes to complete this questionnaire. If you would like to receive a copy of the findings of this study, please provide your details at the end of the questionnaire.

Participation in this study is voluntary and you have the right not to answer any question, or to withdraw your consent and terminate participation at any time.

All responses will be treated as completely confidential. No individual respondent or institution will be identified in any material published from this survey, nor will any of the data obtained be passed on to any other party.

This project has been evaluated by peer review and judged to be low risk. Consequently, it has not been reviewed by one of the University's Human Ethics Committees. The researcher of this study is responsible for the ethical conduct of this research. If you have any concerns about the conduct of this research that you wish to raise with someone other than the researcher(s), please contact Dr Brian Finch, Director, Research Ethics, telephone +646 356 9099 extn 86015, email: [humanethics@massey.ac.nz](mailto:humanethics@massey.ac.nz) .

### Question 1: Importance of generic skills

For each of the skills listed below, please circle the number to indicate how important each skill is required for accounting graduates to be successful in employment after graduation

**Please use the following scale 1 (Not Important) to 5 (Very Important)**

Generic skills	Level of importance 1(Not Important).....5(Very Important)
<b>Intellectual</b>	
1. Able to locate, obtain, analyse and integrate information from various sources and perspectives	1 2 3 4 5
2. Identify and evaluate alternatives	1 2 3 4 5
3. Apply logical and analytical thinking	1 2 3 4 5
4. Apply professional judgment to reach well-reasoned conclusions	1 2 3 4 5
5. Identify when it is appropriate to consult with specialists to solve problems and reach conclusions	1 2 3 4 5
6. Reason logically and critically analyse the problem	1 2 3 4 5
7. Use innovative thinking to solve problems	1 2 3 4 5
8. Identify and solve unstructured problems	1 2 3 4 5
9. Identify and solve multi-faceted problems	1 2 3 4 5
<b>Personal</b>	
1. Manage own learning using available resources	1 2 3 4 5
2. Take responsibility for own work with minimum direction	1 2 3 4 5
3. Have enthusiasm for ongoing learning	1 2 3 4 5
4. Apply professional scepticism through questioning	1 2 3 4 5
5. Critically assess all information	1 2 3 4 5
6. Set high work standards	1 2 3 4 5
7. Evaluate and monitor own performance from feedback and reflection	1 2 3 4 5
8. Manage time to achieve professional commitments	1 2 3 4 5
9. Manage resources to achieve professional commitments	1 2 3 4 5
10. Anticipate challenges and plan potential solutions	1 2 3 4 5
11. Identify opportunities not obvious to others	1 2 3 4 5
12. Open to new ideas and opportunities	1 2 3 4 5

13. Be flexible in new or different situations/opportunities	1 2 3 4 5
<b>Interpersonal and communication</b>	
1. Work effectively with others	1 2 3 4 5
2. Work in harmony with others contributing towards common goals	1 2 3 4 5
3. Communicate effectively in writing and orally appropriate to the situation	1 2 3 4 5
4. Engage effectively in discussion in a professional manner	1 2 3 4 5
5. Evaluate and present outcomes using oral presentations	1 2 3 4 5
6. Communicate effectively information, ideas, problems and solutions to specialist and non-specialist audiences	1 2 3 4 5
7. Aware of cultural and language differences in all communication	1 2 3 4 5
8. Fluency in English language	1 2 3 4 5
9. Apply active listening and understanding	1 2 3 4 5
10. Apply effective interviewing techniques	1 2 3 4 5
11. Negotiate with people from different backgrounds	1 2 3 4 5
12. Negotiate and manage conflicts	1 2 3 4 5
13. Interact effectively with others in a professional manner	1 2 3 4 5
14. Present ideas clearly and influence others to provide support and commitment	1 2 3 4 5
<b>Organizational and business management</b>	
1. Able to select and assign priorities within restricted resources	1 2 3 4 5
2. Organise work to meet deadlines	1 2 3 4 5
3. Able to review own work to determine whether it complies with quality standards	1 2 3 4 5
4. Able to review the work of others to determine whether it complies with quality standards	1 2 3 4 5
5. Able to motivate and to develop others	1 2 3 4 5
6. Able to organise and delegate tasks	1 2 3 4 5
7. Apply leadership skills to influence others to work towards common goals	1 2 3 4 5
8. Apply tools and technology to increase efficiency and effectiveness e.g., use of internet, spreadsheet, word processing	1 2 3 4 5
9. Apply information technology as a management tool e.g., computerised accounting systems	1 2 3 4 5

<b>Ethics in accounting/business</b>	
1. Understand the nature of ethics in accounting/business	1 2 3 4 5
2. Identify ethical issues and determine when ethical principles apply	1 2 3 4 5
3. Analyze alternative courses of action and determine the ethical consequences of these	1 2 3 4 5
4. Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior to ethical dilemmas and determine an appropriate approach	1 2 3 4 5

## Question 2: Level of competence

For each of the skills listed below, please circle the number that indicates (i) The level of competence accounting graduates should acquire on completion of academic study and (ii) the level of competence you expect to acquire on completion of academic study.

Please use the scale 1 (Not competent) to 5 (Very competent)

Generic skills	Level of competence that you believe should be acquired on completion of academic study  1(Not competent).....5(Very competent)	Level of competence you expect to acquire on completion of academic study  1(Not competent).....5(Very competent)
<b>Intellectual</b>		
1. Able to locate, obtain, analyse and integrate information from various sources and perspectives	1 2 3 4 5	1 2 3 4 5
2. Identify and evaluate alternatives	1 2 3 4 5	1 2 3 4 5
3. Apply logical and analytical thinking	1 2 3 4 5	1 2 3 4 5
4. Apply professional judgment to reach well-reasoned conclusions	1 2 3 4 5	1 2 3 4 5
5. Identify when it is appropriate to consult with specialists to solve problems and reach conclusions	1 2 3 4 5	1 2 3 4 5
6. Reason logically and critically analyse the problem	1 2 3 4 5	1 2 3 4 5
7. Use innovative thinking to solve problems	1 2 3 4 5	1 2 3 4 5
8. Identify and solve unstructured problems	1 2 3 4 5	1 2 3 4 5
9. Identify and solve multi-faceted problems	1 2 3 4 5	1 2 3 4 5
<b>Personal</b>		
1. Manage own learning using available resources	1 2 3 4 5	1 2 3 4 5
2. Take responsibility for own work with minimum direction	1 2 3 4 5	1 2 3 4 5
3. Have enthusiasm for ongoing learning	1 2 3 4 5	1 2 3 4 5
4. Apply professional scepticism through questioning	1 2 3 4 5	1 2 3 4 5

5. Critically assess all information	1 2 3 4 5	1 2 3 4 5
6. Set high work standards	1 2 3 4 5	1 2 3 4 5
7. Evaluate and monitor own performance from feedback and reflection	1 2 3 4 5	1 2 3 4 5
8. Manage time to achieve professional commitments	1 2 3 4 5	1 2 3 4 5
9. Manage resources to achieve professional commitments	1 2 3 4 5	1 2 3 4 5
10. Anticipate challenges and plan potential solutions	1 2 3 4 5	1 2 3 4 5
11. Identify opportunities not obvious to others	1 2 3 4 5	1 2 3 4 5
12. Open to new ideas and opportunities	1 2 3 4 5	1 2 3 4 5
13. Be flexible in new or different situations/opportunities	1 2 3 4 5	1 2 3 4 5
<b>Interpersonal and communication</b>		
1. Work effectively with others	1 2 3 4 5	1 2 3 4 5
2. Work in harmony with others contributing towards common goals	1 2 3 4 5	1 2 3 4 5
3. Communicate effectively in writing and orally appropriate to the situation	1 2 3 4 5	1 2 3 4 5
4. Engage effectively in discussion in a professional manner	1 2 3 4 5	1 2 3 4 5
5. Evaluate and present outcomes using oral presentations	1 2 3 4 5	1 2 3 4 5
6. Communicate effectively information, ideas, problems and solutions to specialist and non-specialist audiences	1 2 3 4 5	1 2 3 4 5
7. Aware of cultural and language differences in all communication	1 2 3 4 5	1 2 3 4 5
8. Fluency in English language	1 2 3 4 5	1 2 3 4 5
9. Apply active listening and understanding	1 2 3 4 5	1 2 3 4 5
10. Apply effective interviewing techniques	1 2 3 4 5	1 2 3 4 5
11. Negotiate with people from different backgrounds	1 2 3 4 5	1 2 3 4 5
12. Negotiate and manage conflicts	1 2 3 4 5	1 2 3 4 5
13. Interact effectively with others in a professional manner	1 2 3 4 5	1 2 3 4 5

14. Present ideas clearly and influence others to provide support and commitment	1 2 3 4 5	1 2 3 4 5
<b>Organizational and business management</b>		
1. Able to select and assign priorities within restricted resources	1 2 3 4 5	1 2 3 4 5
2. Organise work to meet deadlines	1 2 3 4 5	1 2 3 4 5
3. Able to review own work to determine whether it complies with quality standards	1 2 3 4 5	1 2 3 4 5
4. Able to review the work of others to determine whether it complies with quality standards	1 2 3 4 5	1 2 3 4 5
5. Able to motivate and to develop others	1 2 3 4 5	1 2 3 4 5
6. Able to organise and delegate tasks	1 2 3 4 5	1 2 3 4 5
7. Apply leadership skills to influence others to work towards common goals	1 2 3 4 5	1 2 3 4 5
8. Apply tools and technology to increase efficiency and effectiveness e.g., use of internet, spreadsheet, word processing	1 2 3 4 5	1 2 3 4 5
9. Apply information technology as a management tool e.g., computerised accounting systems	1 2 3 4 5	1 2 3 4 5
<b>Ethics in accounting/business</b>		
1. Understand the nature of ethics in accounting/business	1 2 3 4 5	1 2 3 4 5
2. Identify ethical issues and determine when ethical principles apply	1 2 3 4 5	1 2 3 4 5
3. Analyze alternative courses of action and determine the ethical consequences of these	1 2 3 4 5	1 2 3 4 5
4. Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior to ethical dilemmas and determine an appropriate approach	1 2 3 4 5	1 2 3 4 5

**Question 3: Constraining factors in development of generic skills**

For each statement listed below, please indicate the extent of your agreement that the following factors may have constrained the development of generic skills in accounting education at your university.

**Please use the following scale 1 (Strongly disagree) to 5 (Strongly agree)**

Constraining factors	1(Strongly disagree).....5(Strongly agree)
1. Generic skills are not considered important by students	1 2 3 4 5
2. Generic skills are not considered important by academics	1 2 3 4 5
3. Large class sizes impede the development of generic skills	1 2 3 4 5
4. Our accounting curriculum tends to focus more on content and less on generic skills	1 2 3 4 5
5. There is insufficient time for the development of generic skills	1 2 3 4 5
6. The development of students' generic skills is not a priority at my University	1 2 3 4 5
7. Educators lack expertise in helping students develop generic skills.	1 2 3 4 5
8. Graduates' employability is not a priority at my University.	1 2 3 4 5
9. Students lack the ability to improve their generic skills	1 2 3 4 5
10. Students' own motivation to develop these generic skills	1 2 3 4 5
Any other constraining factors that impede the development of students' generic skills (please specify):	



#### Question 4: General questions about generic skills

- 1- Are there any important skills that are not listed in Questions 1 and 2? If so, please specify them in the box below.

- 2- Are there any suggestions for improving the development of generic skills for accounting students at your university? If so, please specify them in the box below.

- 3- Are there any other comments you wish to make related to generic skills? If so, please write them in the box below:

### Question 5: Demographics

Please tick the box or fill in the details:

a) Name of University (optional) .....

b) Gender :  Male  Female

c) Year of birth: .....

d) Do you have any work experience?

No

worked part-time for .....years

worked full-time for .....years

- If you would to receive a copy of the findings of this study, please provide your email address:

.....

# Questionnaire

**For**

**Accounting Graduates**

**Generic skills in accounting education in Saudi Arabia**

## Participant Information Sheet

I invite you to participate in my study which examines the development of generic skills in accounting education in Saudi Arabia.

The questions in this survey relate to your perception of:

- the important generic skills needed for accounting graduates to be successful in employment,
- The level of competence accounting graduates should acquire on completion of academic study,
- the level of competence you actually have acquired on completion of academic study,
- the factors that constrain or impede the development of your generic skills.

Please read the instructions for each question and consider the response options carefully. There are no right or wrong answers. There are some open-ended questions for you to provide some comments or feedback. It should take about 15 minutes to complete this questionnaire. If you would like to receive a copy of the findings of this study, please provide your details at the end of the questionnaire.

Participation in this study is voluntary and you have the right not to answer any question, or to withdraw your consent and terminate participation at any time.

All responses will be treated as completely confidential. No individual respondent or institution will be identified in any material published from this survey, nor will any of the data obtained be passed on to any other party.

This project has been evaluated by peer review and judged to be low risk. Consequently, it has not been reviewed by one of the University's Human Ethics Committees. The researcher of this study is responsible for the ethical conduct of this research. If you have any concerns about the conduct of this research that you wish to raise with someone other than the researcher(s), please contact Dr Brian Finch, Director, Research Ethics, telephone +646 356 9099 extn 86015, email: [humanethics@massey.ac.nz](mailto:humanethics@massey.ac.nz) .

### Question 1: Importance of generic skills

For each of the skills listed below, please circle the number to indicate how important each skill is required for accounting graduates to be successful in employment after graduation

**Please use the following scale 1 (Not Important) to 5 (Very Important)**

Generic skills	Level of importance 1(Not Important).....5(Very Important)
<b>Intellectual</b>	
1. Able to locate, obtain, analyse and integrate information from various sources and perspectives	1 2 3 4 5
2. Identify and evaluate alternatives	1 2 3 4 5
3. Apply logical and analytical thinking	1 2 3 4 5
4. Apply professional judgment to reach well-reasoned conclusions	1 2 3 4 5
5. Identify when it is appropriate to consult with specialists to solve problems and reach conclusions	1 2 3 4 5
6. Reason logically and critically analyse the problem	1 2 3 4 5
7. Use innovative thinking to solve problems	1 2 3 4 5
8. Identify and solve unstructured problems	1 2 3 4 5
9. Identify and solve multi-faceted problems	1 2 3 4 5
<b>Personal</b>	
1. Manage own learning using available resources	1 2 3 4 5
2. Take responsibility for own work with minimum direction	1 2 3 4 5
3. Have enthusiasm for ongoing learning	1 2 3 4 5
4. Apply professional skepticism through questioning	1 2 3 4 5
5. Critically assess all information	1 2 3 4 5
6. Set high work standards	1 2 3 4 5
7. Evaluate and monitor own performance from feedback and reflection	1 2 3 4 5
8. Manage time to achieve professional commitments	1 2 3 4 5
9. Manage resources to achieve professional commitments	1 2 3 4 5
10. Anticipate challenges and plan potential solutions	1 2 3 4 5
11. Identify opportunities not obvious to others	1 2 3 4 5

12. Open to new ideas and opportunities	1 2 3 4 5
13. Be flexible in new or different situations/opportunities	1 2 3 4 5
<b>Interpersonal and communication</b>	
1. Work effectively with others	1 2 3 4 5
2. Work in harmony with others contributing towards common goals	1 2 3 4 5
3. Communicate effectively in writing and orally appropriate to the situation	1 2 3 4 5
4. Engage effectively in discussion in a professional manner	1 2 3 4 5
5. Evaluate and present outcomes using oral presentations	1 2 3 4 5
6. Communicate effectively information, ideas, problems and solutions to specialist and non-specialist audiences	1 2 3 4 5
7. Aware of cultural and language differences in all communication	1 2 3 4 5
8. Fluency in English language	1 2 3 4 5
9. Apply active listening and understanding	1 2 3 4 5
10. Apply effective interviewing techniques	1 2 3 4 5
11. Negotiate with people from different backgrounds	1 2 3 4 5
12. Negotiate and manage conflicts	1 2 3 4 5
13. Interact effectively with others in a professional manner	1 2 3 4 5
14. Present ideas clearly and influence others to provide support and commitment	1 2 3 4 5
<b>Organisational and business management</b>	
1. Able to select and assign priorities within restricted resources	1 2 3 4 5
2. Organise work to meet deadlines	1 2 3 4 5
3. Able to review own work to determine whether it complies with quality standards	1 2 3 4 5
4. Able to review the work of others to determine whether it complies with quality standards	1 2 3 4 5
5. Able to motivate and to develop others	1 2 3 4 5
6. Able to organise and delegate tasks	1 2 3 4 5
7. Apply leadership skills to influence others to work towards common goals	1 2 3 4 5
8. Apply tools and technology to increase efficiency and effectiveness e.g., use of internet, spreadsheet, word processing	1 2 3 4 5

9. Apply information technology as a management tool e.g., computerised accounting systems	1 2 3 4 5
<b>Ethics in accounting/business</b>	
1. Understand the nature of ethics in accounting/business	1 2 3 4 5
2. Identify ethical issues and determine when ethical principles apply	1 2 3 4 5
3. Analyze alternative courses of action and determine the ethical consequences of these	1 2 3 4 5
4. Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior to ethical dilemmas and determine an appropriate approach	1 2 3 4 5

## Question 2: Level of competence

For each of the skills listed below, please circle the number that indicates (i) The level of competence accounting graduates should acquire on completion of academic study and (ii) the level of competence you actually have acquired on completion of academic study.

Please use the scale 1 (Not competent) to 5 (Very competent)

<b>Generic skills</b>	<b>Level of competence that you should acquire on completion of academic study</b> <small>1(Not competent).....5(Very competent)</small>	<b>Level of competence you actually have acquired on completion of academic study</b> <small>1(Not competent).....5(Very competent)</small>
<b>Intellectual</b>		
1. Able to locate, obtain, analyse and integrate information from various sources and perspectives	1 2 3 4 5	1 2 3 4 5
2. Identify and evaluate alternatives	1 2 3 4 5	1 2 3 4 5
3. Apply logical and analytical thinking	1 2 3 4 5	1 2 3 4 5
4. Apply professional judgment to reach well-reasoned conclusions	1 2 3 4 5	1 2 3 4 5
5. Identify when it is appropriate to consult with specialists to solve problems and reach conclusions	1 2 3 4 5	1 2 3 4 5
6. Reason logically and critically analyse the problem	1 2 3 4 5	1 2 3 4 5
7. Use innovative thinking to solve problems	1 2 3 4 5	1 2 3 4 5
8. Identify and solve unstructured problems	1 2 3 4 5	1 2 3 4 5
9. Identify and solve multi-faceted problems	1 2 3 4 5	1 2 3 4 5
<b>Personal</b>		
1. Manage own learning using available resources	1 2 3 4 5	1 2 3 4 5
2. Take responsibility for own work with minimum direction	1 2 3 4 5	1 2 3 4 5
3. Have enthusiasm for ongoing learning	1 2 3 4 5	1 2 3 4 5
4. Apply professional skepticism through questioning	1 2 3 4 5	1 2 3 4 5
5. Critically assess all information	1 2 3 4 5	1 2 3 4 5



6. Set high work standards	1 2 3 4 5	1 2 3 4 5
7. Evaluate and monitor own performance from feedback and reflection	1 2 3 4 5	1 2 3 4 5
8. Manage time to achieve professional commitments	1 2 3 4 5	1 2 3 4 5
9. Manage resources to achieve professional commitments	1 2 3 4 5	1 2 3 4 5
10. Anticipate challenges and plan potential solutions	1 2 3 4 5	1 2 3 4 5
11. Identify opportunities not obvious to others	1 2 3 4 5	1 2 3 4 5
12. Open to new ideas and opportunities	1 2 3 4 5	1 2 3 4 5
13. Be flexible in new or different situations/opportunities	1 2 3 4 5	1 2 3 4 5
<b>Interpersonal and communication</b>		
1. Work effectively with others	1 2 3 4 5	1 2 3 4 5
2. Work in harmony with others contributing towards common goals	1 2 3 4 5	1 2 3 4 5
3. Communicate effectively in writing and orally appropriate to the situation	1 2 3 4 5	1 2 3 4 5
4. Engage effectively in discussion in a professional manner	1 2 3 4 5	1 2 3 4 5
5. Evaluate and present outcomes using oral presentations	1 2 3 4 5	1 2 3 4 5
6. Communicate effectively information, ideas, problems and solutions to specialist and non-specialist audiences	1 2 3 4 5	1 2 3 4 5
7. Aware of cultural and language differences in all communication	1 2 3 4 5	1 2 3 4 5
8. Fluency in English language	1 2 3 4 5	1 2 3 4 5
9. Apply active listening and understanding	1 2 3 4 5	1 2 3 4 5
10. Apply effective interviewing techniques	1 2 3 4 5	1 2 3 4 5
11. Negotiate with people from different backgrounds	1 2 3 4 5	1 2 3 4 5
12. Negotiate and manage conflicts	1 2 3 4 5	1 2 3 4 5
13. Interact effectively with others in a professional manner	1 2 3 4 5	1 2 3 4 5

14. Present ideas clearly and influence others to provide support and commitment	1 2 3 4 5	1 2 3 4 5
<b>Organisational and business management</b>		
1. Able to select and assign priorities within restricted resources	1 2 3 4 5	1 2 3 4 5
2. Organise work to meet deadlines	1 2 3 4 5	1 2 3 4 5
3. Able to review own work to determine whether it complies with quality standards	1 2 3 4 5	1 2 3 4 5
4. Able to review the work of others to determine whether it complies with quality standards	1 2 3 4 5	1 2 3 4 5
5. Able to motivate and to develop others	1 2 3 4 5	1 2 3 4 5
6. Able to organise and delegate tasks	1 2 3 4 5	1 2 3 4 5
7. Apply leadership skills to influence others to work towards common goals	1 2 3 4 5	1 2 3 4 5
8. Apply tools and technology to increase efficiency and effectiveness e.g., use of internet, spreadsheet, word processing	1 2 3 4 5	1 2 3 4 5
9. Apply information technology as a management tool e.g., computerised accounting systems	1 2 3 4 5	1 2 3 4 5
<b>Ethics in accounting/business</b>		
1) Understand the nature of ethics in accounting/business	1 2 3 4 5	1 2 3 4 5
2) Identify ethical issues and determine when ethical principles apply	1 2 3 4 5	1 2 3 4 5
3) Analyze alternative courses of action and determine the ethical consequences of these	1 2 3 4 5	1 2 3 4 5
4) Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior to ethical dilemmas and determine an appropriate approach	1 2 3 4 5	1 2 3 4 5

**Question 3: Constraining factors in development of generic skills**

For each statement listed below, please indicate the extent of your agreement that the following factors may have constrained the development of generic skills in accounting education at university.

**Please use the following scale 1 (Strongly disagree) to 5 (Strongly agree)**

Constraining factors	1(Strongly disagree).....5(Strongly agree)
1. Generic skills are not considered important by students	1 2 3 4 5
2. Generic skills are not considered important by academics	1 2 3 4 5
3. Large class sizes impede the development of generic skills	1 2 3 4 5
4. Our accounting curriculum tends to focus more on content and less on generic skills	1 2 3 4 5
5. There is insufficient time for the development of generic skills	1 2 3 4 5
6. The development of students' generic skills is not a priority at my University	1 2 3 4 5
7. Educators lack expertise in helping students develop generic skills.	1 2 3 4 5
8. Graduates' employability is not a priority at my University.	1 2 3 4 5
9. Students lack the ability to improve their generic skills	1 2 3 4 5
10. Students' own motivation to develop these generic skills	1 2 3 4 5
Any other constraining factors that impede the development of students' generic skills (please specify):	

#### Question 4: General questions about generic skills

- 4- Are there any important skills that are not listed in Questions 1 and 2? If so, please specify them in the box below.

- 5- Are there any suggestions for improving the development of generic skills for accounting students at university? If so, please specify them in the box below.

- 6- Are there any other comments you wish to make related to generic skills? If so, please write them in the box below:

### Question 5: Demographics

Please tick the box or fill in the details:

<p>a) Name of university you graduated from (optional):.....</p> <p>b) Gender : <input type="checkbox"/> Male <input type="checkbox"/> Female</p> <p>c) Year of birth: .....</p> <p>d) Were you an</p> <p><input type="checkbox"/> Undergraduate student</p> <p><input type="checkbox"/> Postgraduate student</p> <p><input type="checkbox"/> Other (Please Specify).....</p> <p>e) Your study was:</p> <p><input type="checkbox"/> full-time</p> <p><input type="checkbox"/> part-time</p> <p><input type="checkbox"/> other (please specify)</p> <p>f) Are you working now?</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes</p> <p>If yes, how many years ? .....years</p>	<p>g) The organisation you work in is a:</p> <p><input type="checkbox"/> Big 4 accounting firm</p> <p><input type="checkbox"/> Other accounting firm</p> <p><input type="checkbox"/> A public unlisted company</p> <p><input type="checkbox"/> A public listed company</p> <p><input type="checkbox"/> A private company</p> <p><input type="checkbox"/> Public sector organisation</p> <p><input type="checkbox"/> Private sector not-for-profit entity</p> <p><input type="checkbox"/> Academia</p> <p><input type="checkbox"/> Other (please specify):.....</p> <p>h) Where did you attain your most recent degree?</p> <p><input type="checkbox"/> Saudi Arabia</p> <p><input type="checkbox"/> Overseas countries</p> <ul style="list-style-type: none"><li>• If you would to receive a copy of the findings of this study, please provide your email address: .....</li></ul>
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# Questionnaire

**For**

**Accounting educators**

**Generic skills in accounting education in Saudi Arabia**

## Participant Information Sheet

I invite you to participate in my study which examines the development of generic skills in accounting education in Saudi Arabia.

The questions in this survey relate to your perception of:

- the important generic skills needed for accounting graduates to be successful in employment,
- the level of competence accounting graduates of your University should acquire on completion of academic study,
- the level of competence accounting graduates of your University have acquired on completion of academic study,
- the factors that constrain or impede the development of students' generic skills.

Please read the instructions for each question and consider the response options carefully. There are no right or wrong answers. There are some open-ended questions for you to provide some comments or feedback. It should take about 15 minutes to complete this questionnaire. If you would like to receive a copy of the findings of this study, please provide your details at the end of the questionnaire.

Participation in this study is voluntary and you have the right not to answer any question, or to withdraw your consent and terminate participation at any time.

All responses will be treated as completely confidential. No individual respondent or institution will be identified in any material published from this survey, nor will any of the data obtained be passed on to any other party.

This project has been evaluated by peer review and judged to be low risk. Consequently, it has not been reviewed by one of the University's Human Ethics Committees. The researcher of this study is responsible for the ethical conduct of this research. If you have any concerns about the conduct of this research that you wish to raise with someone other than the researcher(s), please contact Dr Brian Finch, Director, Research Ethics, telephone +646 356 9099 extn 86015, email: [humanethics@massey.ac.nz](mailto:humanethics@massey.ac.nz) .

## Question 1: Importance of generic skills

For each of the skills listed below, please circle the number to indicate how important each skill is required for accounting graduates to be successful in employment after graduation

Please use the following scale 1 (Not Important) to 5 (Very Important)

Generic skills	Level of importance 1(Not Important).....5(Very Important)
<b>Intellectual</b>	
1. Able to locate, obtain, analyse and integrate information from various sources and perspectives	1 2 3 4 5
2. Identify and evaluate alternatives	1 2 3 4 5
3. Apply logical and analytical thinking	1 2 3 4 5
4. Apply professional judgment to reach well-reasoned conclusions	1 2 3 4 5
5. Identify when it is appropriate to consult with specialists to solve problems and reach conclusions	1 2 3 4 5
6. Reason logically and critically analyse the problem	1 2 3 4 5
7. Use innovative thinking to solve problems	1 2 3 4 5
8. Identify and solve unstructured problems	1 2 3 4 5
9. Identify and solve multi-faceted problems	1 2 3 4 5
<b>Personal</b>	
1. Manage own learning using available resources	1 2 3 4 5
2. Take responsibility for own work with minimum direction	1 2 3 4 5
3. Have enthusiasm for ongoing learning	1 2 3 4 5
4. Apply professional scepticism through questioning	1 2 3 4 5
5. Critically assess all information	1 2 3 4 5
6. Set high work standards	1 2 3 4 5
7. Evaluate and monitor own performance from feedback and reflection	1 2 3 4 5
8. Manage time to achieve professional commitments	1 2 3 4 5
9. Manage resources to achieve professional commitments	1 2 3 4 5
10. Anticipate challenges and plan potential solutions	1 2 3 4 5
11. Identify opportunities not obvious to others	1 2 3 4 5
12. Open to new ideas and opportunities	1 2 3 4 5
13. Be flexible in new or different situations/opportunities	1 2 3 4 5
<b>Interpersonal and communication</b>	
1. Work effectively with others	1 2 3 4 5
2. Work in harmony with others contributing towards common goals	1 2 3 4 5
3. Communicate effectively in writing and orally appropriate to the situation	1 2 3 4 5



4. Engage effectively in discussion in a professional manner	1 2 3 4 5
5. Evaluate and present outcomes using oral presentations	1 2 3 4 5
6. Communicate effectively information, ideas, problems and solutions to specialist and non-specialist audiences	1 2 3 4 5
7. Aware of cultural and language differences in all communication	1 2 3 4 5
8. Fluency in English language	1 2 3 4 5
9. Apply active listening and understanding	1 2 3 4 5
10. Apply effective interviewing techniques	1 2 3 4 5
11. Negotiate with people from different backgrounds	1 2 3 4 5
12. Negotiate and manage conflicts	1 2 3 4 5
13. Interact effectively with others in a professional manner	1 2 3 4 5
14. Present ideas clearly and influence others to provide support and commitment	1 2 3 4 5
<b>Organizational and business management</b>	
1. Able to select and assign priorities within restricted resources	1 2 3 4 5
2. Organise work to meet deadlines	1 2 3 4 5
3. Able to review own work to determine whether it complies with quality standards	1 2 3 4 5
4. Able to review the work of others to determine whether it complies with quality standards	1 2 3 4 5
5. Able to motivate and to develop others	1 2 3 4 5
6. Able to organise and delegate tasks	1 2 3 4 5
7. Apply leadership skills to influence others to work towards common goals	1 2 3 4 5
8. Apply tools and technology to increase efficiency and effectiveness e.g., use of internet, spreadsheet, word processing	1 2 3 4 5
9. Apply information technology as a management tool e.g., computerised accounting systems	1 2 3 4 5
<b>Ethics in accounting/business</b>	
1. Understand the nature of ethics in accounting/business	1 2 3 4 5
2. Identify ethical issues and determine when ethical principles apply	1 2 3 4 5
3. Analyze alternative courses of action and determine the ethical consequences of these	1 2 3 4 5
4. Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior to ethical dilemmas and determine an appropriate approach	1 2 3 4 5

## Question 2: Level of competence

For each of the skills listed below, please circle the number that indicates (i) the level of competence accounting graduates of your University should acquire on completion of academic study and (ii) the level of competence accounting graduates of your University have acquired on completion of academic study

Please use the scale 1 (Not competent) to 5 (Very competent)

Generic skills	Level of competence accounting graduates on completion of academic study	
	Should acquire	Have acquired
	1(Not competent).....5(Very competent)	1(Not competent).....5(Very competent)
<b>Intellectual</b>		
1. Able to locate, obtain, analyse and integrate information from various sources and perspectives	1 2 3 4 5	1 2 3 4 5
2. Identify and evaluate alternatives	1 2 3 4 5	1 2 3 4 5
3. Apply logical and analytical thinking	1 2 3 4 5	1 2 3 4 5
4. Apply professional judgment to reach well-reasoned conclusions	1 2 3 4 5	1 2 3 4 5
5. Identify when it is appropriate to consult with specialists to solve problems and reach conclusions	1 2 3 4 5	1 2 3 4 5
6. Reason logically and critically analyse the problem	1 2 3 4 5	1 2 3 4 5
7. Use innovative thinking to solve problems	1 2 3 4 5	1 2 3 4 5
8. Identify and solve unstructured problems	1 2 3 4 5	1 2 3 4 5
9. Identify and solve multi-faceted problems	1 2 3 4 5	1 2 3 4 5
<b>Personal</b>		
1. Manage own learning using available resources	1 2 3 4 5	1 2 3 4 5
2. Take responsibility for own work with minimum direction	1 2 3 4 5	1 2 3 4 5
3. Have enthusiasm for ongoing learning	1 2 3 4 5	1 2 3 4 5
4. Apply professional scepticism through questioning	1 2 3 4 5	1 2 3 4 5
5. Critically assess all information	1 2 3 4 5	1 2 3 4 5
6. Set high work standards	1 2 3 4 5	1 2 3 4 5

7. Evaluate and monitor own performance from feedback and reflection	1 2 3 4 5	1 2 3 4 5
8. Manage time to achieve professional commitments	1 2 3 4 5	1 2 3 4 5
9. Manage resources to achieve professional commitments	1 2 3 4 5	1 2 3 4 5
10. Anticipate challenges and plan potential solutions	1 2 3 4 5	1 2 3 4 5
11. Identify opportunities not obvious to others	1 2 3 4 5	1 2 3 4 5
12. Open to new ideas and opportunities	1 2 3 4 5	1 2 3 4 5
13. Be flexible in new or different situations/opportunities	1 2 3 4 5	1 2 3 4 5
<b>Interpersonal and communication</b>		
1. Work effectively with others	1 2 3 4 5	1 2 3 4 5
2. Work in harmony with others contributing towards common goals	1 2 3 4 5	1 2 3 4 5
3. Communicate effectively in writing and orally appropriate to the situation	1 2 3 4 5	1 2 3 4 5
4. Engage effectively in discussion in a professional manner	1 2 3 4 5	1 2 3 4 5
5. Evaluate and present outcomes using oral presentations	1 2 3 4 5	1 2 3 4 5
6. Communicate effectively information, ideas, problems and solutions to specialist and non-specialist audiences	1 2 3 4 5	1 2 3 4 5
7. Aware of cultural and language differences in all communication	1 2 3 4 5	1 2 3 4 5
8. Fluency in English language	1 2 3 4 5	1 2 3 4 5
9. Apply active listening and understanding	1 2 3 4 5	1 2 3 4 5
10. Apply effective interviewing techniques	1 2 3 4 5	1 2 3 4 5
11. Negotiate with people from different backgrounds	1 2 3 4 5	1 2 3 4 5
12. Negotiate and manage conflicts	1 2 3 4 5	1 2 3 4 5
13. Interact effectively with others in a professional manner	1 2 3 4 5	1 2 3 4 5
14. Present ideas clearly and influence others to provide support and commitment	1 2 3 4 5	1 2 3 4 5
<b>Organizational and business management</b>		

1. Able to select and assign priorities within restricted resources	1 2 3 4 5	1 2 3 4 5
2. Organise work to meet deadlines	1 2 3 4 5	1 2 3 4 5
3. Able to review own work to determine whether it complies with quality standards	1 2 3 4 5	1 2 3 4 5
4. Able to review the work of others to determine whether it complies with quality standards	1 2 3 4 5	1 2 3 4 5
5. Able to motivate and to develop others	1 2 3 4 5	1 2 3 4 5
6. Able to organise and delegate tasks	1 2 3 4 5	1 2 3 4 5
7. Apply leadership skills to influence others to work towards common goals	1 2 3 4 5	1 2 3 4 5
8. Apply tools and technology to increase efficiency and effectiveness e.g., use of internet, spreadsheet, word processing	1 2 3 4 5	1 2 3 4 5
9. Apply information technology as a management tool e.g., computerised accounting systems	1 2 3 4 5	1 2 3 4 5
<b>Ethics in accounting/business</b>		
1. Understand the nature of ethics in accounting/business	1 2 3 4 5	1 2 3 4 5
2. Identify ethical issues and determine when ethical principles apply	1 2 3 4 5	1 2 3 4 5
3. Analyze alternative courses of action and determine the ethical consequences of these	1 2 3 4 5	1 2 3 4 5
4. Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior to ethical dilemmas and determine an appropriate approach	1 2 3 4 5	1 2 3 4 5

### Question 3: Constraining factors in development of generic skills

For each statement listed below, please indicate the extent of your agreement that the following factors may have constrained the development of generic skills in accounting education at your university.  
**Please use the following scale 1 (Strongly disagree) to 5 (Strongly agree)**

Constraining factors	1(Strongly disagree).....5(Strongly agree)
1. Generic skills are not considered important by students	1 2 3 4 5
2. Generic skills are not considered important by academics	1 2 3 4 5
3. Large class sizes impede the development of generic skills	1 2 3 4 5
4. Our accounting curriculum tends to focus more on content and less on generic skills	1 2 3 4 5
5. There is insufficient time for the development of generic skills	1 2 3 4 5
6. The development of students' generic skills is not a priority at my University	1 2 3 4 5
7. Educators lack expertise in helping students develop generic skills.	1 2 3 4 5
8. Graduates' employability is not a priority at my University.	1 2 3 4 5
9. Educators' workloads impede the desire to develop students' generic skills.	1 2 3 4 5
10. Students lack the ability to improve their generic skills	1 2 3 4 5
11. Students' own motivation to develop these generic skills	1 2 3 4 5
Any other constraining factors that impede the development of students' generic skills (please specify):	

**Question 4: General questions about generic skills**

7- Are there any important skills that are not listed in Questions 1 and 2? If so, please specify them in the box below.

8- Are there any suggestions for improving the development of generic skills for accounting students at your university? If so, please specify them in the box below.

9- Are there any other comments you wish to make related to generic skills? If so, please write them in the box below:

### Question 5: Demographics

Please tick the box or fill in the details:

<p>a) Name of University (optional) .....</p> <p>b) Gender : <input type="checkbox"/> Male <input type="checkbox"/> Female</p> <p>c) Year of birth: .....</p> <p>d) Level of Education  <input type="checkbox"/> Bachelor Degree  <input type="checkbox"/> Master Degree  <input type="checkbox"/> Doctorate Degree  <input type="checkbox"/> Other (Please Specify.....)</p> <p>e) In which country did you complete your most recent degree?  <input type="checkbox"/> Saudi Arabia  <input type="checkbox"/> Overseas</p> <p>f) At what level do you mainly teach in the accounting programme?  <input type="checkbox"/> Undergraduate  <input type="checkbox"/> Postgraduate  <input type="checkbox"/> Other (please specify)</p> <p>g) Are you a full-time or a part-time academic?  <input type="checkbox"/> Full-time academic  <input type="checkbox"/> Part-time academic</p>	<p>h) How long have you been involved in teaching accounting courses?..... years</p> <p>i) Title of your position:  <input type="checkbox"/> Professor  <input type="checkbox"/> Associate professor  <input type="checkbox"/> Assistant professor  <input type="checkbox"/> Senior lecturer  <input type="checkbox"/> Lecturer  <input type="checkbox"/> Assistant lecturer</p> <p>j) Please name the accounting subject(s) are you teaching at your university:  .....  .....  .....  .....</p> <p>• If you would to receive a copy of the findings of this study, please provide your email address:  .....</p>
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# Questionnaire

For

Employers

**Generic skills in accounting education in Saudi Arabia**



## Participant Information Sheet

I invite you to participate in my study which examines the development of generic skills in accounting education in Saudi Arabia.

The questions in this survey relate to your perception of:

- the important generic skills needed for accounting graduates to be successful in employment,
- The level of competence accounting graduates should acquire on completion of academic study,
- the level of competence the accounting graduates you have hired (entry level) possess.  
(An entry-level accountant refers to the first job that a new accounting graduate takes upon completion of an accounting degree program).

Please read the instructions for each question and consider the response options carefully. There are no right or wrong answers. There are some open-ended questions for you to provide some comments or feedback. It should take about 15 minutes to complete this questionnaire. If you would like to receive a copy of the findings of this study, please provide your details at the end of the questionnaire.

Participation in this study is voluntary and you have the right not to answer any question, or to withdraw your consent and terminate participation at any time.

All responses will be treated as completely confidential. No individual respondent or institution will be identified in any material published from this survey, nor will any of the data obtained be passed on to any other party.

This project has been evaluated by peer review and judged to be low risk. Consequently, it has not been reviewed by one of the University's Human Ethics Committees. The researcher of this study is responsible for the ethical conduct of this research. If you have any concerns about the conduct of this research that you wish to raise with someone other than the researcher(s), please contact Dr Brian Finch, Director, Research Ethics, telephone +646 356 9099 extn 86015, email: [humanethics@massey.ac.nz](mailto:humanethics@massey.ac.nz) .

### Question 1: Importance of generic skills

For each of the skills listed below, please circle the number to indicate how important each skill is required for accounting graduates to be successful in employment after graduation

Please use the following scale 1 (Not Important) to 5 (Very Important)

Generic skills	Level of importance 1(Not Important).....5(Very Important)
<b>Intellectual</b>	
1. Able to locate, obtain, analyse and integrate information from various sources and perspectives	1 2 3 4 5
2. Identify and evaluate alternatives	1 2 3 4 5
3. Apply logical and analytical thinking	1 2 3 4 5
4. Apply professional judgment to reach well-reasoned conclusions	1 2 3 4 5
5. Identify when it is appropriate to consult with specialists to solve problems and reach conclusions	1 2 3 4 5
6. Reason logically and critically analyse the problem	1 2 3 4 5
7. Use innovative thinking to solve problems	1 2 3 4 5
8. Identify and solve unstructured problems	1 2 3 4 5
9. Identify and solve multi-faceted problems	1 2 3 4 5
<b>Personal</b>	
1. Manage own learning using available resources	1 2 3 4 5
2. Take responsibility for own work with minimum direction	1 2 3 4 5
3. Have enthusiasm for ongoing learning	1 2 3 4 5
4. Apply professional scepticism through questioning	1 2 3 4 5
5. Critically assess all information	1 2 3 4 5
6. Set high work standards	1 2 3 4 5
7. Evaluate and monitor own performance from feedback and reflection	1 2 3 4 5
8. Manage time to achieve professional commitments	1 2 3 4 5
9. Manage resources to achieve professional commitments	1 2 3 4 5
10. Anticipate challenges and plan potential solutions	1 2 3 4 5
11. Identify opportunities not obvious to others	1 2 3 4 5
12. Open to new ideas and opportunities	1 2 3 4 5

13. Be flexible in new or different situations/opportunities	1 2 3 4 5
<b>Interpersonal and communication</b>	
1. Work effectively with others	1 2 3 4 5
2. Work in harmony with others contributing towards common goals	1 2 3 4 5
3. Communicate effectively in writing and orally appropriate to the situation	1 2 3 4 5
4. Engage effectively in discussion in a professional manner	1 2 3 4 5
5. Evaluate and present outcomes using oral presentations	1 2 3 4 5
6. Communicate effectively information, ideas, problems and solutions to specialist and non-specialist audiences	1 2 3 4 5
7. Aware of cultural and language differences in all communication	1 2 3 4 5
8. Fluency in English language	1 2 3 4 5
9. Apply active listening and understanding	1 2 3 4 5
10. Apply effective interviewing techniques	1 2 3 4 5
11. Negotiate with people from different backgrounds	1 2 3 4 5
12. Negotiate and manage conflicts	1 2 3 4 5
13. Interact effectively with others in a professional manner	1 2 3 4 5
14. Present ideas clearly and influence others to provide support and commitment	1 2 3 4 5
<b>Organizational and business management</b>	
1. Able to select and assign priorities within restricted resources	1 2 3 4 5
2. Organise work to meet deadlines	1 2 3 4 5
3. Able to review own work to determine whether it complies with quality standards	1 2 3 4 5
4. Able to review the work of others to determine whether it complies with quality standards	1 2 3 4 5
5. Able to motivate and to develop others	1 2 3 4 5
6. Able to organise and delegate tasks	1 2 3 4 5
7. Apply leadership skills to influence others to work towards common goals	1 2 3 4 5
8. Apply tools and technology to increase efficiency and effectiveness e.g., use of internet, spreadsheet, word processing	1 2 3 4 5
9. Apply information technology as a management tool e.g., computerised accounting systems	1 2 3 4 5

<b>Ethics in accounting/business</b>	
1. Understand the nature of ethics in accounting/business	1 2 3 4 5
2. Identify ethical issues and determine when ethical principles apply	1 2 3 4 5
3. Analyze alternative courses of action and determine the ethical consequences of these	1 2 3 4 5
4. Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior to ethical dilemmas and determine an appropriate approach	1 2 3 4 5

## Question 2: Level of competence

For each of the skills listed below, please circle the number that indicates (i) The level of competence accounting graduates should acquire on completion of academic study and (ii) the level of competence the accounting graduates you have hired (entry level) possess.

Please use the scale 1 (Not competent) to 5 (Very competent)

<b>Generic skills</b>	<b>Level of competence that should be developed on completion of academic study</b> <small>1(Not competent).....5(Very competent)</small>	<b>Level of competence that accounting graduates you have hired (entry level) possess</b> <small>1(Not competent).....5(Very competent)</small>
<b>Intellectual</b>		
1. Able to locate, obtain, analyse and integrate information from various sources and perspectives	1 2 3 4 5	1 2 3 4 5
2. Identify and evaluate alternatives	1 2 3 4 5	1 2 3 4 5
3. Apply logical and analytical thinking	1 2 3 4 5	1 2 3 4 5
4. Apply professional judgment to reach well-reasoned conclusions	1 2 3 4 5	1 2 3 4 5
5. Identify when it is appropriate to consult with specialists to solve problems and reach conclusions	1 2 3 4 5	1 2 3 4 5
6. Reason logically and critically analyse the problem	1 2 3 4 5	1 2 3 4 5
7. Use innovative thinking to solve problems	1 2 3 4 5	1 2 3 4 5
8. Identify and solve unstructured problems	1 2 3 4 5	1 2 3 4 5
9. Identify and solve multi-faceted problems	1 2 3 4 5	1 2 3 4 5
<b>Personal</b>		
1. Manage own learning using available resources	1 2 3 4 5	1 2 3 4 5
2. Take responsibility for own work with minimum direction	1 2 3 4 5	1 2 3 4 5
3. Have enthusiasm for ongoing learning	1 2 3 4 5	1 2 3 4 5
4. Apply professional scepticism through questioning	1 2 3 4 5	1 2 3 4 5
5. Critically assess all information	1 2 3 4 5	1 2 3 4 5

6. Set high work standards	1 2 3 4 5	1 2 3 4 5
7. Evaluate and monitor own performance from feedback and reflection	1 2 3 4 5	1 2 3 4 5
8. Manage time to achieve professional commitments	1 2 3 4 5	1 2 3 4 5
9. Manage resources to achieve professional commitments	1 2 3 4 5	1 2 3 4 5
10. Anticipate challenges and plan potential solutions	1 2 3 4 5	1 2 3 4 5
11. Identify opportunities not obvious to others	1 2 3 4 5	1 2 3 4 5
12. Open to new ideas and opportunities	1 2 3 4 5	1 2 3 4 5
13. Be flexible in new or different situations/opportunities	1 2 3 4 5	1 2 3 4 5
<b>Interpersonal and communication</b>		
1. Work effectively with others	1 2 3 4 5	1 2 3 4 5
2. Work in harmony with others contributing towards common goals	1 2 3 4 5	1 2 3 4 5
3. Communicate effectively in writing and orally appropriate to the situation	1 2 3 4 5	1 2 3 4 5
4. Engage effectively in discussion in a professional manner	1 2 3 4 5	1 2 3 4 5
5. Evaluate and present outcomes using oral presentations	1 2 3 4 5	1 2 3 4 5
6. Communicate effectively information, ideas, problems and solutions to specialist and non-specialist audiences	1 2 3 4 5	1 2 3 4 5
7. Aware of cultural and language differences in all communication	1 2 3 4 5	1 2 3 4 5
8. Fluency in English language	1 2 3 4 5	1 2 3 4 5
9. Apply active listening and understanding	1 2 3 4 5	1 2 3 4 5
10. Apply effective interviewing techniques	1 2 3 4 5	1 2 3 4 5
11. Negotiate with people from different backgrounds	1 2 3 4 5	1 2 3 4 5
12. Negotiate and manage conflicts	1 2 3 4 5	1 2 3 4 5
13. Interact effectively with others in a professional manner	1 2 3 4 5	1 2 3 4 5

14. Present ideas clearly and influence others to provide support and commitment	1 2 3 4 5	1 2 3 4 5
<b>Organizational and business management</b>		
1. Able to select and assign priorities within restricted resources	1 2 3 4 5	1 2 3 4 5
2. Organise work to meet deadlines	1 2 3 4 5	1 2 3 4 5
3. Able to review own work to determine whether it complies with quality standards	1 2 3 4 5	1 2 3 4 5
4. Able to review the work of others to determine whether it complies with quality standards	1 2 3 4 5	1 2 3 4 5
5. Able to motivate and to develop others	1 2 3 4 5	1 2 3 4 5
6. Able to organise and delegate tasks	1 2 3 4 5	1 2 3 4 5
7. Apply leadership skills to influence others to work towards common goals	1 2 3 4 5	1 2 3 4 5
8. Apply tools and technology to increase efficiency and effectiveness e.g., use of internet, spreadsheet, word processing	1 2 3 4 5	1 2 3 4 5
9. Apply information technology as a management tool e.g., computerised accounting systems	1 2 3 4 5	1 2 3 4 5
<b>Ethics in accounting/business</b>		
1. Understand the nature of ethics in accounting/business	1 2 3 4 5	1 2 3 4 5
2. Identify ethical issues and determine when ethical principles apply	1 2 3 4 5	1 2 3 4 5
3. Analyze alternative courses of action and determine the ethical consequences of these	1 2 3 4 5	1 2 3 4 5
4. Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior to ethical dilemmas and determine an appropriate approach	1 2 3 4 5	1 2 3 4 5

### Question 3: General questions about generic skills

10- Are there any important skills that are not listed in Questions 1 and 2? If so, please specify them in the box below.

11- Are there any suggestions for improving the development of generic skills for accounting students at university? If so, please specify them in the box below.

12- Are there any other comments you wish to make related to generic skills? If so, please write them in the box below:



#### Question 4: Demographics

Please tick the box or fill in the details:

<p>a) Name of Organisation (optional) : .....</p> <p>b) Gender : <input type="checkbox"/> Male <input type="checkbox"/> Female</p> <p>c) Year of birth: .....</p> <p>d) Type of organisation :</p> <p><input type="checkbox"/> Government</p> <p><input type="checkbox"/> Industry and commerce</p> <p><input type="checkbox"/> Accounting firm</p> <p><input type="checkbox"/> Other (please specify).....</p> <p>e) Number of employees</p> <p><input type="checkbox"/> &lt;20</p> <p><input type="checkbox"/> &gt;20 and &lt;50</p> <p><input type="checkbox"/> &gt;50 and &lt;100</p> <p><input type="checkbox"/> More than 100</p> <p>f) Title of your position:.....</p>	<p>g) How long have you been working? ..... years</p> <p>h) Level of Education</p> <p><input type="checkbox"/> Bachelor Degree</p> <p><input type="checkbox"/> Master Degree</p> <p><input type="checkbox"/> Doctorate Degree</p> <p><input type="checkbox"/> Other (Please Specify)</p> <p>i) In which country did you complete your degree?</p> <p><input type="checkbox"/> Saudi Arabia</p> <p><input type="checkbox"/> Overseas</p> <ul style="list-style-type: none"><li>• If you would to receive a copy of the findings of this study, please provide your email address: .....</li></ul>
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Appendix E5: Translation of Questionnaire in Arabic Language For Final Year Students

# الأستبيان

لطلاب السنة الأخيرة

قسم المحاسبة

تطوير المهارات العامة في التعليم المحاسبي في المملكة العربية السعودية

## ورقة المعلومات للمشاركة

أدعوك للمشاركة في دراستي التي تبحث في تطوير المهارات العامة في التعليم المحاسبي في المملكة العربية السعودية.

الأسئلة في هذا الاستبيان تتعلق بتصورك من خلال النقاط التالية:

حاجة المهارات العامة المهمة لخريجي المحاسبة للنجاح الوظيفي،

مستوى كفاءة خريجي المحاسبة في جامعتك التي يجب اكتسابها عند الانتهاء من الدراسة الأكاديمية ،

مستوى الكفاءة التي تتوقع اكتسابها عند الانتهاء من الدراسة الأكاديمية،

العوامل التي تعيق أو تعرقل تطوير المهارات العامة لطلاب المحاسبة.

يرجى قراءة التعليمات عن كل سؤال، والنظر في خيارات الاستجابة بعناية. لا توجد إجابات صحيحة أو خاطئة. هناك بعض الأسئلة المفتوحة بالنسبة لك لتوفير بعض التعليقات أو الملاحظات. يستغرق إكمال هذا الاستبيان حوالي 10-15 دقيقة. إذا كنت ترغب في الحصول على نسخة من النتائج التي توصلت إليها هذه الدراسة، يرجى تقديم الأيميل الخاص بك في نهاية الاستبيان.

المشاركة في هذه الدراسة هي طوعية ولديك الحق في عدم الرد على أي سؤال، أو لسحب موافقتك وإنهاء المشاركة في أي وقت.

جميع الاجابات او الردود سوف تعامل بسرية تامة. لن يتم ذكر او تحديد اي شخص او مؤسسة في اي من المواد المنشورة في هذه الاستبيان ولن يتم تمرير أي من البيانات التي تم الحصول عليها إلى أي طرف آخر.

هذه الدراسة قد قيمت من خلال لجنة النظراء والحكم عليها بقلة المخاطر. ونتيجة لذلك، لم يتم مراجعتها من اي شخص من لجان الأخلاقيات الإنسانية في الجامعة. الباحث في هذه الدراسة هو المسؤول عن السلوك الأخلاقي لهذا البحث. إذا كان لديك أية مخاوف حول سير هذا البحث وتريد التواصل مع شخص اخر غير الباحث، يرجى الاتصال على الدكتور بريان فينش، مدير أخلاقيات البحوث، الهاتف +006463569099 تحويلة 86015 او البريد

[الالكتروني:humanethics@massey.ac.nz](mailto:humanethics@massey.ac.nz)

**السؤال الاول: اهمية المهارات العامة**

لكل مهارة من المهارات المدرجة ادناه, يرجى وضع دائرة على الرقم المناسب الذي يشير الى تصورك لمدى اهمية كل مهارة مطلوبة لخريجي المحاسبة للنجاح الوظيفي بعد التخرج

الرجاء استخدام المقاييس التالية 1 (غير مهم) الي 5 (مهم جدا)

تصورك لمستوى الاهمية 1 (غير مهم) الي 5 (مهم جدا)	المهارات العامة
	<b>المهارات الفكرية</b>
1 2 3 4 5	القدرة على تحديد والحصول والتحليل ودمج المعلومات من مصادر ووجهات نظر مختلفة
1 2 3 4 5	تحديد وتقييم البدائل
1 2 3 4 5	تطبيق التفكير المنطقي والتحليلي
1 2 3 4 5	تطبيق الحكم او القرار المهني للتوصل إلى استنتاجات منطقية جيدا
1 2 3 4 5	تحديد عندما يكون الوقت ملائما للتشاور مع المختصين في حل المشاكل والتوصل إلى استنتاجات
1 2 3 4 5	السبب المنطقي والتحليل النقدي للمشكلة
1 2 3 4 5	إستخدام التفكير الإبداعي في حل المشكلات
1 2 3 4 5	تحديد وحل المشاكل الغير منظمة
1 2 3 4 5	تحديد وحل المشاكل المتعددة الأوجه
	<b>المهارات الشخصية</b>
1 2 3 4 5	إدارة التعلم الخاصة باستخدام الموارد المتاحة
1 2 3 4 5	تحمل المسؤولية للعمل او المهمة الخاصة مع الحد الأدنى للإشراف
1 2 3 4 5	لديك الحماس للتعلم المستمر
1 2 3 4 5	تطبيق الشك المهني من خلال الاستجواب او المسائلة
1 2 3 4 5	تقييم جميع المعلومات بشكل نقدي
1 2 3 4 5	وضع او ضبط معايير العمل العالية
1 2 3 4 5	تقييم ورصد الأداء الخاص من خلال ردود الفعل والتفكير
1 2 3 4 5	إدارة الوقت لتحقيق الالتزامات المهنية
1 2 3 4 5	إدارة الموارد لتحقيق الالتزامات المهنية
1 2 3 4 5	توقع التحديات وتخطيط الحلول الممكنة
1 2 3 4 5	تحديد الفرص الغير واضحة للآخرين
1 2 3 4 5	الانفتاح على الأفكار والفرص الجديدة

1 2 3 4 5	كن مرنا في الحالات / الفرص الجديدة أو المختلفة
	<b>مهارات التعامل مع الآخرين ومهارات الاتصال</b>
1 2 3 4 5	العمل بفعالية مع الآخرين
1 2 3 4 5	العمل في وئام مع الآخرين للمساهمة في تحقيق الاهداف المشتركة
1 2 3 4 5	التواصل الفعال في الكتابة والشفافية الملائمة للوضع
1 2 3 4 5	المشاركة بفعالية في النقاشات بطريقة احترافية
1 2 3 4 5	التقييم وعرض النتائج باستخدام العروض الشفهية
1 2 3 4 5	التواصل الفعال للمعلومات والأفكار والمشاكل والحلول الي المتخصصين وغير المتخصصين من الجماهير
1 2 3 4 5	معرفة او ادراك الثقافة و اختلاف اللغات عن طريق التواصل
1 2 3 4 5	التحدث باللغة الانجليزية بطلاقة
1 2 3 4 5	تطبيق الاستماع والفهم الفعال
1 2 3 4 5	تطبيق تقنيات إجراء المقابلات الفعالة
1 2 3 4 5	التفاوض مع اشخاص ذو خلفيات مختلفة
1 2 3 4 5	التفاوض وإدارة النزاعات
1 2 3 4 5	التواصل الفعال مع الآخرين بطريقة احترافية
1 2 3 4 5	عرض الافكار بشكل واضح والتأثير على الآخرين لتوفير الدعم والالتزام
	<b>المهارات التنظيمية ومهارات إدارة الاعمال</b>
1 2 3 4 5	قادر على تحديد وتعيين الأولويات في إطار الموارد المحدودة
1 2 3 4 5	تنظيم العمل للوفاء بالمواعيد النهائية
1 2 3 4 5	قادر على مراجعة عملك لتحديد ماذا كان يتوافق مع معايير الجودة
1 2 3 4 5	قادر على مراجعة عمل الآخرين لتحديد ماذا كان يتوافق مع معايير الجودة
1 2 3 4 5	قادر على التحفيز وتطوير الآخرين
1 2 3 4 5	قادر على التنظيم ومهام التفويض
1 2 3 4 5	تطبيق المهارات القيادية على التأثير على الآخرين إلى العمل نحو الأهداف المشتركة
1 2 3 4 5	تطبيق الأدوات والتقنيات لزيادة الكفاءة والفعالية على سبيل المثال استخدام الإنترنت، وجداول البيانات ومعالجة النصوص
1 2 3 4 5	تطبيق تكنولوجيا المعلومات كأداة للإدارة على سبيل المثال أنظمة المحاسبة المحوسبة
	<b>مهارات الاخلاق في المحاسبة / الأعمال</b>

1 2 3 4 5	فهم طبيعة الأخلاق في المحاسبة / الأعمال
1 2 3 4 5	تحديد القضايا الأخلاقية وتحديد متى تطبق المبادئ الأخلاقية
1 2 3 4 5	تحليل مسارات بديلة للعمل وتحديد العواقب الأخلاقية لها
1 2 3 4 5	تطبيق المبادئ الأخلاقية الأساسية للنزاهة والموضوعية والكفاءة المهنية والعناية الواجبة، والسرية، والسلوك المهني للمعضلات الأخلاقية وتحديد النهج المناسب

السؤال الثاني: مستوى الكفاءة

لكل مهارة من المهارات المدرجة ادناه, يرجى وضع دائرة على الرقم المناسب الذي يشير الى تصورك في (1) مستوى كفاءة خريجي المحاسبة في جامعتك التي يجب اكتسابها عند الانتهاء من الدراسة الاكاديمية و (2) مستوى الكفاءة التي تتوقع اكتسابها عند الانتهاء من الدراسة الاكاديمية

الرجاء استخدام المقاييس التالية: 1 (غير كفاء) الي 5 (اكفاء جدا)

تصورك لمستوى كفاءة خريجي المحاسبة في جامعتك عند الانتهاء من الدراسة الاكاديمية		المهارات العامة
المتوقع اكتسابها 1 (غير كفاء) الي 5 (اكفاء جدا)	يجب اكتسابها 1 (غير كفاء) الي 5 (اكفاء جدا)	
		<b>المهارات الفكرية</b>
1 2 3 4 5	1 2 3 4 5	القدرة على تحديد والحصول والتحليل ودمج المعلومات من مصادر ووجهات نظر مختلفة
1 2 3 4 5	1 2 3 4 5	تحديد وتقييم البدائل
1 2 3 4 5	1 2 3 4 5	تطبيق التفكير المنطقي والتحليلي
1 2 3 4 5	1 2 3 4 5	تطبيق الحكم او القرار المهني للتوصل إلى استنتاجات منطقية جيدا
1 2 3 4 5	1 2 3 4 5	تحديد عندما يكون الوقت ملائما للتشاور مع المختصين في حل المشاكل والتوصل إلى استنتاجات
1 2 3 4 5	1 2 3 4 5	السبب المنطقي والتحليل النقدي للمشكلة
1 2 3 4 5	1 2 3 4 5	إستخدام التفكير الإبداعي في حل المشكلات
1 2 3 4 5	1 2 3 4 5	تحديد وحل المشاكل الغير منظمة
1 2 3 4 5	1 2 3 4 5	تحديد وحل المشاكل المتعددة الأوجه
		<b>المهارات الشخصية</b>
1 2 3 4 5	1 2 3 4 5	إدارة التعلم الخاصة باستخدام الموارد المتاحة
1 2 3 4 5	1 2 3 4 5	تحمل المسؤولية للعمل او المهمة الخاصة مع الحد الادني للاشراف
1 2 3 4 5	1 2 3 4 5	لديك الحماس للتعلم المستمر
1 2 3 4 5	1 2 3 4 5	تطبيق الشك المهني من خلال الاستجواب او المسائلة
1 2 3 4 5	1 2 3 4 5	تقييم جميع المعلومات بشكل نقدي
1 2 3 4 5	1 2 3 4 5	وضع او ضبط معايير العمل العالية

1 2 3 4 5	1 2 3 4 5	تقييم ورصد الأداء الخاص من خلال ردود الفعل والتفكير
1 2 3 4 5	1 2 3 4 5	إدارة الوقت لتحقيق الالتزامات المهنية
1 2 3 4 5	1 2 3 4 5	إدارة الموارد لتحقيق الالتزامات المهنية
1 2 3 4 5	1 2 3 4 5	توقع التحديات وتخطيط الحلول الممكنة
1 2 3 4 5	1 2 3 4 5	تحديد الفرص الغير واضحة للآخرين
1 2 3 4 5	1 2 3 4 5	الانفتاح على الأفكار والفرص الجديدة
1 2 3 4 5	1 2 3 4 5	كن مرنا في الحالات / الفرص الجديدة أو المختلفة
		<b>مهارات التعامل مع الآخرين ومهارات الاتصال</b>
1 2 3 4 5	1 2 3 4 5	العمل بفعالية مع الآخرين
1 2 3 4 5	1 2 3 4 5	العمل في ونام مع الاخرين للمساهمة في تحقيق الاهداف المشتركة
1 2 3 4 5	1 2 3 4 5	التواصل الفعال في الكتابة والشفاهية الملائمة للوضع
1 2 3 4 5	1 2 3 4 5	المشاركة بفعالية في النقاشات بطريقة احترافية
1 2 3 4 5	1 2 3 4 5	التقييم وعرض النتائج باستخدام العروض الشفهية
1 2 3 4 5	1 2 3 4 5	التواصل الفعال للمعلومات والأفكار والمشاكل والحلول الي المتخصصين وغير المتخصصين من الجماهير
1 2 3 4 5	1 2 3 4 5	معرفة او ادراك الثقافة و اختلاف اللغات عن طريق التواصل
1 2 3 4 5	1 2 3 4 5	التحدث باللغة الانجليزية بطلاقة
1 2 3 4 5	1 2 3 4 5	تطبيق الاستماع والفهم الفعال
1 2 3 4 5	1 2 3 4 5	تطبيق تقنيات إجراء المقابلات الفعالة
1 2 3 4 5	1 2 3 4 5	التفاوض مع اشخاص ذو خلفيات مختلفة
1 2 3 4 5	1 2 3 4 5	التفاوض وإدارة النزاعات
1 2 3 4 5	1 2 3 4 5	التواصل الفعال مع الآخرين بطريقة احترافية
1 2 3 4 5	1 2 3 4 5	عرض الافكار بشكل واضح والتاثير على الاخرين لتوفير الدعم والالتزام
		<b>المهارات التنظيمية ومهارات إدارة الاعمال</b>
1 2 3 4 5	1 2 3 4 5	قادر على تحديد وتعيين الأولويات في إطار الموارد المحدودة
1 2 3 4 5	1 2 3 4 5	تنظيم العمل للوفاء بالمواعيد النهائية



1 2 3 4 5	1 2 3 4 5	قادر على مراجعة عملك لتحديد ماذا كان يتوافق مع معايير الجودة
1 2 3 4 5	1 2 3 4 5	قادر على مراجعة عمل الآخرين لتحديد ماذا كان يتوافق مع معايير الجودة
1 2 3 4 5	1 2 3 4 5	قادر على التحفيز وتطوير الآخرين
1 2 3 4 5	1 2 3 4 5	قادر على التنظيم ومهام التفويض
1 2 3 4 5	1 2 3 4 5	تطبيق المهارات القيادية على التأثير على الآخرين إلى العمل نحو الأهداف المشتركة
1 2 3 4 5	1 2 3 4 5	تطبيق الأدوات والتقنيات لزيادة الكفاءة والفعالية على سبيل المثال استخدام الإنترنت، وجداول البيانات ومعالجة النصوص
1 2 3 4 5	1 2 3 4 5	تطبيق تكنولوجيا المعلومات كأداة للإدارة على سبيل المثال أنظمة المحاسبة المحوسبة
		<b>مهارات الاخلاق في المحاسبة / الأعمال</b>
1 2 3 4 5	1 2 3 4 5	فهم طبيعة الأخلاق في المحاسبة / الأعمال
1 2 3 4 5	1 2 3 4 5	تحديد القضايا الأخلاقية وتحديد متى تطبق المبادئ الأخلاقية
1 2 3 4 5	1 2 3 4 5	تحليل مسارات بديلة للعمل وتحديد العواقب الأخلاقية لها
1 2 3 4 5	1 2 3 4 5	تطبيق المبادئ الأخلاقية الأساسية للنزاهة والموضوعية والكفاءة المهنية والعناية الواجبة، والسرية، والسلوك المهني للمعضلات الأخلاقية وتحديد النهج المناسب

### السؤال الثالث: العوامل المقيدة في تطوير المهارات العامة

لكل بيان من البيانات المدرجة أدناه، يرجى الإشارة إلى مدى موافقتك بأن العوامل التالية ربما حدثت من تطوير المهارات العامة في التعليم المحاسبي في جامعتك

الرجاء استخدام المقاييس التالية: 1 (لا اوافق بشدة) الي 5 (اوافق بشدة)

العوامل المقيدة	1 (لا اوافق بشدة) الي 5 (اوافق بشدة)
المهارات العامة لاتعتبر مهمة لدى الطلاب	1 2 3 4 5
المهارات العامة لاتعتبر مهمة لدى اعضاء هيئة التدريس	1 2 3 4 5
الاحجام الكبيرة تعيق في تطوير المهارات العامة	1 2 3 4 5
منهج المحاسبة لدينا يميل الي التركيز اكثر على المحتوى وقل على المهارات العامة	1 2 3 4 5
ليس هناك وقت كافي لتطوير المهارات العامة	1 2 3 4 5
تطوير المهارات العامة للطلاب ليست من الاولويات في الجامعة	1 2 3 4 5
اعضاء هيئة التدريس ليس لديهم الخبرة الكافية في تطوير المهارات العامة للطلاب	1 2 3 4 5
توظيف الخريجين ليست ذات اولوية في الجامعة	1 2 3 4 5
ضعف قدرة الطلاب على تحسين مهاراتهم العامة	1 2 3 4 5
التحفيزات او الدوافع الخاصة بالطلاب في تطوير المهارات العامة	1 2 3 4 5
أي عوامل اخرى التي عاقت في تطوير مهارات الطلاب العامة (يرجى التحديد):	

**السؤال الرابع: اسئلة عامة تتعلق بالمهارات العامة**

1- هل هناك أي مهارات مهمة لم ترد في السؤالين 1 و 2؟ إذا كان هناك مهارات اخرى، يرجى تحديدها في المربع أدناه

2- هل هناك أي اقتراحات لتحسين وتطوير المهارات العامة للطلاب المحاسبة في جامعتك؟ إذا كان هناك بعض الاقتراحات، يرجى تحديدها في المربع أدناه

3- هل هناك أي تعليق تود ان تطرحه يتعلق بالمهارات العامة؟ إذا كان هناك تعليق، من فضلك اكتبها في المربع أدناه

السؤال الخامس: الاسئلة الشخصية

يرجى وضع علامة في المربع أو ملء التفاصيل ادناه:

اسم الجامعة (اختياري) (1)

.....

(2) الجنس:  ذكر  انثى

السنة الميلادية:.....

(3) هل تمتلك اي خبرة عملية؟

لا

عملت بدوام جزئي لفترة .....سنة

عملت بدوام كامل لفترة .....سنة

- إذا كنت ترغب في الحصول على نسخة من النتائج التي توصلت إليها هذه الدراسة، يرجى تقديم عنوان بريدك الإلكتروني:

.....

# الإستبيان

## لخريجي قسم المحاسبة

تطوير المهارات العامة في التعليم المحاسبي في المملكة العربية السعودية

## ورقة المعلومات للمشاركة

أدعوك للمشاركة في دراستي التي تبحث في تطوير المهارات العامة في التعليم المحاسبي في المملكة العربية السعودية.

الأسئلة في هذا الاستبيان تتعلق بتصورك من خلال النقاط التالية:

حاجة المهارات العامة المهمة لخريجي المحاسبة للنجاح الوظيفي،

مستوى كفاءة خريجي المحاسبة في جامعتك التي يجب اكتسابها عند الانتهاء من الدراسة الأكاديمية ،

مستوى الكفاءة التي قد اكتسبتها في الواقع عند الانتهاء من الدراسة الأكاديمية،

العوامل التي تعيق أو تعرقل تطوير المهارات العامة لطلاب المحاسبة.

يرجى قراءة التعليمات عن كل سؤال، والنظر في خيارات الاستجابة بعناية. لا توجد إجابات صحيحة أو خاطئة. هناك بعض الأسئلة المفتوحة بالنسبة لك لتوفير بعض التعليقات أو الملاحظات. يستغرق إكمال هذا الاستبيان حوالي 10-15 دقيقة. إذا كنت ترغب في الحصول على نسخة من النتائج التي توصلت إليها هذه الدراسة، يرجى تقديم الأيميل الخاص بك في نهاية الاستبيان.

المشاركة في هذه الدراسة هي طوعية ولديك الحق في عدم الرد على أي سؤال، أو لسحب موافقتك وإنهاء المشاركة في أي وقت.

جميع الاجابات او الردود سوف تعامل بسرية تامة. لن يتم ذكر او تحديد اي شخص او مؤسسة في اي من المواد المنشورة في هذه الاستبيان ولن يتم تمرير أي من البيانات التي تم الحصول عليها إلى أي طرف آخر.

هذه الدراسة قد قيمت من خلال لجنة النظراء والحكم عليها بقلة المخاطر. ونتيجة لذلك، لم يتم مراجعتها من اي شخص من لجان الأخلاقيات الإنسانية في الجامعة. الباحث في هذه الدراسة هو المسؤول عن السلوك الأخلاقي لهذا البحث. إذا كان لديك أية مخاوف حول سير هذا البحث وتريد التواصل مع شخص اخر غير الباحث، يرجى الاتصال على الدكتور بريان فينش، مدير أخلاقيات البحوث، الهاتف +006463569099 تحويلة 86015 او البريد الإلكتروني: [humanethics@massey.ac.nz](mailto:humanethics@massey.ac.nz)

**السؤال الاول: اهمية المهارات العامة**

لكل مهارة من المهارات المدرجة ادناه, يرجى وضع دائرة على الرقم المناسب الذي يشير الى تصورك لمدى اهمية كل مهارة مطلوبة لخريجي المحاسبة للنجاح الوظيفي بعد التخرج

الرجاء استخدام المقاييس التالية 1 (غير مهم) الي 5 (مهم جدا)

تصورك لمستوى الاهمية 1 (غير مهم) الي 5 (مهم جدا)	المهارات العامة
	<b>المهارات الفكرية</b>
1 2 3 4 5	القدرة على تحديد والحصول والتحليل ودمج المعلومات من مصادر ووجهات نظر مختلفة
1 2 3 4 5	تحديد وتقييم البدائل
1 2 3 4 5	تطبيق التفكير المنطقي والتحليلي
1 2 3 4 5	تطبيق الحكم او القرار المهني للتوصل إلى استنتاجات منطقية جيدا
1 2 3 4 5	تحديد عندما يكون الوقت ملائما للتشاور مع المختصين في حل المشاكل والتوصل إلى استنتاجات
1 2 3 4 5	السبب المنطقي والتحليل النقدي للمشكلة
1 2 3 4 5	إستخدام التفكير الإبداعي في حل المشكلات
1 2 3 4 5	تحديد وحل المشاكل الغير منظمة
1 2 3 4 5	تحديد وحل المشاكل المتعددة الأوجه
	<b>المهارات الشخصية</b>
1 2 3 4 5	إدارة التعلم الخاصة باستخدام الموارد المتاحة
1 2 3 4 5	تحمل المسؤولية للعمل او المهمة الخاصة مع الحد الأدنى للإشراف
1 2 3 4 5	لديك الحماس للتعلم المستمر
1 2 3 4 5	تطبيق الشك المهني من خلال الاستجواب او المسائلة
1 2 3 4 5	تقييم جميع المعلومات بشكل نقدي
1 2 3 4 5	وضع او ضبط معايير العمل العالية
1 2 3 4 5	تقييم ورصد الأداء الخاص من خلال ردود الفعل والتفكير
1 2 3 4 5	إدارة الوقت لتحقيق الالتزامات المهنية
1 2 3 4 5	إدارة الموارد لتحقيق الالتزامات المهنية
1 2 3 4 5	توقع التحديات وتخطيط الحلول الممكنة
1 2 3 4 5	تحديد الفرص الغير واضحة للآخرين
1 2 3 4 5	الانفتاح على الأفكار والفرص الجديدة

1 2 3 4 5	كن مرنا في الحالات / الفرص الجديدة أو المختلفة
	<b>مهارات التعامل مع الآخرين ومهارات الاتصال</b>
1 2 3 4 5	العمل بفعالية مع الآخرين
1 2 3 4 5	العمل في وئام مع الآخرين للمساهمة في تحقيق الاهداف المشتركة
1 2 3 4 5	التواصل الفعال في الكتابة والشفافية الملائمة للوضع
1 2 3 4 5	المشاركة بفعالية في النقاشات بطريقة احترافية
1 2 3 4 5	التقييم وعرض النتائج باستخدام العروض الشفهية
1 2 3 4 5	التواصل الفعال للمعلومات والأفكار والمشاكل والحلول الي المتخصصين وغير المتخصصين من الجماهير
1 2 3 4 5	معرفة او ادراك الثقافة و اختلاف اللغات عن طريق التواصل
1 2 3 4 5	التحدث باللغة الانجليزية بطلاقة
1 2 3 4 5	تطبيق الاستماع والفهم الفعال
1 2 3 4 5	تطبيق تقنيات إجراء المقابلات الفعالة
1 2 3 4 5	التفاوض مع اشخاص ذو خلفيات مختلفة
1 2 3 4 5	التفاوض وإدارة النزاعات
1 2 3 4 5	التواصل الفعال مع الآخرين بطريقة احترافية
1 2 3 4 5	عرض الافكار بشكل واضح والتأثير على الآخرين لتوفير الدعم والالتزام
	<b>المهارات التنظيمية ومهارات إدارة الاعمال</b>
1 2 3 4 5	قادر على تحديد وتعيين الأولويات في إطار الموارد المحدودة
1 2 3 4 5	تنظيم العمل للوفاء بالمواعيد النهائية
1 2 3 4 5	قادر على مراجعة عملك لتحديد ماذا كان يتوافق مع معايير الجودة
1 2 3 4 5	قادر على مراجعة عمل الآخرين لتحديد ماذا كان يتوافق مع معايير الجودة
1 2 3 4 5	قادر على التحفيز وتطوير الآخرين
1 2 3 4 5	قادر على التنظيم ومهام التفويض
1 2 3 4 5	تطبيق المهارات القيادية على التأثير على الآخرين إلى العمل نحو الأهداف المشتركة
1 2 3 4 5	تطبيق الأدوات والتقنيات لزيادة الكفاءة والفعالية على سبيل المثال استخدام الإنترنت، وجداول البيانات ومعالجة النصوص
1 2 3 4 5	تطبيق تكنولوجيا المعلومات كأداة للإدارة على سبيل المثال أنظمة المحاسبة المحوسبة
	<b>مهارات الاخلاق في المحاسبة / الأعمال</b>



1 2 3 4 5	فهم طبيعة الأخلاق في المحاسبة / الأعمال
1 2 3 4 5	تحديد القضايا الأخلاقية وتحديد متى تطبق المبادئ الأخلاقية
1 2 3 4 5	تحليل مسارات بديلة للعمل وتحديد العواقب الأخلاقية لها
1 2 3 4 5	تطبيق المبادئ الأخلاقية الأساسية للنزاهة والموضوعية والكفاءة المهنية والعناية الواجبة، والسرية، والسلوك المهني للمعضلات الأخلاقية وتحديد النهج المناسب

السؤال الثاني: مستوى الكفاءة

لكل مهارة من المهارات المدرجة ادناه, يرجى وضع دائرة على الرقم المناسب الذي يشير الى تصورك في (1) مستوى كفاءة خريجي المحاسبة في جامعتك التي يجب اكتسابها عند الانتهاء من الدراسة الاكاديمية و (2) مستوى الكفاءة التي قد اكتسبتها في الواقع عند الانتهاء من الدراسة الاكاديمية

الرجاء استخدام المقاييس التالية: 1 (غير كفاء) الي 5 (اكفاء جدا)

تصورك لمستوى كفاءة خريجي المحاسبة في جامعتك عند الانتهاء من الدراسة الاكاديمية		المهارات العامة
إكتسبتها	يجب اكتسابها	
1 (غير كفاء) الي 5 (اكفاء جدا)	1 (غير كفاء) الي 5 (اكفاء جدا)	
		<b>المهارات الفكرية</b>
1 2 3 4 5	1 2 3 4 5	القدرة على تحديد والحصول والتحليل ودمج المعلومات من مصادر ووجهات نظر مختلفة
1 2 3 4 5	1 2 3 4 5	تحديد وتقييم البدائل
1 2 3 4 5	1 2 3 4 5	تطبيق التفكير المنطقي والتحليلي
1 2 3 4 5	1 2 3 4 5	تطبيق الحكم او القرار المهني للتوصل إلى استنتاجات منطقية جيدا
1 2 3 4 5	1 2 3 4 5	تحديد عندما يكون الوقت ملائما للتشاور مع المختصين في حل المشاكل والتوصل إلى استنتاجات
1 2 3 4 5	1 2 3 4 5	السبب المنطقي والتحليل النقدي للمشكلة
1 2 3 4 5	1 2 3 4 5	إستخدام التفكير الإبداعي في حل المشكلات
1 2 3 4 5	1 2 3 4 5	تحديد وحل المشاكل الغير منظمة
1 2 3 4 5	1 2 3 4 5	تحديد وحل المشاكل المتعددة الأوجه
		<b>المهارات الشخصية</b>
1 2 3 4 5	1 2 3 4 5	إدارة التعلم الخاصة باستخدام الموارد المتاحة
1 2 3 4 5	1 2 3 4 5	تحمل المسؤولية للعمل او المهمة الخاصة مع الحد الادني للاشراف
1 2 3 4 5	1 2 3 4 5	لديك الحماس للتعلم المستمر
1 2 3 4 5	1 2 3 4 5	تطبيق الشك المهني من خلال الاستجواب او المسائلة
1 2 3 4 5	1 2 3 4 5	تقييم جميع المعلومات بشكل نقدي
1 2 3 4 5	1 2 3 4 5	وضع او ضبط معايير العمل العالية

1 2 3 4 5	1 2 3 4 5	تقييم ورصد الأداء الخاص من خلال ردود الفعل والتفكير
1 2 3 4 5	1 2 3 4 5	إدارة الوقت لتحقيق الالتزامات المهنية
1 2 3 4 5	1 2 3 4 5	إدارة الموارد لتحقيق الالتزامات المهنية
1 2 3 4 5	1 2 3 4 5	توقع التحديات وتخطيط الحلول الممكنة
1 2 3 4 5	1 2 3 4 5	تحديد الفرص الغير واضحة للآخرين
1 2 3 4 5	1 2 3 4 5	الانفتاح على الأفكار والفرص الجديدة
1 2 3 4 5	1 2 3 4 5	كن مرنا في الحالات / الفرص الجديدة أو المختلفة
		<b>مهارات التعامل مع الآخرين ومهارات الاتصال</b>
1 2 3 4 5	1 2 3 4 5	العمل بفعالية مع الآخرين
1 2 3 4 5	1 2 3 4 5	العمل في ونام مع الاخرين للمساهمة في تحقيق الاهداف المشتركة
1 2 3 4 5	1 2 3 4 5	التواصل الفعال في الكتابة والشفاهية الملائمة للوضع
1 2 3 4 5	1 2 3 4 5	المشاركة بفعالية في النقاشات بطريقة احترافية
1 2 3 4 5	1 2 3 4 5	التقييم وعرض النتائج باستخدام العروض الشفهية
1 2 3 4 5	1 2 3 4 5	التواصل الفعال للمعلومات والأفكار والمشاكل والحلول الي المتخصصين وغير المتخصصين من الجماهير
1 2 3 4 5	1 2 3 4 5	معرفة او ادراك الثقافة و اختلاف اللغات عن طريق التواصل
1 2 3 4 5	1 2 3 4 5	التحدث باللغة الانجليزية بطلاقة
1 2 3 4 5	1 2 3 4 5	تطبيق الاستماع والفهم الفعال
1 2 3 4 5	1 2 3 4 5	تطبيق تقنيات إجراء المقابلات الفعالة
1 2 3 4 5	1 2 3 4 5	التفاوض مع اشخاص ذو خلفيات مختلفة
1 2 3 4 5	1 2 3 4 5	التفاوض وإدارة النزاعات
1 2 3 4 5	1 2 3 4 5	التواصل الفعال مع الآخرين بطريقة احترافية
1 2 3 4 5	1 2 3 4 5	عرض الافكار بشكل واضح والتاثير على الاخرين لتوفير الدعم والالتزام
		<b>المهارات التنظيمية ومهارات إدارة الاعمال</b>
1 2 3 4 5	1 2 3 4 5	قادر على تحديد وتعيين الأولويات في إطار الموارد المحدودة
1 2 3 4 5	1 2 3 4 5	تنظيم العمل للوفاء بالمواعيد النهائية

1 2 3 4 5	1 2 3 4 5	قادر على مراجعة عملك لتحديد ماذا كان يتوافق مع معايير الجودة
1 2 3 4 5	1 2 3 4 5	قادر على مراجعة عمل الآخرين لتحديد ماذا كان يتوافق مع معايير الجودة
1 2 3 4 5	1 2 3 4 5	قادر على التحفيز وتطوير الآخرين
1 2 3 4 5	1 2 3 4 5	قادر على التنظيم ومهام التفويض
1 2 3 4 5	1 2 3 4 5	تطبيق المهارات القيادية على التأثير على الآخرين إلى العمل نحو الأهداف المشتركة
1 2 3 4 5	1 2 3 4 5	تطبيق الأدوات والتقنيات لزيادة الكفاءة والفعالية على سبيل المثال استخدام الإنترنت، وجداول البيانات ومعالجة النصوص
1 2 3 4 5	1 2 3 4 5	تطبيق تكنولوجيا المعلومات كأداة للإدارة على سبيل المثال أنظمة المحاسبة المحوسبة
		<b>مهارات الاخلاق في المحاسبة / الأعمال</b>
1 2 3 4 5	1 2 3 4 5	فهم طبيعة الأخلاق في المحاسبة / الأعمال
1 2 3 4 5	1 2 3 4 5	تحديد القضايا الأخلاقية وتحديد متى تطبق المبادئ الأخلاقية
1 2 3 4 5	1 2 3 4 5	تحليل مسارات بديلة للعمل وتحديد العواقب الأخلاقية لها
1 2 3 4 5	1 2 3 4 5	تطبيق المبادئ الأخلاقية الأساسية للنزاهة والموضوعية والكفاءة المهنية والعناية الواجبة، والسرية، والسلوك المهني للمعضلات الأخلاقية وتحديد النهج المناسب

**السؤال الثالث: العوامل المقيدة في تطوير المهارات العامة**

لكل بيان من البيانات المدرجة أدناه، يرجى الإشارة إلى مدى موافقتك بأن العوامل التالية ربما حدثت من تطوير المهارات العامة في التعليم المحاسبي في جامعتك

الرجاء استخدام المقاييس التالية: 1 (لا اوافق بشدة) الي 5 (اوافق بشدة)

العوامل المقيدة	1 (لا اوافق بشدة) الي 5 (اوافق بشدة)
المهارات العامة لاتعتبر مهمة لدى الطلاب	1 2 3 4 5
المهارات العامة لاتعتبر مهمة لدى اعضاء هيئة التدريس	1 2 3 4 5
الاحجام الكبيرة تعيق في تطوير المهارات العامة	1 2 3 4 5
منهج المحاسبة لدينا يميل الي التركيز اكثر على المحتوى وقل على المهارات العامة	1 2 3 4 5
ليس هناك وقت كافي لتطوير المهارات العامة	1 2 3 4 5
تطوير المهارات العامة للطلاب ليست من الاولويات في الجامعة	1 2 3 4 5
اعضاء هيئة التدريس ليس لديهم الخبرة الكافية في تطوير المهارات العامة للطلاب	1 2 3 4 5
توظيف الخريجين ليست ذات اولوية في الجامعة	1 2 3 4 5
ضعف قدرة الطلاب على تحسين مهاراتهم العامة	1 2 3 4 5
التحفيزات او الدوافع الخاصة بالطلاب في تطوير المهارات العامة	1 2 3 4 5
أي عوامل اخرى التي عاقت في تطوير مهارات الطلاب العامة (يرجى التحديد):	

**السؤال الرابع: اسئلة عامة تتعلق بالمهارات العامة**

1- هل هناك أي مهارات مهمة لم ترد في السؤالين 1 و 2؟ إذا كان هناك مهارات اخرى، يرجى تحديدها في المربع أدناه

2- هل هناك أي اقتراحات لتحسين وتطوير المهارات العامة للطلاب المحاسبة في جامعتك؟ إذا كان هناك بعض الاقتراحات، يرجى تحديدها في المربع أدناه

3- هل هناك أي تعليق تود ان تطرحه يتعلق بالمهارات العامة؟ إذا كان هناك تعليق، من فضلك اكتبها في المربع أدناه

السؤال الخامس: الاسئلة الشخصية

يرجى وضع علامة في المربع أو ملء التفاصيل ادناه:

<p>(6) الشركة التي تعمل بها:</p> <p><input type="checkbox"/> الشركات المحاسبية الاربع الكبرى</p> <p><input type="checkbox"/> الشركات المحاسبية الأخرى الشركات العامة الغير مدرجة</p> <p><input type="checkbox"/> الشركات العامة المدرجة</p> <p><input type="checkbox"/> شركات القطاع الخاص</p> <p><input type="checkbox"/> شركات القطاع العام</p> <p><input type="checkbox"/> شركات القطاع الخاص الغير هادف للربح</p> <p><input type="checkbox"/> الأكاديمية</p>	<p>اسم الجامعة (اختياري) (1)</p> <p>.....</p> <p>(2) الجنس: <input type="checkbox"/> ذكر <input type="checkbox"/> انثى</p> <p>السنة الميلادية: .....</p> <p>(3) هل كنت:</p> <p><input type="checkbox"/> طالب بكالوريوس</p> <p><input type="checkbox"/> طالب دراسات عليا</p> <p><input type="checkbox"/> غير ذلك (يرجى التحديد)</p> <p>.....</p> <p>(4) دراستك كانت؟</p> <p><input type="checkbox"/> دوام كامل</p> <p><input type="checkbox"/> دوام جزئي</p> <p>(5) هل تعمل الان؟</p> <p><input type="checkbox"/> لا</p> <p><input type="checkbox"/> نعم</p> <p><input type="checkbox"/> اذا نعم, كم سنة؟ ..... سنة</p> <p>.....</p>
<p>(7) في اي بلد قد اتممت دراستك الاخيرة:</p> <p><input type="checkbox"/> المملكة العربية السعودية</p> <p><input type="checkbox"/> بالخارج</p> <p>- إذا كنت ترغب في الحصول على نسخة من النتائج التي توصلت إليها هذه الدراسة، يرجى تقديم عنوان بريدك الإلكتروني:</p> <p>.....</p>	

# الأستبيان

لأعضاء هيئة التدريس قسم المحاسبة

تطوير المهارات العامة في التعليم المحاسبي في المملكة العربية السعودية



## ورقة المعلومات للمشاركة

أدعوك للمشاركة في دراستي التي تبحث في تطوير المهارات العامة في التعليم المحاسبي في المملكة العربية السعودية.

الأسئلة في هذا الاستبيان تتعلق بتصورك من خلال النقاط التالية:

حاجة المهارات العامة المهمة لخريجي المحاسبة للنجاح الوظيفي،

مستوى كفاءة خريجي المحاسبة في جامعتك التي يجب اكتسابها عند الانتهاء من الدراسة الأكاديمية ،

مستوى كفاءة خريجي المحاسبة في جامعتك المكتسبة عند الانتهاء من الدراسة الأكاديمية،

العوامل التي تعيق أو تعرقل تطوير المهارات العامة لطلاب المحاسبة.

يرجى قراءة التعليمات عن كل سؤال، والنظر في خيارات الاستجابة بعناية. لا توجد إجابات صحيحة أو خاطئة. هناك بعض الأسئلة المفتوحة بالنسبة لك لتوفير بعض التعليقات أو الملاحظات. يستغرق إكمال هذا الاستبيان حوالي 10-15 دقيقة. إذا كنت ترغب في الحصول على نسخة من النتائج التي توصلت إليها هذه الدراسة، يرجى تقديم الأيميل الخاص بك في نهاية الاستبيان.

المشاركة في هذه الدراسة هي طوعية ولديك الحق في عدم الرد على أي سؤال، أو لسحب موافقتك وإنهاء المشاركة في أي وقت.

جميع الاجابات او الردود سوف تعامل بسرية تامة. لن يتم ذكر او تحديد اي شخص او مؤسسة في اي من المواد المنشورة في هذه الاستبيان ولن يتم تمرير أي من البيانات التي تم الحصول عليها إلى أي طرف آخر.

هذه الدراسة قد قيمت من خلال لجنة النظراء والحكم عليها بقلة المخاطر. ونتيجة لذلك، لم يتم مراجعتها من اي شخص من لجان الأخلاقيات الإنسانية في الجامعة. الباحث في هذه الدراسة هو المسؤول عن السلوك الأخلاقي لهذا البحث. إذا كان لديك أية مخاوف حول سير هذا البحث وتريد التواصل مع شخص اخر غير الباحث، يرجى الاتصال على الدكتور بريان فينش، مدير أخلاقيات البحوث، الهاتف +006463569099 تحويلة 86015 او البريد

[الالكتروني:humanethics@massey.ac.nz](mailto:humanethics@massey.ac.nz)

**السؤال الاول: اهمية المهارات العامة**

لكل مهارة من المهارات المدرجة ادناه, يرجى وضع دائرة على الرقم المناسب الذي يشير الى تصورك لمدى اهمية كل مهارة مطلوبة لخريجي المحاسبة للنجاح الوظيفي بعد التخرج

الرجاء استخدام المقاييس التالية 1 (غير مهم) الي 5 (مهم جدا)

تصورك لمستوى الاهمية 1 (غير مهم) الي 5 (مهم جدا)	المهارات العامة
	<b>المهارات الفكرية</b>
1 2 3 4 5	القدرة على تحديد والحصول والتحليل ودمج المعلومات من مصادر ووجهات نظر مختلفة
1 2 3 4 5	تحديد وتقييم البدائل
1 2 3 4 5	تطبيق التفكير المنطقي والتحليلي
1 2 3 4 5	تطبيق الحكم او القرار المهني للتوصل إلى استنتاجات منطقية جيدا
1 2 3 4 5	تحديد عندما يكون الوقت ملائما للتشاور مع المختصين في حل المشاكل والتوصل إلى استنتاجات
1 2 3 4 5	السبب المنطقي والتحليل النقدي للمشكلة
1 2 3 4 5	إستخدام التفكير الإبداعي في حل المشكلات
1 2 3 4 5	تحديد وحل المشاكل الغير منظمة
1 2 3 4 5	تحديد وحل المشاكل المتعددة الأوجه
	<b>المهارات الشخصية</b>
1 2 3 4 5	إدارة التعلم الخاصة باستخدام الموارد المتاحة
1 2 3 4 5	تحمل المسؤولية للعمل او المهمة الخاصة مع الحد الأدنى للإشراف
1 2 3 4 5	لديك الحماس للتعلم المستمر
1 2 3 4 5	تطبيق الشك المهني من خلال الاستجواب او المسائلة
1 2 3 4 5	تقييم جميع المعلومات بشكل نقدي
1 2 3 4 5	وضع او ضبط معايير العمل العالية
1 2 3 4 5	تقييم ورصد الأداء الخاص من خلال ردود الفعل والتفكير
1 2 3 4 5	إدارة الوقت لتحقيق الالتزامات المهنية
1 2 3 4 5	إدارة الموارد لتحقيق الالتزامات المهنية
1 2 3 4 5	توقع التحديات وتخطيط الحلول الممكنة
1 2 3 4 5	تحديد الفرص الغير واضحة للآخرين
1 2 3 4 5	الانفتاح على الأفكار والفرص الجديدة

1 2 3 4 5	كن مرنا في الحالات / الفرص الجديدة أو المختلفة
	<b>مهارات التعامل مع الآخرين ومهارات الاتصال</b>
1 2 3 4 5	العمل بفعالية مع الآخرين
1 2 3 4 5	العمل في وئام مع الآخرين للمساهمة في تحقيق الاهداف المشتركة
1 2 3 4 5	التواصل الفعال في الكتابة والشفافية الملائمة للوضع
1 2 3 4 5	المشاركة بفعالية في النقاشات بطريقة احترافية
1 2 3 4 5	التقييم وعرض النتائج باستخدام العروض الشفهية
1 2 3 4 5	التواصل الفعال للمعلومات والأفكار والمشاكل والحلول الي المتخصصين وغير المتخصصين من الجماهير
1 2 3 4 5	معرفة او ادراك الثقافة و اختلاف اللغات عن طريق التواصل
1 2 3 4 5	التحدث باللغة الانجليزية بطلاقة
1 2 3 4 5	تطبيق الاستماع والفهم الفعال
1 2 3 4 5	تطبيق تقنيات إجراء المقابلات الفعالة
1 2 3 4 5	التفاوض مع اشخاص ذو خلفيات مختلفة
1 2 3 4 5	التفاوض وإدارة النزاعات
1 2 3 4 5	التواصل الفعال مع الآخرين بطريقة احترافية
1 2 3 4 5	عرض الافكار بشكل واضح والتأثير على الآخرين لتوفير الدعم والالتزام
	<b>المهارات التنظيمية ومهارات إدارة الاعمال</b>
1 2 3 4 5	قادر على تحديد وتعيين الأولويات في إطار الموارد المحدودة
1 2 3 4 5	تنظيم العمل للوفاء بالمواعيد النهائية
1 2 3 4 5	قادر على مراجعة عملك لتحديد ماذا كان يتوافق مع معايير الجودة
1 2 3 4 5	قادر على مراجعة عمل الآخرين لتحديد ماذا كان يتوافق مع معايير الجودة
1 2 3 4 5	قادر على التحفيز وتطوير الآخرين
1 2 3 4 5	قادر على التنظيم ومهام التفويض
1 2 3 4 5	تطبيق المهارات القيادية على التأثير على الآخرين إلى العمل نحو الأهداف المشتركة
1 2 3 4 5	تطبيق الأدوات والتقنيات لزيادة الكفاءة والفعالية على سبيل المثال استخدام الإنترنت، وجداول البيانات ومعالجة النصوص
1 2 3 4 5	تطبيق تكنولوجيا المعلومات كأداة للإدارة على سبيل المثال أنظمة المحاسبة المحوسبة
	<b>مهارات الاخلاق في المحاسبة / الأعمال</b>

1 2 3 4 5	فهم طبيعة الأخلاق في المحاسبة / الأعمال
1 2 3 4 5	تحديد القضايا الأخلاقية وتحديد متى تطبق المبادئ الأخلاقية
1 2 3 4 5	تحليل مسارات بديلة للعمل وتحديد العواقب الأخلاقية لها
1 2 3 4 5	تطبيق المبادئ الأخلاقية الأساسية للنزاهة والموضوعية والكفاءة المهنية والعناية الواجبة، والسرية، والسلوك المهني للمعضلات الأخلاقية وتحديد النهج المناسب

السؤال الثاني: مستوى الكفاءة

لكل مهارة من المهارات المدرجة ادناه, يرجى وضع دائرة على الرقم المناسب الذي يشير الى تصورك في (1) مستوى كفاءة خريجي المحاسبة في جامعتك التي يجب اكتسابها عند الانتهاء من الدراسة الاكاديمية و (2) مستوى كفاءة خريجي المحاسبة في جامعتك المكتسبة عند الانتهاء من الدراسة الاكاديمية

الرجاء استخدام المقاييس التالية: 1 (غير كفاء) الي 5 (اكفاء جدا)

تصورك لمستوى كفاءة خريجي المحاسبة في جامعتك عند الانتهاء من الدراسة الاكاديمية		المهارات العامة
المكتسبة	يجب اكتسابها	
1 (غير كفاء) الي 5 (اكفاء جدا)	1 (غير كفاء) الي 5 (اكفاء جدا)	
<b>المهارات الفكرية</b>		
1 2 3 4 5	1 2 3 4 5	القدرة على تحديد والحصول والتحليل ودمج المعلومات من مصادر ووجهات نظر مختلفة
1 2 3 4 5	1 2 3 4 5	تحديد وتقييم البدائل
1 2 3 4 5	1 2 3 4 5	تطبيق التفكير المنطقي والتحليلي
1 2 3 4 5	1 2 3 4 5	تطبيق الحكم او القرار المهني للتوصل إلى استنتاجات منطقية جيدا
1 2 3 4 5	1 2 3 4 5	تحديد عندما يكون الوقت ملائما للتشاور مع المختصين في حل المشاكل والتوصل إلى استنتاجات
1 2 3 4 5	1 2 3 4 5	السبب المنطقي والتحليل النقدي للمشكلة
1 2 3 4 5	1 2 3 4 5	إستخدام التفكير الإبداعي في حل المشكلات
1 2 3 4 5	1 2 3 4 5	تحديد وحل المشاكل الغير منظمة
1 2 3 4 5	1 2 3 4 5	تحديد وحل المشاكل المتعددة الأوجه
<b>المهارات الشخصية</b>		
1 2 3 4 5	1 2 3 4 5	إدارة التعلم الخاصة باستخدام الموارد المتاحة
1 2 3 4 5	1 2 3 4 5	تحمل المسؤولية للعمل او المهمة الخاصة مع الحد الادني للاشراف
1 2 3 4 5	1 2 3 4 5	لديك الحماس للتعلم المستمر
1 2 3 4 5	1 2 3 4 5	تطبيق الشك المهني من خلال الاستجواب او المسائلة
1 2 3 4 5	1 2 3 4 5	تقييم جميع المعلومات بشكل نقدي
1 2 3 4 5	1 2 3 4 5	وضع او ضبط معايير العمل العالية

1 2 3 4 5	1 2 3 4 5	تقييم ورصد الأداء الخاص من خلال ردود الفعل والتفكير
1 2 3 4 5	1 2 3 4 5	إدارة الوقت لتحقيق الالتزامات المهنية
1 2 3 4 5	1 2 3 4 5	إدارة الموارد لتحقيق الالتزامات المهنية
1 2 3 4 5	1 2 3 4 5	توقع التحديات وتخطيط الحلول الممكنة
1 2 3 4 5	1 2 3 4 5	تحديد الفرص الغير واضحة للآخرين
1 2 3 4 5	1 2 3 4 5	الانفتاح على الأفكار والفرص الجديدة
1 2 3 4 5	1 2 3 4 5	كن مرنا في الحالات / الفرص الجديدة أو المختلفة
		<b>مهارات التعامل مع الآخرين ومهارات الاتصال</b>
1 2 3 4 5	1 2 3 4 5	العمل بفعالية مع الآخرين
1 2 3 4 5	1 2 3 4 5	العمل في ونام مع الاخرين للمساهمة في تحقيق الاهداف المشتركة
1 2 3 4 5	1 2 3 4 5	التواصل الفعال في الكتابة والشفاهية الملائمة للوضع
1 2 3 4 5	1 2 3 4 5	المشاركة بفعالية في النقاشات بطريقة احترافية
1 2 3 4 5	1 2 3 4 5	التقييم وعرض النتائج باستخدام العروض الشفهية
1 2 3 4 5	1 2 3 4 5	التواصل الفعال للمعلومات والأفكار والمشاكل والحلول الي المتخصصين وغير المتخصصين من الجماهير
1 2 3 4 5	1 2 3 4 5	معرفة او ادراك الثقافة و اختلاف اللغات عن طريق التواصل
1 2 3 4 5	1 2 3 4 5	التحدث باللغة الانجليزية بطلاقة
1 2 3 4 5	1 2 3 4 5	تطبيق الاستماع والفهم الفعال
1 2 3 4 5	1 2 3 4 5	تطبيق تقنيات إجراء المقابلات الفعالة
1 2 3 4 5	1 2 3 4 5	التفاوض مع اشخاص ذو خلفيات مختلفة
1 2 3 4 5	1 2 3 4 5	التفاوض وإدارة النزاعات
1 2 3 4 5	1 2 3 4 5	التواصل الفعال مع الآخرين بطريقة احترافية
1 2 3 4 5	1 2 3 4 5	عرض الافكار بشكل واضح والتاثير على الاخرين لتوفير الدعم والالتزام
		<b>المهارات التنظيمية ومهارات إدارة الاعمال</b>
1 2 3 4 5	1 2 3 4 5	قادر على تحديد وتعيين الأولويات في إطار الموارد المحدودة
1 2 3 4 5	1 2 3 4 5	تنظيم العمل للوفاء بالمواعيد النهائية

1 2 3 4 5	1 2 3 4 5	قادر على مراجعة عملك لتحديد ماذا كان يتوافق مع معايير الجودة
1 2 3 4 5	1 2 3 4 5	قادر على مراجعة عمل الآخرين لتحديد ماذا كان يتوافق مع معايير الجودة
1 2 3 4 5	1 2 3 4 5	قادر على التحفيز وتطوير الآخرين
1 2 3 4 5	1 2 3 4 5	قادر على التنظيم ومهام التفويض
1 2 3 4 5	1 2 3 4 5	تطبيق المهارات القيادية على التأثير على الآخرين إلى العمل نحو الأهداف المشتركة
1 2 3 4 5	1 2 3 4 5	تطبيق الأدوات والتقنيات لزيادة الكفاءة والفعالية على سبيل المثال استخدام الإنترنت، وجداول البيانات ومعالجة النصوص
1 2 3 4 5	1 2 3 4 5	تطبيق تكنولوجيا المعلومات كأداة للإدارة على سبيل المثال أنظمة المحاسبة المحوسبة
		<b>مهارات الاخلاق في المحاسبة / الأعمال</b>
1 2 3 4 5	1 2 3 4 5	فهم طبيعة الأخلاق في المحاسبة / الأعمال
1 2 3 4 5	1 2 3 4 5	تحديد القضايا الأخلاقية وتحديد متى تطبق المبادئ الأخلاقية
1 2 3 4 5	1 2 3 4 5	تحليل مسارات بديلة للعمل وتحديد العواقب الأخلاقية لها
1 2 3 4 5	1 2 3 4 5	تطبيق المبادئ الأخلاقية الأساسية للنزاهة والموضوعية والكفاءة المهنية والعناية الواجبة، والسرية، والسلوك المهني للمعضلات الأخلاقية وتحديد النهج المناسب

**السؤال الثالث: العوامل المقيدة في تطوير المهارات العامة**

لكل بيان من البيانات المدرجة أدناه،  
يرجى الإشارة إلى مدى موافقتك بأن العوامل التالية ربما حدثت من تطوير المهارات العامة في التعليم المحاسبي في جامعتك

الرجاء استخدام المقاييس التالية: 1 (لا اوافق بشدة) الي 5 (اوافق بشدة)

العوامل المقيدة	1 (لا اوافق بشدة) الي 5 (اوافق بشدة)
المهارات العامة لاتعتبر مهمة لدى الطلاب	1 2 3 4 5
المهارات العامة لاتعتبر مهمة لدى اعضاء هيئة التدريس	1 2 3 4 5
الاحجام الكبيرة تعيق في تطوير المهارات العامة	1 2 3 4 5
منهج المحاسبة لدينا يميل الي التركيز اكثر على المحتوى وقل على المهارات العامة	1 2 3 4 5
ليس هناك وقت كافي لتطوير المهارات العامة	1 2 3 4 5
تطوير المهارات العامة للطلاب ليست من الاولويات في الجامعة	1 2 3 4 5
اعضاء هيئة التدريس ليس لديهم الخبرة الكافية في تطوير المهارات العامة للطلاب	1 2 3 4 5
توظيف الخريجين ليست ذات اولوية في الجامعة	1 2 3 4 5
لدى اعضاء هيئة التدريس اعباء كثيرة تعيق الرغبة في تطوير المهارات العامة للطلاب	1 2 3 4 5
ضعف قدرة الطلاب على تحسين مهاراتهم العامة	1 2 3 4 5
التحفيزات او الدوافع الخاصة بالطلاب في تطوير المهارات العامة	1 2 3 4 5
أي عوامل اخرى التي عاقت في تطوير مهارات الطلاب العامة (يرجى التحديد):	



**السؤال الرابع: اسئلة عامة تتعلق بالمهارات العامة**

1- هل هناك أي مهارات مهمة لم ترد في السؤالين 1 و 2؟ إذا كان هناك مهارات أخرى، يرجى تحديدها في المربع أدناه

2- هل هناك أي اقتراحات لتحسين وتطوير المهارات العامة للطلاب المحاسبة في جامعتك؟ إذا كان هناك بعض الاقتراحات، يرجى تحديدها في المربع أدناه

3- هل هناك أي تعليق تود ان تطرحه يتعلق بالمهارات العامة؟ إذا كان هناك تعليق، من فضلك اكتبها في المربع أدناه

السؤال الخامس: الاسئلة الشخصية

يرجى وضع علامة في المربع أو ملء التفاصيل ادناه:

<p>(6) هل أنت بدوام كامل أو بدوام جزئي في التدريس؟ <input type="checkbox"/> دوام كامل <input type="checkbox"/> دوام جزئي</p> <p>(7) كم سنة لك في التدريس في مجال المحاسبة؟ .....سنوات</p> <p>(8) اسم منصبك: <input type="checkbox"/> استاذ <input type="checkbox"/> استاذ مشارك <input type="checkbox"/> استاذ مساعد <input type="checkbox"/> محاضر <input type="checkbox"/> معيد</p> <p>(9) يرجى تسمية موضوعات المحاسبة التي تدرسها في جامعتك: ..... ..... .....</p> <p>- إذا كنت ترغب في الحصول على نسخة من النتائج التي توصلت إليها هذه الدراسة، يرجى تقديم عنوان بريدك الإلكتروني: .....</p>	<p>اسم الجامعة (اختياري) (1) .....</p> <p>(2) الجنس: <input type="checkbox"/> ذكر <input type="checkbox"/> انثى السنة الميلادية:.....</p> <p>(3) مستوى التعليم: <input type="checkbox"/> درجة البكالوريوس <input type="checkbox"/> درجة الماجستير <input type="checkbox"/> درجة الدكتوراه <input type="checkbox"/> غير ذلك (يرجى التحديد) .....</p> <p>(4) في اي بلد قد اتممت دراستك الاخيرة: <input type="checkbox"/> المملكة العربية السعودية <input type="checkbox"/> بالخارج</p> <p>(5) ماهو مستوى تدريسيك بشكل رئيسي في برنامج المحاسبة؟ <input type="checkbox"/> الجامعية <input type="checkbox"/> الدراسات العليا <input type="checkbox"/> غير ذلك (يرجى التحديد) .....</p>
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# الإستبيان

## لمدراء الشركات

تطوير المهارات العامة في التعليم المحاسبي في المملكة العربية السعودية

## ورقة المعلومات للمشاركة

أدعوك للمشاركة في دراستي التي تبحث في تطوير المهارات العامة في التعليم المحاسبي في المملكة العربية السعودية.

الأسئلة في هذا الاستبيان تتعلق بتصورك من خلال النقاط التالية:

حاجة المهارات العامة المهمة لخريجي المحاسبة للنجاح الوظيفي.

مستوى كفاءة خريجي المحاسبة التي يجب اكتسابها في الجامعة عند الانتهاء من الدراسة الأكاديمية ،

مستوى كفاءة خريجي المحاسبة التي يمتلكونها فور توظيفهم أو الوظيفة الأولى بعد تخرجهم.

يرجى قراءة التعليمات عن كل سؤال، والنظر في خيارات الاستجابة بعناية. لا توجد إجابات صحيحة أو خاطئة. هناك بعض الأسئلة المفتوحة بالنسبة لك لتوفير بعض التعليقات أو الملاحظات. يستغرق إكمال هذا الاستبيان حوالي 10-15 دقيقة. إذا كنت ترغب في الحصول على نسخة من النتائج التي توصلت إليها هذه الدراسة، يرجى تقديم الأيميل الخاص بك في نهاية الاستبيان.

المشاركة في هذه الدراسة هي طوعية ولديك الحق في عدم الرد على أي سؤال، أو لسحب موافقتك وإنهاء المشاركة في أي وقت.

جميع الاجابات او الردود سوف تعامل بسرية تامة. لن يتم ذكر او تحديد اي شخص او مؤسسة في اي من المواد المنشورة في هذه الاستبيان ولن يتم تمرير أي من البيانات التي تم الحصول عليها إلى أي طرف آخر.

هذه الدراسة قد قيمت من خلال لجنة النظراء والحكم عليها بقلّة المخاطر. ونتيجة لذلك، لم يتم مراجعتها من اي شخص من لجان الأخلاقيات الإنسانية في الجامعة. الباحث في هذه الدراسة هو المسؤول عن السلوك الأخلاقي لهذا البحث. إذا كان لديك أية مخاوف حول سير هذا البحث وتريد التواصل مع شخص اخر غير الباحث, يرجى الاتصال على الدكتور بريان فينش، مدير أخلاقيات البحوث، الهاتف +006463569099 تحويلة 86015 او البريد

[الالكتروني:humanethics@massey.ac.nz](mailto:humanethics@massey.ac.nz)

**السؤال الاول: اهمية المهارات العامة**

لكل مهارة من المهارات المدرجة ادناه, يرجى وضع دائرة على الرقم المناسب الذي يشير الى تصورك لمدى اهمية كل مهارة مطلوبة لخريجي المحاسبة للنجاح الوظيفي بعد التخرج

الرجاء استخدام المقاييس التالية 1 (غير مهم) الي 5 (مهم جدا)

تصورك لمستوى الاهمية 1 (غير مهم) الي 5 (مهم جدا)	المهارات العامة
	<b>المهارات الفكرية</b>
1 2 3 4 5	القدرة على تحديد والحصول والتحليل ودمج المعلومات من مصادر ووجهات نظر مختلفة
1 2 3 4 5	تحديد وتقييم البدائل
1 2 3 4 5	تطبيق التفكير المنطقي والتحليلي
1 2 3 4 5	تطبيق الحكم او القرار المهني للتوصل إلى استنتاجات منطقية جيدا
1 2 3 4 5	تحديد عندما يكون الوقت ملائما للتشاور مع المختصين في حل المشاكل والتوصل إلى استنتاجات
1 2 3 4 5	السبب المنطقي والتحليل النقدي للمشكلة
1 2 3 4 5	إستخدام التفكير الإبداعي في حل المشكلات
1 2 3 4 5	تحديد وحل المشاكل الغير منظمة
1 2 3 4 5	تحديد وحل المشاكل المتعددة الأوجه
	<b>المهارات الشخصية</b>
1 2 3 4 5	إدارة التعلم الخاصة باستخدام الموارد المتاحة
1 2 3 4 5	تحمل المسؤولية للعمل او المهمة الخاصة مع الحد الأدنى للإشراف
1 2 3 4 5	لديك الحماس للتعلم المستمر
1 2 3 4 5	تطبيق الشك المهني من خلال الاستجواب او المسائلة
1 2 3 4 5	تقييم جميع المعلومات بشكل نقدي
1 2 3 4 5	وضع او ضبط معايير العمل العالية
1 2 3 4 5	تقييم ورصد الأداء الخاص من خلال ردود الفعل والتفكير
1 2 3 4 5	إدارة الوقت لتحقيق الالتزامات المهنية
1 2 3 4 5	إدارة الموارد لتحقيق الالتزامات المهنية
1 2 3 4 5	توقع التحديات وتخطيط الحلول الممكنة
1 2 3 4 5	تحديد الفرص الغير واضحة للآخرين
1 2 3 4 5	الانفتاح على الأفكار والفرص الجديدة

1 2 3 4 5	كن مرنا في الحالات / الفرص الجديدة أو المختلفة
	<b>مهارات التعامل مع الآخرين ومهارات الاتصال</b>
1 2 3 4 5	العمل بفعالية مع الآخرين
1 2 3 4 5	العمل في وئام مع الآخرين للمساهمة في تحقيق الاهداف المشتركة
1 2 3 4 5	التواصل الفعال في الكتابة والشفافية الملائمة للوضع
1 2 3 4 5	المشاركة بفعالية في النقاشات بطريقة احترافية
1 2 3 4 5	التقييم وعرض النتائج باستخدام العروض الشفهية
1 2 3 4 5	التواصل الفعال للمعلومات والأفكار والمشاكل والحلول الي المتخصصين وغير المتخصصين من الجماهير
1 2 3 4 5	معرفة او ادراك الثقافة و اختلاف اللغات عن طريق التواصل
1 2 3 4 5	التحدث باللغة الانجليزية بطلاقة
1 2 3 4 5	تطبيق الاستماع والفهم الفعال
1 2 3 4 5	تطبيق تقنيات إجراء المقابلات الفعالة
1 2 3 4 5	التفاوض مع اشخاص ذو خلفيات مختلفة
1 2 3 4 5	التفاوض وإدارة النزاعات
1 2 3 4 5	التواصل الفعال مع الآخرين بطريقة احترافية
1 2 3 4 5	عرض الافكار بشكل واضح والتأثير على الآخرين لتوفير الدعم والالتزام
	<b>المهارات التنظيمية ومهارات إدارة الاعمال</b>
1 2 3 4 5	قادر على تحديد وتعيين الأولويات في إطار الموارد المحدودة
1 2 3 4 5	تنظيم العمل للوفاء بالمواعيد النهائية
1 2 3 4 5	قادر على مراجعة عملك لتحديد ماذا كان يتوافق مع معايير الجودة
1 2 3 4 5	قادر على مراجعة عمل الآخرين لتحديد ماذا كان يتوافق مع معايير الجودة
1 2 3 4 5	قادر على التحفيز وتطوير الآخرين
1 2 3 4 5	قادر على التنظيم ومهام التفويض
1 2 3 4 5	تطبيق المهارات القيادية على التأثير على الآخرين إلى العمل نحو الأهداف المشتركة
1 2 3 4 5	تطبيق الأدوات والتقنيات لزيادة الكفاءة والفعالية على سبيل المثال استخدام الإنترنت، وجدول البيانات ومعالجة النصوص
1 2 3 4 5	تطبيق تكنولوجيا المعلومات كأداة للإدارة على سبيل المثال أنظمة المحاسبة المحوسبة
	<b>مهارات الاخلاق في المحاسبة / الأعمال</b>

1 2 3 4 5	فهم طبيعة الأخلاق في المحاسبة / الأعمال
1 2 3 4 5	تحديد القضايا الأخلاقية وتحديد متى تطبق المبادئ الأخلاقية
1 2 3 4 5	تحليل مسارات بديلة للعمل وتحديد العواقب الأخلاقية لها
1 2 3 4 5	تطبيق المبادئ الأخلاقية الأساسية للنزاهة والموضوعية والكفاءة المهنية والعناية الواجبة، والسرية، والسلوك المهني للمعضلات الأخلاقية وتحديد النهج المناسب

السؤال الثاني: مستوى الكفاءة

لكل مهارة من المهارات المدرجة ادناه, يرجى وضع دائرة على الرقم المناسب الذي يشير الى تصورك في (1) مستوى كفاءة خريجي المحاسبة التي يجب اكتسابها في الجامعة عند الانتهاء من الدراسة الاكاديمية و (2) مستوى كفاءة خريجي المحاسبة التي يمتلكونها فور توظيفهم او الوظيفة الاولى بعد تخرجهم

الرجاء استخدام المقاييس التالية: 1 (غير كفاء) الي 5 (اكفاء جدا)

تصورك لمستوى كفاءة خريجي المحاسبة عند الانتهاء من الدراسة الاكاديمية		المهارات العامة
التي يمتلكونها	يجب اكتسابها	
1 (غير كفاء) الي 5 (اكفاء جدا)	1 (غير كفاء) الي 5 (اكفاء جدا)	
		<b>المهارات الفكرية</b>
1 2 3 4 5	1 2 3 4 5	القدرة على تحديد والحصول والتحليل ودمج المعلومات من مصادر ووجهات نظر مختلفة
1 2 3 4 5	1 2 3 4 5	تحديد وتقييم البدائل
1 2 3 4 5	1 2 3 4 5	تطبيق التفكير المنطقي والتحليلي
1 2 3 4 5	1 2 3 4 5	تطبيق الحكم او القرار المهني للتوصل إلى استنتاجات منطقية جيدا
1 2 3 4 5	1 2 3 4 5	تحديد عندما يكون الوقت ملائما للتشاور مع المختصين في حل المشاكل والتوصل إلى استنتاجات
1 2 3 4 5	1 2 3 4 5	السبب المنطقي والتحليل النقدي للمشكلة
1 2 3 4 5	1 2 3 4 5	إستخدام التفكير الإبداعي في حل المشكلات
1 2 3 4 5	1 2 3 4 5	تحديد وحل المشاكل الغير منظمة
1 2 3 4 5	1 2 3 4 5	تحديد وحل المشاكل المتعددة الأوجه
		<b>المهارات الشخصية</b>
1 2 3 4 5	1 2 3 4 5	إدارة التعلم الخاصة باستخدام الموارد المتاحة
1 2 3 4 5	1 2 3 4 5	تحمل المسؤولية للعمل او المهمة الخاصة مع الحد الادني للاشراف
1 2 3 4 5	1 2 3 4 5	لديك الحماس للتعلم المستمر
1 2 3 4 5	1 2 3 4 5	تطبيق الشك المهني من خلال الاستجواب او المسائلة
1 2 3 4 5	1 2 3 4 5	تقييم جميع المعلومات بشكل نقدي



1 2 3 4 5	1 2 3 4 5	وضع او ضبط معايير العمل العالية
1 2 3 4 5	1 2 3 4 5	تقييم ورصد الأداء الخاص من خلال ردود الفعل والتفكير
1 2 3 4 5	1 2 3 4 5	إدارة الوقت لتحقيق الالتزامات المهنية
1 2 3 4 5	1 2 3 4 5	إدارة الموارد لتحقيق الالتزامات المهنية
1 2 3 4 5	1 2 3 4 5	توقع التحديات وتخطيط الحلول الممكنة
1 2 3 4 5	1 2 3 4 5	تحديد الفرص الغير واضحة للآخرين
1 2 3 4 5	1 2 3 4 5	الانفتاح على الأفكار والفرص الجديدة
1 2 3 4 5	1 2 3 4 5	كن مرنا في الحالات / الفرص الجديدة أو المختلفة
		<b>مهارات التعامل مع الآخرين ومهارات الاتصال</b>
1 2 3 4 5	1 2 3 4 5	العمل بفعالية مع الآخرين
1 2 3 4 5	1 2 3 4 5	العمل في وئام مع الاخرين للمساهمة في تحقيق الاهداف المشتركة
1 2 3 4 5	1 2 3 4 5	التواصل الفعال في الكتابة والشفاهية الملائمة للوضع
1 2 3 4 5	1 2 3 4 5	المشاركة بفعالية في النقاشات بطريقة احترافية
1 2 3 4 5	1 2 3 4 5	التقييم وعرض النتائج باستخدام العروض الشفهية
1 2 3 4 5	1 2 3 4 5	التواصل الفعال للمعلومات والأفكار والمشاكل والحلول الي المتخصصين وغير المتخصصين من الجماهير
1 2 3 4 5	1 2 3 4 5	معرفة او ادراك الثقافة و اختلاف اللغات عن طريق التواصل
1 2 3 4 5	1 2 3 4 5	التحدث باللغة الانجليزية بطلاقة
1 2 3 4 5	1 2 3 4 5	تطبيق الاستماع والفهم الفعال
1 2 3 4 5	1 2 3 4 5	تطبيق تقنيات إجراء المقابلات الفعالة
1 2 3 4 5	1 2 3 4 5	التفاوض مع اشخاص ذو خلفيات مختلفة
1 2 3 4 5	1 2 3 4 5	التفاوض وإدارة النزاعات
1 2 3 4 5	1 2 3 4 5	التواصل الفعال مع الآخرين بطريقة احترافية
1 2 3 4 5	1 2 3 4 5	عرض الافكار بشكل واضح والتاثير على الاخرين لتوفير الدعم والالتزام
		<b>المهارات التنظيمية ومهارات إدارة الاعمال</b>
1 2 3 4 5	1 2 3 4 5	قادر على تحديد وتعيين الأولويات في إطار الموارد المحدودة
1 2 3 4 5	1 2 3 4 5	تنظيم العمل للوفاء بالمواعيد النهائية

1 2 3 4 5	1 2 3 4 5	قادر على مراجعة عملك لتحديد ماذا كان يتوافق مع معايير الجودة
1 2 3 4 5	1 2 3 4 5	قادر على مراجعة عمل الآخرين لتحديد ماذا كان يتوافق مع معايير الجودة
1 2 3 4 5	1 2 3 4 5	قادر على التحفيز وتطوير الآخرين
1 2 3 4 5	1 2 3 4 5	قادر على التنظيم ومهام التفويض
1 2 3 4 5	1 2 3 4 5	تطبيق المهارات القيادية على التأثير على الآخرين إلى العمل نحو الأهداف المشتركة
1 2 3 4 5	1 2 3 4 5	تطبيق الأدوات والتقنيات لزيادة الكفاءة والفعالية على سبيل المثال استخدام الإنترنت، وجداول البيانات ومعالجة النصوص
1 2 3 4 5	1 2 3 4 5	تطبيق تكنولوجيا المعلومات كأداة للإدارة على سبيل المثال أنظمة المحاسبة المحوسبة
		<b>مهارات الاخلاق في المحاسبة / الأعمال</b>
1 2 3 4 5	1 2 3 4 5	فهم طبيعة الأخلاق في المحاسبة / الأعمال
1 2 3 4 5	1 2 3 4 5	تحديد القضايا الأخلاقية وتحديد متى تطبق المبادئ الأخلاقية
1 2 3 4 5	1 2 3 4 5	تحليل مسارات بديلة للعمل وتحديد العواقب الأخلاقية لها
1 2 3 4 5	1 2 3 4 5	تطبيق المبادئ الأخلاقية الأساسية للنزاهة والموضوعية والكفاءة المهنية والعناية الواجبة، والسرية، والسلوك المهني للمعضلات الأخلاقية وتحديد النهج المناسب

**السؤال الرابع: اسئلة عامة تتعلق بالمهارات العامة**

1- هل هناك أي مهارات مهمة لم ترد في السؤالين 1 و 2؟ إذا كان هناك مهارات أخرى، يرجى تحديدها في المربع أدناه

2- هل هناك أي اقتراحات لتحسين وتطوير المهارات العامة للطلاب المحاسبة في الجامعات السعودية؟ إذا كان هناك بعض الاقتراحات، يرجى تحديدها في المربع أدناه

اضغط هنا للكتابة

3- هل هناك أي تعليق تود ان تطرحه يتعلق بالمهارات العامة؟ إذا كان هناك تعليق، من فضلك اكتبها في المربع أدناه

اضغط هنا للكتابة

السؤال الخامس: الاسئلة الشخصية

يرجى وضع علامة في المربع المناسب أو ملء التفاصيل ادناه:

<p>(7) كم سنة لك في مجال العمل؟</p> <p>.....</p> <p>(8) مستوى التعليم:</p> <p><input type="checkbox"/> درجة البكالوريوس</p> <p><input type="checkbox"/> درجة الماجستير</p> <p><input type="checkbox"/> درجة الدكتوراه</p> <p><input type="checkbox"/> غير ذلك (يرجى التحديد)</p> <p>.....</p> <p>(9) في اي بلد قد اتممت دراستك الاخيرة:</p> <p><input type="checkbox"/> المملكة العربية السعودية</p> <p><input type="checkbox"/> بالخارج</p> <p>.....</p> <p>- إذا كنت ترغب في الحصول على نسخة من النتائج التي توصلت إليها هذه الدراسة، يرجى تقديم عنوان بريدك الإلكتروني:</p> <p>.....</p>	<p>اسم الشركة او المؤسسة (اختياري) (1)</p> <p>.....</p> <p>(2) الجنس: <input type="checkbox"/> ذكر <input type="checkbox"/> انثى</p> <p>(3) السنة الميلادية:</p> <p>.....</p> <p>(4) نوع الشركة او المؤسسة:</p> <p><input type="checkbox"/> حكومية</p> <p><input type="checkbox"/> صناعية او تجارية</p> <p><input type="checkbox"/> شركة او مكاتب محاسبية</p> <p><input type="checkbox"/> غير ذلك (يرجى التحديد)</p> <p>.....</p> <p>(5) عدد موظفيك:</p> <p><input type="checkbox"/> اقل من عشرين موظف</p> <p><input type="checkbox"/> من عشرين الي خمسين موظف</p> <p><input type="checkbox"/> من خمسين الي مئة موظف</p> <p><input type="checkbox"/> اكثر من مئة موظف</p> <p>(6) اسم منصبك؟</p> <p>.....</p>
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## Appendix F1: Interview Questions For Final Year Students

Categories	Interview questions
<b>Interviewee personal details</b>	Name Date Time University
<b>Expectation gap questions</b>	<ol style="list-style-type: none"> <li>1. Do you consider the development of generic skills as an important objective to be addressed in accounting education?</li> <li>2. What generic skills do you think you should acquire for your career development?</li> <li>3. Which generic skills do you perceive as the most important for accounting graduates to be successful in their gaining employment?</li> <li>4. Do you perceive that there is a deficiency in emphasis in generic skills acquired in your undergraduate degree?</li> <li>5. Which generic skills do you perceive as the most deficient with accounting graduates and need development? Why?</li> </ol>
<b>Performance gap questions</b>	<ol style="list-style-type: none"> <li>1. Are generic skills currently taught/developed as part of the degree programmes at your university (Accounting education)? How?</li> <li>2. Overall in your perception, how would you rate your level of competence you expect to acquire on completion of academic study since you have joined the university? Give the five categories 1(Not competent).....5(Very competent)</li> <li>3. What generic skills do you expect to acquire on completion of academic study?</li> <li>4. Have your generic skills improved since you joined the university? How would you rate them?</li> <li>5. Do you check employers' generic skills needs?</li> <li>6. Do you think that your generic skills meet the Saudi employment market needs?</li> <li>7. What do you think are the generic skills needs for the Saudi employment market?</li> </ol>
<b>Constraints factors questions</b>	<ol style="list-style-type: none"> <li>1. Do you face any personal experiences, barriers, problems that have hindered the improvement of your generic skills?</li> <li>2. What constraining factors do you think are limiting your ability towards generic skills development in university?</li> </ol>

<b>General questions</b>	<ol style="list-style-type: none"><li data-bbox="620 190 1362 302">1. Are there any suggestions for improving the development of generic skills for accounting students at university?</li><li data-bbox="620 302 1362 378">2. Would you like to give any further details/comments about anything, or do you have any questions?</li></ol>
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## Appendix F2: Interview Questions for Graduates

Categories	Interview questions
<b>Interviewee personal details</b>	Name Date Working/How many years Time University you graduated from
<b>Expectation gap questions</b>	<ol style="list-style-type: none"> <li>1. Do you consider the development of generic skills as an important objective to be addressed in accounting education?</li> <li>2. What generic skills do you think you should acquire for your career development?</li> <li>3. Which generic skills do you perceive as the most important to be for career success?</li> <li>4. Do you perceive that there is a deficiency in emphasis in generic skills acquired in your undergraduate degree?</li> <li>5. Which generic skills do you perceive as the most deficient and need development? Why?</li> </ol>
<b>Performance gap questions</b>	<ol style="list-style-type: none"> <li>1. Were generic skills taught/developed as part of the degree programme at your university (Accounting education)? How?</li> <li>2. Overall in your perception, how would you rate your level of competence you actually have acquired on completion of academic study? Give the 5 categories 1(Not competent).....5(Very competent)</li> <li>3. What generic skills do you think you actually acquired on completion of academic study?</li> <li>4. Do you think that your generic skills meet the Saudi employment market needs (on completion degree)?</li> </ol>
<b>Constraints factors questions</b>	<ol style="list-style-type: none"> <li>1. Did you face any personal experiences, barriers, problems that have hindered the improvement of your generic skills?</li> <li>2. What constraining factors do you think were limiting your ability towards generic skills development when you were at university?</li> </ol>
<b>General questions</b>	<ol style="list-style-type: none"> <li>1. Are there any suggestions for improving the development of generic skills for accounting students at university?</li> <li>2. Would you like to give any further details/comments about anything, or do you have any questions?</li> </ol>

## Appendix F3: Interview Questions for Educators

Categories	Interview questions
<b>Interviewee personal details</b>	Name Date University Degree Time Academic position Years of teaching experience The accounting courses you teach
<b>Expectation gap questions</b>	<ol style="list-style-type: none"> <li>1. Do you consider the development of generic skills as an important objective to be addressed in accounting education?</li> <li>2. What generic skills do you think accounting students should acquire for the career development of their accounting profession?</li> <li>3. Which generic skills do you perceive as the most important to be with accounting graduates for career success?</li> <li>4. Do you perceive that there is a deficiency in emphasis in generic skills acquired in their undergraduate degree?</li> <li>5. Which generic skills do you perceive as the most deficient with accounting graduates and need development? Why?</li> </ol>
<b>Performance gap questions</b>	<ol style="list-style-type: none"> <li>1. Are generic skills currently taught/developed as part of their degree programmes at your university (Accounting education)? How?</li> <li>2. What generic skills do you reasonably expect accounting graduates of your University to acquire on completion of academic study? Overall in your perception, how would you rate the level of competence that have been acquired by accounting graduates in your University on completion of academic study? 1(Not competent).....5(Very competent) Maybe give them the 5 categories to rate. Why?</li> <li>3. Do you provide an opportunity for generic skills development in the degree? How?</li> <li>4. Do you think you help students to develop the important generic skills in the accounting course that you teach?</li> <li>5. How do you think generic skills might be better developed in a university context?</li> <li>6. Do you think it is important to consider what generic skills employers want from the graduates they recruit?</li> </ol>



	7. Do you think that the students' generic skills meet the Saudi employment market needs?
<b>Constraints factors questions</b>	<ol style="list-style-type: none"> <li>1. Do you face any personal experiences, barriers, problems that hinder the development of students' generic skills?</li> <li>2. What constraining factors do you think are limiting your ability towards developing students' generic skills in university?</li> </ol>
<b>General questions</b>	<ol style="list-style-type: none"> <li>1. Are there any suggestions for improving the development of generic skills for accounting students at university?</li> <li>2. Would you like to give any further details/comments about anything or do you have any questions?</li> </ol>

## Appendix F4: Interview Questions for Employers

Categories	Interview questions
<b>Interviewee personal details</b>	Name Date Organisation Title of position Time Years of experience Level of education/Where
<b>Expectation gap questions</b>	<ol style="list-style-type: none"> <li>1. Do you consider the development of generic skills is important and should be addressed in accounting education?</li> <li>2. What generic skills do you think accounting students should develop for a career as a professional accountant? Which skill do you consider as most important?</li> <li>3. Do you perceive that there is a lack of emphasis in development of generic skills in the undergraduate degree programme?</li> <li>4. Which generic skills do you perceive accounting graduates lacked the most and need development? Why?</li> </ol>
<b>Performance gap questions</b>	<ol style="list-style-type: none"> <li>1. What generic skills do you find the accounting graduates you employ usually possess?</li> <li>2. Do they meet your expectations? How satisfied are you with new accounting graduates' generic skills?</li> </ol>
<b>General questions</b>	<ol style="list-style-type: none"> <li>1. Are there any suggestions for improving the development of generic skills for accounting students at university?</li> <li>2. Do you have any further comments about generic skills and the workplace?</li> </ol>

## Appendix F5: Translation of Interview Questions For Final Year Students

اسئلة المقابلة	فئات الاسئلة
<p>الاسم:</p> <p>الجامعة:</p> <p>الوقت:</p> <p>التاريخ:</p>	المعلومات الشخصية
<p>○ هل تعتبر تنمية او تطوير المهارات العامة كهدف مهم ليكون محتوى في التعليم المحاسبي؟</p> <p>○ ما هي المهارات العامة التي تعتقد انه يجب عليك اكتسابها للتطوير الوظيفي لمهنة المحاسبة الخاصة بهم؟</p> <p>○ اي من هذه المهارات العامة في تصورك الأكثر أهمية لتكون مع خريجي المحاسبة للنجاح الوظيفي؟</p> <p>○ هل تتصور أن هناك نقص في التركيز في اكتساب المهارات العامة في دراستكم الجامعية؟</p> <p>○ ماهي المهارات العامة التي تنتظرون اليها باعتبارها الأكثر نقصا مع خريجي المحاسبة وتحتاج إلى تطوير؟ لماذا؟</p>	اسئلة فجوة التوقعات
<p>○ هل المهارات العامة تدرس حاليا / تطوّر كجزء من برامج الدرجة في جامعتك (التعليم المحاسبة)؟ كيف؟</p> <p>○ ما هي المهارات العامة التي تتوقع ان تكتسبها في جامعتك عند الانتهاء من الدراسة الأكاديمية؟</p> <p>○ بشكل عام في التصور الخاص بك، كيف تقيم مستوى الكفاءة للمهارات العامة التي تتوقع ان تكتسبها في جامعتك عند الانتهاء من الدراسة الأكاديمية؟ 1 (غير كفاء)، 2 (ضعيف الكفاءة)، 3 (متفاوت)، 4 (كفاء)، 5 (كفاء جدا)؟ لماذا؟</p> <p>○ هل مهارتك العامة تحسنت منذ ان انضمت للجامعة؟ وكيف تقيّمها؟</p> <p>○ هل تحققت من المهارات العامة المطلوبة من ارباب العمل</p> <p>○ هل تعتقد أن مهارتك العامة تلبى احتياجات سوق العمل السعودي؟</p> <p>○ ماهي المهارات العامة التي باعتقادك تلبى احتياجات سوق العمل السعودي؟</p>	اسئلة فجوة الاداء
<p>○ هل تواجه أي من التجارب، او الحواجز او المشاكل الشخصية التي تعيق تحسين مهارتك العامة؟</p> <p>○ ماهي العوامل المقيدة برأيك التي حددت من قدرتك على تطوير المهارات العامة للطلاب في الجامعة؟</p>	اسئلة متعلقة بالعوامل المقيدة
<p>○ هل هناك أي اقتراحات لتحسين وتطوير المهارات العامة للطلاب المحاسبة في الجامعة؟</p> <p>○ هل ترغب في إعطاء أي تفاصيل أخرى / تعليقات حول أي شيء أو هل لديك أي أسئلة؟</p>	اسئلة عامة

## Appendix F6: Translation of Interview Questions For Graduates

اسئلة المقابلة	فئات الاسئلة
<p>الاسم:</p> <p>الجامعة التي تخرجت منها:</p> <p>هل تعمل؟/ كم عدد سنوات العمل؟</p> <p>الوقت:</p> <p>التاريخ:</p>	المعلومات الشخصية
<p>○ هل تعتبر تنمية او تطوير المهارات العامة كهدف مهم ليكون محتوى في التعليم المحاسبي؟</p> <p>○ ما هي المهارات العامة التي تعتقد انه يجب عليك اكتسابها للتطوير الوظيفي لمهنة المحاسبة الخاصة بهم؟</p> <p>○ اي من هذه المهارات العامة في تصورك الأكثر أهمية للوظيفة الناجحة؟</p> <p>○ هل تتصور أن هناك نقص في التركيز في اكتساب المهارات العامة في دراستكم الجامعية؟</p> <p>○ ماهي المهارات العامة التي تنظرون اليها باعتبارها الأكثر نقصا وتحتاج إلى تطوير؟ لماذا؟</p>	اسئلة فجوة التوقعات
<p>○ هل كانت المهارات العامة تدرس / تطور كجزء من برامج الدرجة في جامعتك (التعليم المحاسبية)؟ كيف؟</p> <p>○ بشكل عام في التصور الخاص بك، كيف تقيم مستوى الكفاءة للمهارات العامة التي واقعا اكتسبتها في جامعتك عند الانتهاء من الدراسة الأكاديمية؟ 1 (غير كفاء)، 2 (ضعيف الكفاءة)، 3 (متفاوت)، 4 (اكفاء)، 5 (اكفاء جدا)؟ لماذا؟</p> <p>○ ما هي المهارات العامة التي تعتقد انك اكتسبتها فعلا في جامعتك عند الانتهاء من الدراسة الأكاديمية؟</p> <p>○ هل تعتقد أن مهاراتك العامة تلبى احتياجات سوق العمل السعودي (عند التخرج)؟</p>	اسئلة فجوة الاداء
<p>○ هل واجهت أي من التجارب، او الحواجز او المشاكل الشخصية التي تعيق تحسين مهاراتك العامة؟</p> <p>○ ماهي العوامل المقيدة برأيك التي حدثت من قدرتك على تطوير المهارات العامة وقلتها بالجامعة؟</p>	اسئلة متعلقة بالعوامل المقيدة
<p>○ هل هناك أي اقتراحات لتحسين وتطوير المهارات العامة للطلاب المحاسبية في الجامعة؟</p> <p>○ هل ترغب في إعطاء أي تفاصيل أخرى / تعليقات حول أي شيء أو هل لديك أي أسئلة؟</p>	اسئلة عامة

## Appendix F7: Translation of Interview Questions For Educators

اسئلة المقابلة	فئات الاسئلة
<p>الاسم:</p> <p>الجامعة:</p> <p>المركز الاكاديمي:</p> <p>سنوات الخدمة التعليمية:</p> <p>المقررات التي تدرسها:</p> <p>الدرجة العلمية:</p> <p>الوقت:</p> <p>التاريخ:</p>	المعلومات الشخصية
<p>○ هل تعتبر تنمية او تطوير المهارات العامة كهدف مهم ليكون محتوى في التعليم المحاسبي؟</p> <p>○ ما هي المهارات العامة التي تعتقد انه يجب على طلاب المحاسبة اكتسابها للتطوير الوظيفي لمهنة المحاسبة الخاصة بهم؟</p> <p>○ اي من هذه المهارات العامة في تصورك الأكثر أهمية لتكون مع خريجي المحاسبة للنجاح الوظيفي؟</p> <p>○ هل تتصور أن هناك نقص في التركيز في اكتساب المهارات العامة في دراستهم الجامعية؟</p> <p>○ ماهي المهارات العامة التي تنظرون اليها باعتبارها الأكثر نقصا مع خريجي المحاسبة وتحتاج إلى تطوير؟ لماذا؟</p>	اسئلة فجوة التوقعات
<p>○ هل المهارات العامة تدرس حاليا / تطور كجزء من برامج الدرجة في جامعتك (التعليم المحاسبة)؟ كيف؟</p> <p>○ ما هي المهارات العامة التي بالمعقول ان تتوقع خريجي المحاسبة في جامعتك ان يكتسبونها عند الانتهاء من الدراسة الأكاديمية؟ بشكل عام في التصور الخاص بك، كيف تقيم مستوى الكفاءة خريجي المحاسبة لحصولهم على هذه المهارات في جامعتك عند الانتهاء من الدراسة الأكاديمية؟ 1 (غير كفاء)، 2 (ضعيف الكفاءة)، 3 (متفاوت)، 4 (كفاءة)، 5 (كفاءة جدا)؟ لماذا؟</p> <p>○ هل توفر الفرص لتطوير المهارات العامة في المحاسبة؟ كيف؟</p> <p>○ هل تعتقد أنك تساعد الطلاب على تطوير المهارات العامة المهمة في تخصص المحاسبة الذي تدرسه</p> <p>○ ماهي الطريقة المثلى باعتقادك التي من الممكن ان تطور المهارات العامة في سياق الجامعة؟</p> <p>○ هل تعتقد أنه من المهم النظر في ماهي المهارات العامة التي يريدونها أرباب العمل من الخريجين للالتحاق بالتوظيف؟</p> <p>○ هل تعتقد أن المهارات العامة للطلاب تلبى احتياجات سوق العمل السعودي؟</p>	اسئلة فجوة الاداء
<p>○ هل تواجه أي من التجارب، او الحواجز او المشاكل الشخصية التي تعيق تطوير المهارات العامة للطلاب؟</p> <p>○ ماهي العوامل المقيدة برأيك التي حدثت من قدرتك على تطوير المهارات العامة للطلاب في الجامعة؟</p>	اسئلة متعلقة بالعوامل المقيدة

<p>○ هل هناك أي اقتراحات لتحسين وتطوير المهارات العامة للطلاب المحاسبة في الجامعة؟</p> <p>○ هل ترغب في إعطاء أي تفاصيل أخرى / تعليقات حول أي شيء أو هل لديك أي أسئلة؟</p>	<p>اسئلة عامة</p>
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## Appendix F8: Translation of Interview Questions For Employers

اسئلة المقابلة	فئات الاسئلة
<p>الاسم:</p> <p>الجهة او الشركة</p> <p>المركز الوظيفي:</p> <p>سنوات الخبرة:</p> <p>الدرجة العلمية/بلد الدراسة:</p> <p>الوقت:</p> <p>التاريخ:</p>	المعلومات الشخصية
<p>○ هل تعتبر تنمية او تطوير المهارات العامة مهمة و هل يجب ان تكون في محتوى التعليم المحاسبي؟</p> <p>○ ما هي المهارات العامة التي تعتقد انه يجب على طلاب المحاسبة تطويرها للوظيفة كمهنة محاسبة؟ اي من هذه المهارات العامة في تصورك الأكثر أهمية</p> <p>○ هل تتصور أن هناك ضعف في التركيز في تطوير المهارات العامة في برنامج دراسة البكالوريوس في المحاسبة؟</p> <p>○ ماهي المهارات العامة التي تنظرون اليها باعتبارها الأكثر ضعفا مع خريجي المحاسبة وتحتاج إلى تطوير؟ لماذا؟</p>	اسئلة فجوة التوقعات
<p>○ ماهي المهارات العامة التي وجدت خريجي المحاسبة الذين تم توظيفهم عادة يمتلكونها؟</p> <p>○ هل هذه المهارات لبت توقعاتك؟ ما مدى رضاك مع المهارات العامة مع حديثي خريجي المحاسبة؟</p>	اسئلة فجوة الاداء
<p>○ هل هناك أي اقتراحات لتحسين وتطوير المهارات العامة للطلاب المحاسبة في الجامعة؟</p> <p>○ هل ترغب في إعطاء أي تفاصيل أخرى / تعليقات حول أي شيء أو هل لديك أي أسئلة؟</p>	اسئلة عامة

Appendix G: Cronbach's  $\alpha$  for the level of competence

a. Cronbach's  $\alpha$  for the level of competence that should acquire

<b>Generic skills</b>	<b>Number of items (skills)</b>	<b>Students</b>	<b>Graduates</b>	<b>Educators</b>	<b>Employers</b>
Intellectual	9	0.89	0.94	0.91	0.91
Personal	13	0.92	0.95	0.90	0.94
Interpersonal/communication	14	0.94	0.96	0.92	0.92
OBM	9	0.93	0.95	0.93	0.90
Ethics	4	0.89	0.92	0.92	0.88

b. Cronbach's  $\alpha$  for the level of competence that have been acquired

<b>Generic skills</b>	<b>Number of items (skills)</b>	<b>Students</b>	<b>Graduates</b>	<b>Educators</b>	<b>Employers</b>
Intellectual	9	0.87	0.95	0.95	0.93
Personal	13	0.92	0.96	0.96	0.94
Interpersonal/communication	14	0.93	0.96	0.97	0.93
OBM	9	0.90	0.95	0.96	0.93
Ethics	4	0.86	0.90	0.93	0.89



## Appendix H1. Normality Distribution (Students)

### a. The level of competence that should acquire

	N	Descriptive Statistics		Kurtosis	
		Statistic	Std. Error	Statistic	Std. Error
Intellectual	211	-.629	.167	.081	.333
Personal	211	-.604	.167	-.305	.333
Interpersonal/communication	211	-.723	.167	.080	.333
OBM	211	-.660	.167	-.206	.333
Ethics	211	-.753	.167	-.261	.333

### b. The level of competence expect to acquire

	N	Descriptive Statistics		Kurtosis	
		Statistic	Std. Error	Statistic	Std. Error
Intellectual	211	-0.091	.167	.000	.333
Personal	211	-0.361	.167	.023	.333
Interpersonal/communication	211	-0.306	.167	-.396	.333
OBM	211	-0.349	.167	-.165	.333
Ethics	211	-0.406	.167	-.574	.333

The skewness and kurtosis statistics across all skills items were between the range of +1.0 and -1.0. Therefore data for the level of competence that should acquire and the level of competence expected to acquire showed normal distribution.

## Appendix H2. Normality Distribution (Graduates)

a. The level of competence that should acquire

	N	Descriptive Statistics		Kurtosis	
		Statistic	Std. Error	Statistic	Std. Error
Intellectual	78	-.546	.272	-.557	.538
Personal	78	-.870	.272	.488	.538
Interpersonal/communication	78	-.708	.272	-.344	.538
OBM	78	-.663	.272	-.429	.538
Ethics	78	-.986	.272	.472	.538

b. The level of competence actually acquired

	N	Descriptive Statistics		Kurtosis	
		Statistic	Std. Error	Statistic	Std. Error
Intellectual	78	-.333	.272	-.635	.538
Personal	78	-.360	.272	-.801	.538
Interpersonal/communication	78	-.451	.272	-.547	.538
OBM	78	-.695	.272	-.260	.538
Ethics	78	-.204	.272	-.920	.538

The skewness and kurtosis statistics across all skills items were between the range of +1.0 and -1.0. Therefore data for the level of competence that should acquire and the level of competence that have acquired showed normal distribution.

### Appendix H3. Normality Distribution (Educators)

a. The level of competence that should acquire

	N	Descriptive Statistics		Kurtosis	
		Statistic	Std. Error	Statistic	Std. Error
Intellectual	29	-.306	.434	-.288	.845
Personal	29	-.275	.434	-.184	.845
Interpersonal/communication	29	.019	.434	-.610	.845
OBM	29	-.873	.434	.630	.845
Ethics	29	<b>-1.010</b>	.434	.387	.845

b. The level of competence that have acquired

	N	Descriptive Statistics		Kurtosis	
		Statistic	Std. Error	Statistic	Std. Error
Intellectual	29	-.121	.434	<b>-1.110</b>	.845
Personal	29	-.206	.434	-.603	.845
Interpersonal/communication	29	-.142	.434	-.755	.845
OBM	29	.017	.434	-.155	.845
Ethics	29	-.169	.434	-.718	.845

The skewness and kurtosis statistics across all skills items were between the range of +1.0 and -1.0. Therefore data for the level of competence that should acquire and the level of competence that have acquired showed normal distribution. The educators' skewness statistics for ethics and kurtosis statistics for intellectual skills were just slightly below -1.0.

## Appendix H4. Normality Distribution (Employers)

a. The level of competence that should acquire

	N	Descriptive Statistics		Kurtosis	
		Statistic	Std. Error	Statistic	Std. Error
Intellectual	22	-.560	.491	-.085	.953
Personal	22	-.628	.491	-.004	.953
Interpersonal/communication	22	-.202	.491	-.092	.953
OBM	22	-.625	.491	.334	.953
Ethics	22	-.554	.491	.034	.953

b. The level of competence that have possessed

	N	Descriptive Statistics		Kurtosis	
		Statistic	Std. Error	Statistic	Std. Error
Intellectual	22	<b>1.024</b>	.491	<b>1.098</b>	.953
Personal	22	.495	.491	-.363	.953
Interpersonal/communication	22	.451	.491	-.115	.953
OBM	22	.263	.491	<b>-1.114</b>	.953
Ethics	22	-.163	.491	<b>-1.067</b>	.953

The skewness and kurtosis statistics across all skills items were between the range of +1.0 and -1.0. Therefore data for the level of competence that should acquire and the level of competence that have possessed showed normal distribution. The employers' kurtosis statistics for intellectual skills was slightly above +1.0 and slightly below -1.0 for OBM and ethics skills. Of note is that the employers sample was smallest in comparison to the other groups.

## Appendix I1: Important Generic Skills (49-items)

Panel A: Intellectual	Final year students	Graduates	Educators	Employers	<i>Difference between perception of final years student and Graduate</i>		<i>Difference between perception of final years student and Educators</i>		<i>Difference between perception of final years student and Employers</i>		<i>Difference between perception of Graduates and Educators</i>		<i>Difference between perception of Graduates and Employers</i>		<i>Difference between perception of Educators and Employers</i>	
	Mean	Mean	Mean	Mean	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>
1) Able to locate, obtain, analyse and integrate information from various sources and perspectives	3.772	3.953	3.909	4	-0.182	.150	-0.137	.495	-0.228	.329	0.044	.849	-0.047	.856	-0.091	.763
2) Identify and evaluate alternatives	3.776	3.991	4.061	4.091	-0.214	.072	-0.284	.136	-0.314	.172	-0.070	.737	-0.100	.687	-0.030	.915
3) Apply logical and analytical thinking	3.976	4.074	4.182	4.045	-0.098	.423	-0.205	.289	-0.069	.771	-0.108	.580	0.029	.904	0.136	.560
4) Apply professional judgment to reach well-reasoned conclusions	4	3.981	4.091	4.091	0.019	.872	-0.091	.626	-0.091	.686	-0.110	.562	-0.110	.623	0.000	1.000
5) Identify when it is appropriate to consult with specialists to solve problems and reach conclusions	3.794	4.156	3.879	4.091	-0.362	<b>.003</b>	-0.084	.669	-0.296	.207	0.277	.183	0.065	.784	-0.212	.454
6) Reason logically and critically analyse the problem	3.663	4.138	3.97	3.909	-0.475	<b>.000</b>	-0.307	.113	-0.246	.295	0.168	.346	0.229	.284	0.061	.812
7) Use innovative thinking to solve problems	3.854	4.065	3.879	3.545	-0.211	.090	-0.025	.900	0.308	.202	0.186	.373	0.519	<b>.037</b>	0.333	.231
8) Identify and solve unstructured problems	3.688	3.759	3.576	3.545	-0.072	.566	0.112	.580	0.142	.555	0.184	.403	0.214	.399	0.030	.921
9) Identify and solve multi-faceted problems	3.758	3.869	3.667	3.773	-0.111	.377	0.091	.641	-0.015	.950	0.202	.358	0.096	.716	-0.106	.702

Panel B: Personal

	Final year students	Graduates	Educators	Employers	<i>Difference between perception of final years student and Graduate</i>		<i>Difference between perception of final years student and Educators</i>		<i>Difference between perception of final years student and Employers</i>		<i>Difference between perception of Graduates and Educators</i>		<i>Difference between perception of Graduates and Employers</i>		<i>Difference between perception of Educators and Employers</i>	
	Mean	Mean	Mean	Mean	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>
1) Manage own learning using available resources	3.788	3.925	4.061	4.136	-0.137	.259	-0.272	.149	-0.348	.125	-0.135	.530	-0.211	.408	-0.076	.775
2) Take responsibility for own work with minimum direction	3.814	3.981	4.152	4.091	-0.167	.173	-0.337	.081	-0.277	.238	-0.170	.414	-0.110	.661	0.061	.822
3) Have enthusiasm for ongoing learning	3.913	4.321	4.303	4.727	-0.408	<b>.002</b>	-0.390	.071	-0.814	<b>.002</b>	0.018	.926	-0.406	.067	-0.424	.057
4) Apply professional scepticism through questioning	3.307	3.569	3.636	3.318	-0.262	<b>.040</b>	-0.329	.108	-0.011	.963	-0.068	.773	0.251	.340	0.318	.306
5) Critically assess all information	3.267	3.67	3.636	3.091	-0.403	<b>.002</b>	-0.370	.082	0.176	.497	0.033	.871	0.579	<b>.021</b>	0.545	.058
6) Set high work standards	3.725	4.037	3.939	3.864	-0.312	<b>.008</b>	-0.214	.269	-0.139	.555	0.098	.601	0.173	.434	0.076	.775
7) Evaluate and monitor own performance from feedback and reflection	3.602	3.757	3.75	3.409	-0.155	.220	-0.148	.482	0.193	.446	0.007	.972	0.348	.158	0.341	.277
8) Manage time to achieve professional commitments	4.024	4.394	4.333	4.455	-0.371	<b>.001</b>	-0.310	.109	-0.431	.064	0.061	.701	-0.060	.744	-0.121	.578
9) Manage resources to achieve professional commitments	3.89	4.163	4.344	4.045	-0.273	<b>.028</b>	-0.454	<b>.026</b>	-0.155	.527	-0.180	.342	0.118	.609	0.298	.248
10) Anticipate challenges and plan potential solutions	3.791	4	3.909	4.136	-0.209	.086	-0.118	.552	-0.345	.138	0.091	.659	-0.136	.551	-0.227	.386
11) Identify opportunities not obvious to others	3.636	3.827	3.515	3.591	-0.191	.148	0.121	.562	0.045	.857	0.312	.158	0.236	.369	-0.076	.803
12) Open to new ideas and opportunities	4.024	4.181	3.656	4.182	-0.157	.205	0.367	.063	-0.158	.501	0.525	<b>.013</b>	-0.001	.997	-0.526	<b>.041</b>
13) Be flexible in new or different situations/opportunities	3.898	4.075	3.97	4.318	-0.177	.147	-0.072	.715	-0.420	.077	0.105	.570	-0.243	.266	-0.348	.097

Panel C: Interpersonal and communication	Final year students	Graduates	Educators	Employers	<i>Difference between perception of final years student and Graduate</i>		<i>Difference between perception of final years student and Educators</i>		<i>Difference between perception of final years student and Employers</i>		<i>Difference between perception of Graduates and Educators</i>		<i>Difference between perception of Graduates and Employers</i>		<i>Difference between perception of Educators and Employers</i>	
	Mean	Mean	Mean	Mean	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>
1) Work effectively with others	4.071	4.358	4.303	4.455	-0.287	<b>.023</b>	-0.232	.262	-0.384	.124	0.055	.777	-0.097	.667	-0.152	.531
2) Work in harmony with others contributing towards common goals	4.047	4.346	4.469	4.545	-0.299	<b>.016</b>	-0.422	<b>.044</b>	-0.498	<b>.045</b>	-0.123	.493	-0.200	.333	-0.077	.731
3) Communicate effectively in writing and orally appropriate to the situation	3.886	4.119	4.303	4.227	-0.233	<b>.042</b>	-0.417	<b>.026</b>	-0.341	.132	-0.184	.304	-0.108	.610	0.076	.736
4) Engage effectively in discussion in a professional manner	3.91	4.119	4	4.227	-0.209	.070	-0.090	.628	-0.317	.164	0.119	.506	-0.108	.623	-0.227	.320
5) Evaluate and present outcomes using oral presentations	3.484	3.748	3.719	3.5	-0.263	<b>.041</b>	-0.235	.254	-0.016	.949	0.029	.894	0.248	.330	0.219	.433
6) communicate effectively information, ideas, problems and solutions to specialist and non-specialist audiences	3.648	3.716	3.667	3.545	-0.067	.583	-0.018	.924	0.103	.662	0.049	.812	0.170	.495	0.121	.626
7) Aware of cultural and language differences in all communication	3.742	4	3.636	3.864	-0.258	<b>.049</b>	0.106	.624	-0.122	.638	0.364	.070	0.136	.551	-0.227	.381
8) Fluency in English language	3.739	3.734	3.545	3.682	0.005	.972	0.194	.412	0.057	.843	0.188	.421	0.052	.855	-0.136	.661
9) Apply active listening and understanding	3.877	4.083	4.242	4.227	-0.205	.084	-0.365	.063	-0.350	.135	-0.160	.398	-0.145	.504	0.015	.952
10) Apply effective interviewing techniques	3.681	3.935	3.727	3.864	-0.254	<b>.042</b>	-0.046	.823	-0.183	.461	0.208	.315	0.072	.765	-0.136	.657
11) Negotiate with people from different backgrounds	3.894	4	3.606	3.682	-0.106	.395	0.288	.147	0.212	.375	0.394	.081	0.318	.233	-0.076	.804
12) Negotiate and manage conflicts	3.364	3.972	3.606	3.955	-0.608	<b>.000</b>	-0.242	.256	-0.590	<b>.024</b>	0.366	.072	0.018	.942	-0.348	.184
13) Interact effectively with others in a professional manner	3.894	4.156	3.97	4.318	-0.262	<b>.033</b>	-0.076	.699	-0.424	.077	0.186	.335	-0.162	.489	-0.348	.150
14) Present ideas clearly and influence others to provide support and commitment	3.873	4.211	3.909	4.045	-0.338	<b>.006</b>	-0.036	.860	-0.172	.481	0.302	.096	0.166	.438	-0.136	.579

Panel D: Organizational and business management	Final year students	Graduates	Educators	Employers	<i>Difference between perception of final years student and Graduate</i>		<i>Difference between perception of final years student and Educators</i>		<i>Difference between perception of final years student and Employers</i>		<i>Difference between perception of Graduates and Educators</i>		<i>Difference between perception of Graduates and Employers</i>		<i>Difference between perception of Educators and Employers</i>	
	Mean	Mean	Mean	Mean	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>
1) Able to select and assign priorities within restricted resources	3.665	4.046	3.939	4.136	-0.381	<b>.002</b>	-0.274	.178	-0.471	.060	0.106	.568	-0.090	.695	-0.197	.448
2) Organise work to meet deadlines	4.033	4.444	4.303	4.591	-0.412	<b>.001</b>	-0.270	.169	-0.558	<b>.020</b>	0.141	.393	-0.146	.457	-0.288	.186
3) Able to review own work to determine whether it complies with quality standards	3.89	4.33	4.182	4.364	-0.440	<b>.000</b>	-0.292	.133	-0.474	<b>.045</b>	0.148	.366	-0.033	.864	-0.182	.399
4) Able to review the work of others to determine whether it complies with quality standards	3.713	3.861	3.788	3.773	-0.148	.213	-0.075	.701	-0.060	.798	0.073	.695	0.088	.685	0.015	.952
5) Able to motivate and to develop others	3.771	4.018	3.781	4.045	-0.247	<b>.048</b>	-0.010	.962	-0.274	.259	0.237	.254	-0.027	.910	-0.264	.337
6) Able to organise and delegate tasks	3.68	4.083	3.758	3.864	-0.403	<b>.002</b>	-0.077	.712	-0.183	.465	0.326	.100	0.220	.336	-0.106	.662
7) Apply leadership skills to influence others to work towards common goals	3.706	4.101	3.788	4.091	-0.395	<b>.002</b>	-0.082	.694	-0.385	.127	0.313	.085	0.010	.963	-0.303	.249
8) Apply tools and technology to increase efficiency and effectiveness e.g., use of internet, spreadsheet, word processing	4.057	4.376	4.424	4.5	-0.319	<b>.011</b>	-0.367	.077	-0.443	.080	-0.048	.772	-0.124	.534	-0.076	.681
9) Apply information technology as a management tool e.g., computerised accounting systems	4.02	4.303	4.455	4.409	-0.282	<b>.024</b>	-0.434	<b>.037</b>	-0.389	.124	-0.152	.370	-0.106	.603	0.045	.826



Panel E: Ethics in accounting/business	Final year students	Graduates	Educators	Employers	<i>Difference between perception of final years student and Graduate</i>		<i>Difference between perception of final years student and Educators</i>		<i>Difference between perception of final years student and Employers</i>		<i>Difference between perception of Graduates and Educators</i>		<i>Difference between perception of Graduates and Employers</i>		<i>Difference between perception of Educators and Employers</i>	
	Mean	Mean	Mean	Mean	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>
1) Understand the nature of ethics in accounting/business	4.139	4.413	4.545	4.409	-0.274	<b>.022</b>	-0.406	<b>.043</b>	-0.270	.268	-0.133	.441	0.004	.986	0.136	.595
2) Identify ethical issues and determine when ethical principles apply	4.098	4.239	4.364	4.682	-0.140	.255	-0.265	.188	-0.583	<b>.015</b>	-0.125	.523	-0.443	<b>.044</b>	-0.318	.169
3) Analyze alternative courses of action and determine the ethical consequences of these	3.98	4.064	4.424	4.364	-0.085	.488	-0.445	<b>.022</b>	-0.384	.101	-0.360	.071	-0.299	.210	0.061	.788
4) Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior to ethical dilemmas and determine an appropriate approach	4.171	4.404	4.667	4.545	-0.232	.056	-0.495	<b>.015</b>	-0.374	.133	-0.263	.093	-0.142	.463	0.121	.522

## Appendix I2: Constraints Gap: Final Year Students

Panel A: Intellectual	Should acquire	Expect to acquired	Constraints gap	
	Mean	Mean	<i>Diff</i>	<i>Sig</i>
1) Able to locate, obtain, analyse and integrate information from various sources and perspectives	3.891	3.265	0.626	<b>.000</b>
2) Identify and evaluate alternatives	3.758	3.412	0.346	<b>.000</b>
3) Apply logical and analytical thinking	3.839	3.393	0.446	<b>.000</b>
4) Apply professional judgment to reach well-reasoned conclusions	3.768	3.550	0.218	<b>.005</b>
5) Identify when it is appropriate to consult with specialists to solve problems and reach conclusions	3.749	3.336	0.412	<b>.000</b>
6) Reason logically and critically analyse the problem	3.692	3.322	0.370	<b>.000</b>
7) Use innovative thinking to solve problems	3.839	3.460	0.379	<b>.000</b>
8) Identify and solve unstructured problems	3.725	3.341	0.384	<b>.000</b>
9) Identify and solve multi-faceted problems	3.720	3.346	0.374	<b>.000</b>

Panel B: Personal	Should acquire	Expect to acquired	Constraints gap	
	Mean	Mean	<i>Diff</i>	<i>Sig</i>
1) Manage own learning using available resources	3.834	3.834	0.289	<b>.001</b>
2) Take responsibility for own work with minimum direction	3.924	3.924	0.356	<b>.000</b>
3) Have enthusiasm for ongoing learning	3.986	3.986	0.360	<b>.000</b>
4) Apply professional scepticism through questioning	3.398	3.398	0.270	<b>.001</b>
5) Critically assess all information	3.512	3.512	0.246	<b>.005</b>
6) Set high work standards	3.810	3.810	0.346	<b>.000</b>
7) Evaluate and monitor own performance from feedback and reflection	3.635	3.635	0.303	<b>.001</b>
8) Manage time to achieve professional commitments	3.915	3.915	0.322	<b>.000</b>
9) Manage resources to achieve professional commitments	3.896	3.896	0.408	<b>.000</b>
10) Anticipate challenges and plan potential solutions	3.735	3.735	0.393	<b>.000</b>
11) Identify opportunities not obvious to others	3.777	3.777	0.446	<b>.000</b>
12) Open to new ideas and opportunities	3.910	3.910	0.370	<b>.000</b>
13) Be flexible in new or different situations/opportunities	3.967	3.967	0.412	<b>.000</b>

Panel C: Interpersonal and communication	Should acquire	Expect to acquired	Constraints gap	
	Mean	Mean	<i>Diff</i>	<i>Sig</i>
1) Work effectively with others	4.081	3.782	0.299	<b>.001</b>
2) Work in harmony with others contributing towards common goals	3.896	3.711	0.185	<b>.035</b>
3) Communicate effectively in writing and orally appropriate to the situation	3.820	3.479	0.341	<b>.000</b>
4) Engage effectively in discussion in a professional manner	3.758	3.370	0.389	<b>.000</b>
5) Evaluate and present outcomes using oral presentations	3.678	3.346	0.332	<b>.000</b>
6) Communicate effectively information, ideas, problems and solutions to specialist and non-specialist audiences	3.682	3.374	0.308	<b>.002</b>
7) Aware of cultural and language differences in all communication	3.749	3.346	0.403	<b>.000</b>
8) Fluency in English language	3.749	3.284	0.465	<b>.000</b>
9) Apply active listening and understanding	3.891	3.507	0.384	<b>.000</b>
10) Apply effective interviewing techniques	3.635	3.351	0.284	<b>.005</b>
11) Negotiate with people from different backgrounds	3.692	3.341	0.351	<b>.001</b>
12) Negotiate and manage conflicts	3.540	3.284	0.256	<b>.011</b>
13) Interact effectively with others in a professional manner	3.782	3.493	0.289	<b>.003</b>
14) Present ideas clearly and influence others to provide support and commitment	3.806	3.588	0.218	<b>.022</b>

Panel D: Organizational and business management	Should acquire	Expect to acquired	Constraints gap	
	Mean	Mean	<i>Diff</i>	<i>Sig</i>
1) Able to select and assign priorities within restricted resources	3.668	3.445	0.223	<b>.009</b>
2) Organise work to meet deadlines	3.844	3.611	0.232	<b>.012</b>
3) Able to review own work to determine whether it complies with quality standards	3.801	3.498	0.303	<b>.002</b>
4) Able to review the work of others to determine whether it complies with quality standards	3.592	3.403	0.190	<b>.035</b>
5) Able to motivate and to develop others	3.768	3.507	0.261	<b>.006</b>
6) Able to organise and delegate tasks	3.754	3.488	0.265	<b>.003</b>
7) Apply leadership skills to influence others to work towards common goals	3.773	3.526	0.246	<b>.004</b>
8) Apply tools and technology to increase efficiency and effectiveness e.g., use of internet, spreadsheet, word processing	3.953	3.773	0.180	<b>.037</b>
9) Apply information technology as a management tool e.g., computerised accounting systems	3.791	3.597	0.194	<b>.045</b>

Panel E: Ethics in accounting/business	Should acquire	Expect to acquired	Constraints gap	
	Mean	Mean	<i>Diff</i>	<i>Sig</i>
1) Understand the nature of ethics in accounting/business	4.009	3.825	0.185	<b>.031</b>
2) Identify ethical issues and determine when ethical principles apply	4.014	3.801	0.213	<b>.010</b>
3) Analyze alternative courses of action and determine the ethical consequences of these	3.815	3.668	0.147	.082
4) Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior to ethical dilemmas and determine an appropriate approach	3.919	3.806	0.114	.182

## Appendix I3: Constraints Gap: Graduates

Panel A: Intellectual	Should acquire	Have Acquired	Constraints gap	
	Mean	Mean	<i>Diff</i>	<i>Sig</i>
1) Able to locate, obtain, analyse and integrate information from various sources and perspectives	3.872	3.667	0.205	.110
2) Identify and evaluate alternatives	3.859	3.718	0.141	.251
3) Apply logical and analytical thinking	4.090	3.628	0.462	<b>.000</b>
4) Apply professional judgment to reach well-reasoned conclusions	3.936	3.705	0.231	.075
5) Identify when it is appropriate to consult with specialists to solve problems and reach conclusions	3.923	3.821	0.103	.432
6) Reason logically and critically analyse the problem	3.910	3.705	0.205	.099
7) Use innovative thinking to solve problems	3.897	3.731	0.167	.219
8) Identify and solve unstructured problems	3.808	3.628	0.180	.171
9) Identify and solve multi-faceted problems	3.872	3.615	0.256	.063

Panel B: Personal	Should acquire	Have Acquired	Constraints gap	
	Mean	Mean	<i>Diff</i>	<i>Sig</i>
1) Manage own learning using available resources	3.949	3.692	0.256	.065
2) Take responsibility for own work with minimum direction	3.782	3.679	0.103	.432
3) Have enthusiasm for ongoing learning	4.179	3.897	0.282	.035
4) Apply professional scepticism through questioning	3.756	3.474	0.282	.048
5) Critically assess all information	3.795	3.590	0.205	.149
6) Set high work standards	3.949	3.628	0.321	.024
7) Evaluate and monitor own performance from feedback and reflection	3.859	3.628	0.231	.092
8) Manage time to achieve professional commitments	4.167	3.731	0.436	.003
9) Manage resources to achieve professional commitments	4.128	3.641	0.487	.001
10) Anticipate challenges and plan potential solutions	3.923	3.577	0.346	.009
11) Identify opportunities not obvious to others	3.885	3.551	0.333	.008
12) Open to new ideas and opportunities	3.974	3.782	0.192	.140
13) Be flexible in new or different situations/opportunities	4.026	3.744	0.282	.044



Panel C: Interpersonal and communication	Should acquire	Have Acquired	Constraints gap	
	Mean	Mean	<i>Diff</i>	<i>Sig</i>
1) Work effectively with others	4.051	4.000	0.051	.626
2) Work in harmony with others contributing towards common goals	4.051	3.962	0.090	.340
3) Communicate effectively in writing and orally appropriate to the situation	3.936	3.808	0.128	.228
4) Engage effectively in discussion in a professional manner	4.026	3.744	0.282	<b>.008</b>
5) Evaluate and present outcomes using oral presentations	4.000	3.551	0.449	<b>.000</b>
6) Communicate effectively information, ideas, problems and solutions to specialist and non-specialist audiences	3.859	3.782	0.077	.531
7) Aware of cultural and language differences in all communication	3.821	3.718	0.103	.432
8) Fluency in English language	3.910	3.410	0.500	<b>.005</b>
9) Apply active listening and understanding	4.026	3.782	0.244	<b>.023</b>
10) Apply effective interviewing techniques	3.897	3.718	0.180	.137
11) Negotiate with people from different backgrounds	3.846	3.744	0.103	.427
12) Negotiate and manage conflicts	3.821	3.718	0.103	.461
13) Interact effectively with others in a professional manner	3.974	3.859	0.115	.359
14) Present ideas clearly and influence others to provide support and commitment	3.974	3.782	0.192	.104

Panel D: Organizational and business management	Should acquire	Have Acquired	Constraints gap	
	Mean	Mean	<i>Diff</i>	<i>Sig</i>
1) Able to select and assign priorities within restricted resources	3.872	3.692	0.180	.188
2) Organise work to meet deadlines	4.026	3.974	0.051	.665
3) Able to review own work to determine whether it complies with quality standards	3.872	3.808	0.064	.539
4) Able to review the work of others to determine whether it complies with quality standards	3.833	3.513	0.321	<b>.028</b>
5) Able to motivate and to develop others	3.974	3.846	0.128	.254
6) Able to organise and delegate tasks	3.846	3.833	0.013	.908
7) Apply leadership skills to influence others to work towards common goals	3.846	3.718	0.128	.335
8) Apply tools and technology to increase efficiency and effectiveness e.g., use of internet, spreadsheet, word processing	3.987	3.795	0.192	.137
9) Apply information technology as a management tool e.g., computerised accounting systems	3.974	3.744	0.231	.137

Panel E: Ethics in accounting/business	Should acquire	Have Acquired	Constraints gap	
	Mean	Mean	<i>Diff</i>	<i>Sig</i>
1) Understand the nature of ethics in accounting/business	4.077	3.705	0.372	<b>.003</b>
2) Identify ethical issues and determine when ethical principles apply	3.974	3.756	0.218	.078
3) Analyze alternative courses of action and determine the ethical consequences of these	3.936	3.705	0.231	.057
4) Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior to ethical dilemmas and determine an appropriate approach	4.077	4.038	0.039	.770

## Appendix I4: Constraints Gap: Educators

Panel A: Intellectual	Should acquire	Acquired	Constraints gap	
	Mean	Mean	<i>Diff</i>	<i>Sig</i>
1) Able to locate, obtain, analyse and integrate information from various sources and perspectives	3.966	2.759	1.207	<b>.000</b>
2) Identify and evaluate alternatives	4.034	2.690	1.345	<b>.000</b>
3) Apply logical and analytical thinking	3.862	2.793	1.069	<b>.000</b>
4) Apply professional judgment to reach well-reasoned conclusions	4.172	2.724	1.448	<b>.000</b>
5) Identify when it is appropriate to consult with specialists to solve problems and reach conclusions	3.690	2.724	0.966	<b>.000</b>
6) Reason logically and critically analyse the problem	3.966	2.552	1.414	<b>.000</b>
7) Use innovative thinking to solve problems	4.000	2.586	1.414	<b>.000</b>
8) Identify and solve unstructured problems	3.690	2.517	1.172	<b>.000</b>
9) Identify and solve multi-faceted problems	3.655	2.483	1.172	<b>.000</b>

Panel B: Personal	Should acquire	Acquired	Constraints gap	
	Mean	Mean	<i>Diff</i>	<i>Sig</i>
1) Manage own learning using available resources	3.966	2.690	1.276	<b>.000</b>
2) Take responsibility for own work with minimum direction	4.310	2.862	1.448	<b>.000</b>
3) Have enthusiasm for ongoing learning	4.448	2.862	1.586	<b>.000</b>
4) Apply professional scepticism through questioning	3.724	2.517	1.207	<b>.000</b>
5) Critically assess all information	3.828	2.621	1.207	<b>.000</b>
6) Set high work standards	4.138	2.690	1.448	<b>.000</b>
7) Evaluate and monitor own performance from feedback and reflection	4.000	2.690	1.310	<b>.000</b>
8) Manage time to achieve professional commitments	4.345	2.724	1.621	<b>.000</b>
9) Manage resources to achieve professional commitments	4.310	2.690	1.621	<b>.000</b>
10) Anticipate challenges and plan potential solutions	4.138	2.655	1.483	<b>.000</b>
11) Identify opportunities not obvious to others	3.828	2.690	1.138	<b>.000</b>
12) Open to new ideas and opportunities	4.138	2.793	1.345	<b>.000</b>
13) Be flexible in new or different situations/opportunities	4.207	2.828	1.379	<b>.000</b>

Panel C: Interpersonal and communication	Should acquire	Acquired	Constraints gap	
	Mean	Mean	<i>Diff</i>	<i>Sig</i>
1) Work effectively with others	4.552	3.000	1.552	<b>.000</b>
2) Work in harmony with others contributing towards common goals	4.517	3.034	1.483	<b>.000</b>
3) Communicate effectively in writing and orally appropriate to the situation	4.448	2.862	1.586	<b>.000</b>
4) Engage effectively in discussion in a professional manner	4.310	2.862	1.448	<b>.000</b>
5) Evaluate and present outcomes using oral presentations	4.000	3.034	0.966	<b>.000</b>
6) Communicate effectively information, ideas, problems and solutions to specialist and non-specialist audiences	3.966	2.586	1.379	<b>.000</b>
7) Aware of cultural and language differences in all communication	3.897	2.690	1.207	<b>.000</b>
8) Fluency in English language	3.862	2.448	1.414	<b>.000</b>
9) Apply active listening and understanding	4.345	2.897	1.448	<b>.000</b>
10) Apply effective interviewing techniques	3.828	2.621	1.207	<b>.000</b>
11) Negotiate with people from different backgrounds	3.897	2.552	1.345	<b>.000</b>
12) Negotiate and manage conflicts	3.724	2.448	1.276	<b>.000</b>
13) Interact effectively with others in a professional manner	4.138	2.621	1.517	<b>.000</b>
14) Present ideas clearly and influence others to provide support and commitment	3.966	2.690	1.276	<b>.000</b>

Panel D: Organizational and business management	Should acquire	Acquired	Constraints gap	
	Mean	Mean	<i>Diff</i>	<i>Sig</i>
1) Able to select and assign priorities within restricted resources	4.138	2.690	1.448	<b>.000</b>
2) Organise work to meet deadlines	4.448	2.862	1.586	<b>.000</b>
3) Able to review own work to determine whether it complies with quality standards	4.172	2.759	1.414	<b>.000</b>
4) Able to review the work of others to determine whether it complies with quality standards	3.931	2.724	1.207	<b>.000</b>
5) Able to motivate and to develop others	3.966	2.655	1.310	<b>.000</b>
6) Able to organise and delegate tasks	3.897	2.862	1.035	<b>.000</b>
7) Apply leadership skills to influence others to work towards common goals	3.966	2.897	1.069	<b>.000</b>
8) Apply tools and technology to increase efficiency and effectiveness e.g., use of internet, spreadsheet, word processing	4.345	3.138	1.207	<b>.000</b>
9) Apply information technology as a management tool e.g., computerised accounting systems	4.241	2.966	1.276	<b>.000</b>

Panel E: Ethics in accounting/business	Should acquire	Acquired	Constraints gap	
	Mean	Mean	<i>Diff</i>	<i>Sig</i>
1) Understand the nature of ethics in accounting/business	4.448	3.034	1.414	<b>.000</b>
2) Identify ethical issues and determine when ethical principles apply	4.379	3.000	1.379	<b>.000</b>
3) Analyze alternative courses of action and determine the ethical consequences of these	4.310	3.103	1.207	<b>.000</b>
4) Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior to ethical dilemmas and determine an appropriate approach	4.414	3.241	1.172	<b>.000</b>



## Appendix I5: Expectation-performance Gap: Employers

Panel A: Intellectual	Should acquire	Possess	Expectation-performance gap	
	Mean	Mean	<i>Diff</i>	<i>Sig</i>
1) Able to locate, obtain, analyse and integrate information from various sources and perspectives	3.682	2.545	1.136	<b>.000</b>
2) Identify and evaluate alternatives	3.682	2.864	0.818	<b>.000</b>
3) Apply logical and analytical thinking	3.591	2.591	1.000	<b>.004</b>
4) Apply professional judgment to reach well-reasoned conclusions	3.591	2.682	0.909	<b>.001</b>
5) Identify when it is appropriate to consult with specialists to solve problems and reach conclusions	3.909	3.045	0.864	<b>.013</b>
6) Reason logically and critically analyse the problem	3.727	2.818	0.909	<b>.001</b>
7) Use innovative thinking to solve problems	3.636	2.455	1.182	<b>.001</b>
8) Identify and solve unstructured problems	3.364	2.364	1.000	<b>.002</b>
9) Identify and solve multi-faceted problems	3.500	2.591	0.909	<b>.005</b>

Panel B: Personal	Should acquire	Possess	Expectation-performance gap	
	Mean	Mean	<i>Diff</i>	<i>Sig</i>
1) Manage own learning using available resources	3.455	2.636	0.818	<b>.002</b>
2) Take responsibility for own work with minimum direction	3.909	2.818	1.091	<b>.001</b>
3) Have enthusiasm for ongoing learning	3.955	3.182	0.773	<b>.031</b>
4) Apply professional scepticism through questioning	3.364	2.682	0.682	<b>.025</b>
5) Critically assess all information	3.318	2.682	0.636	<b>.036</b>
6) Set high work standards	3.409	2.727	0.682	<b>.025</b>
7) Evaluate and monitor own performance from feedback and reflection	3.364	2.591	0.773	<b>.005</b>
8) Manage time to achieve professional commitments	3.727	2.864	0.864	<b>.016</b>
9) Manage resources to achieve professional commitments	3.591	2.682	0.909	<b>.003</b>
10) Anticipate challenges and plan potential solutions	3.500	2.364	1.136	<b>.005</b>
11) Identify opportunities not obvious to others	3.136	2.182	0.955	<b>.001</b>
12) Open to new ideas and opportunities	3.545	2.545	1.000	<b>.002</b>
13) Be flexible in new or different situations/opportunities	3.636	2.636	1.000	<b>.001</b>

Panel C: Interpersonal and communication	Should acquire	Possess	Expectation-performance gap	
	Mean	Mean	<i>Diff</i>	<i>Sig</i>
1) Work effectively with others	4.045	3.455	0.591	<b>.045</b>
2) Work in harmony with others contributing towards common goals	3.773	2.955	0.818	<b>.006</b>
3) Communicate effectively in writing and orally appropriate to the situation	3.591	2.955	0.636	.059
4) Engage effectively in discussion in a professional manner	3.636	2.636	1.000	<b>.001</b>
5) Evaluate and present outcomes using oral presentations	3.591	2.773	0.818	<b>.002</b>
6) Communicate effectively information, ideas, problems and solutions to specialist and non-specialist audiences	3.273	2.545	0.727	<b>.029</b>
7) Aware of cultural and language differences in all communication	3.455	2.773	0.682	<b>.040</b>
8) Fluency in English language	3.364	2.818	0.546	.056
9) Apply active listening and understanding	3.864	3.045	0.818	<b>.018</b>
10) Apply effective interviewing techniques	3.455	2.591	0.864	<b>.010</b>
11) Negotiate with people from different backgrounds	3.455	2.591	0.864	<b>.010</b>
12) Negotiate and manage conflicts	3.364	2.364	1.000	<b>.003</b>
13) Interact effectively with others in a professional manner	3.364	2.682	0.682	<b>.032</b>
14) Present ideas clearly and influence others to provide support and commitment	3.727	2.545	1.182	<b>.001</b>

Panel D: Organizational and business management	Should acquire	Pssess	Expectation-performance gap	
	Mean	Mean	<i>Diff</i>	<i>Sig</i>
1) Able to select and assign priorities within restricted resources	3.500	2.818	0.682	.061
2) Organise work to meet deadlines	3.909	3.136	0.773	<b>.034</b>
3) Able to review own work to determine whether it complies with quality standards	3.545	2.727	0.818	<b>.004</b>
4) Able to review the work of others to determine whether it complies with quality standards	3.273	2.773	0.500	.094
5) Able to motivate and to develop others	3.545	2.636	0.909	<b>.010</b>
6) Able to organise and delegate tasks	3.455	2.500	0.955	<b>.010</b>
7) Apply leadership skills to influence others to work towards common goals	3.545	2.591	0.955	<b>.013</b>
8) Apply tools and technology to increase efficiency and effectiveness e.g., use of internet, spreadsheet, word processing	3.727	3.273	0.455	<b>.038</b>
9) Apply information technology as a management tool e.g., computerised accounting systems	3.682	3.273	0.409	.083

Panel E: Ethics in accounting/business	Should acquire	Possess	Expectation-performance gap	
	Mean	Mean	<i>Diff</i>	<i>Sig</i>
1) Understand the nature of ethics in accounting/business	3.955	3.273	0.682	<b>.028</b>
2) Identify ethical issues and determine when ethical principles apply	4.000	3.273	0.727	<b>.023</b>
3) Analyze alternative courses of action and determine the ethical consequences of these	3.727	3.045	0.682	.065
4) Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior to ethical dilemmas and determine an appropriate approach	3.864	3.545	0.318	.296

## Appendix I6: Expectation Gap: Between Groups

Panel A: Intellectual	Final year students	Graduates	Educators	Employers	<i>Difference between perception of final years student and Graduate</i>		<i>Difference between perception of final years student and Educators</i>		<i>Difference between perception of final years student and Employers</i>		<i>Difference between perception of Graduates and Educators</i>		<i>Difference between perception of Graduates and Employers</i>		<i>Difference between perception of Educators and Employers</i>	
	Mean	Mean	Mean	Mean	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>
1) Able to locate, obtain, analyse and integrate information from various sources and perspectives	3.891	3.872	3.966	3.682	0.019	.895	-0.075	.724	0.209	.386	-0.094	.703	0.190	.498	0.284	.351
2) Identify and evaluate alternatives	3.758	3.859	4.034	3.682	-0.101	.449	-0.276	.161	0.077	.733	-0.176	.402	0.177	.456	0.353	.172
3) Apply logical and analytical thinking	3.839	4.090	3.862	3.591	-0.251	.059	-0.023	.908	0.248	.283	0.228	.266	0.499	<b>.037</b>	0.271	.341
4) Apply professional judgment to reach well-reasoned conclusions	3.768	3.936	4.172	3.591	-0.168	.213	-0.405	<b>.035</b>	0.177	.422	-0.237	.309	0.345	.200	0.582	<b>.038</b>
5) Identify when it is appropriate to consult with specialists to solve problems and reach conclusions	3.749	3.923	3.690	3.909	-0.174	.234	0.059	.776	-0.160	.502	0.233	.333	0.014	.960	-0.219	.395
6) Reason logically and critically analyse the problem	3.692	3.910	3.966	3.727	-0.218	.140	-0.274	.201	-0.035	.889	-0.055	.807	0.183	.513	0.238	.414
7) Use innovative thinking to solve problems	3.839	3.897	4.000	3.636	-0.059	.705	-0.161	.480	0.203	.442	-0.103	.653	0.261	.327	0.364	.176
8) Identify and solve unstructured problems	3.725	3.808	3.690	3.364	-0.083	.575	0.036	.870	0.362	.142	0.118	.622	0.444	.099	0.326	.256
9) Identify and solve multi-faceted problems	3.720	3.872	3.655	3.500	-0.151	.315	0.065	.765	0.220	.391	0.217	.356	0.372	.191	0.155	.604

Panel B: Personal

	Final year students	Graduates	Educators	Employers	<i>Difference between perception of final years student and Graduate</i>		<i>Difference between perception of final years student and Educators</i>		<i>Difference between perception of final years student and Employers</i>		<i>Difference between perception of Graduates and Educators</i>		<i>Difference between perception of Graduates and Employers</i>		<i>Difference between perception of Educators and Employers</i>	
	Mean	Mean	Mean	Mean	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>
1) Manage own learning using available resources	3.834	3.949	3.966	3.455	-0.115	.445	-0.131	.553	0.380	.134	-0.017	.944	0.494	.069	0.511	.081
2) Take responsibility for own work with minimum direction	3.924	3.782	4.310	3.909	0.142	.330	-0.386	.074	0.015	.952	-0.528	<b>.021</b>	-0.127	.631	0.401	.175
3) Have enthusiasm for ongoing learning	3.986	4.179	4.448	3.955	-0.194	.211	-0.463	<b>.042</b>	0.031	.906	-0.269	.214	0.225	.391	0.494	<b>.042</b>
4) Apply professional scepticism through questioning	3.398	3.756	3.724	3.364	-0.358	<b>.015</b>	-0.326	.131	0.035	.888	0.032	.892	0.393	.144	0.361	.198
5) Critically assess all information	3.512	3.795	3.828	3.318	-0.283	.067	-0.316	.167	0.194	.467	-0.033	.887	0.477	.087	0.509	.095
6) Set high work standards	3.810	3.949	4.138	3.409	-0.138	.347	-0.328	.122	0.401	.107	-0.189	.404	0.540	.053	0.729	<b>.010</b>
7) Evaluate and monitor own performance from feedback and reflection	3.635	3.859	4.000	3.364	-0.224	.139	-0.365	.105	0.271	.294	-0.141	.545	0.495	.067	0.636	<b>.036</b>
8) Manage time to achieve professional commitments	3.915	4.167	4.345	3.727	-0.252	.092	-0.430	.055	0.187	.472	-0.178	.411	0.439	.094	0.618	<b>.037</b>
9) Manage resources to achieve professional commitments	3.896	4.128	4.310	3.591	-0.233	.113	-0.415	.056	0.305	.228	-0.182	.380	0.537	<b>.033</b>	0.719	<b>.005</b>
10) Anticipate challenges and plan potential solutions	3.735	3.923	4.138	3.500	-0.189	.198	-0.403	.059	0.235	.350	-0.215	.334	0.423	.121	0.638	<b>.028</b>
11) Identify opportunities not obvious to others	3.777	3.885	3.828	3.136	-0.107	.469	-0.050	.811	0.641	<b>.009</b>	0.057	.808	0.748	<b>.007</b>	0.691	<b>.006</b>
12) Open to new ideas and opportunities	3.910	3.974	4.138	3.545	-0.064	.671	-0.228	.300	0.365	.153	-0.164	.471	0.429	.108	0.593	<b>.017</b>
13) Be flexible in new or different situations/opportunities	3.967	4.026	4.207	3.636	-0.059	.681	-0.240	.234	0.331	.162	-0.181	.435	0.389	.163	0.571	<b>.030</b>

Panel C: Interpersonal and communication	Final year students	Graduates	Educators	Employers	<i>Difference between perception of final years student and Graduate</i>		<i>Difference between perception of final years student and Educators</i>		<i>Difference between perception of final years student and Employers</i>		<i>Difference between perception of Graduates and Educators</i>		<i>Difference between perception of Graduates and Employers</i>		<i>Difference between perception of Educators and Employers</i>	
	Mean	Mean	Mean	Mean	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>
1) Work effectively with others	4.081	4.051	4.552	4.045	0.029	.844	-0.471	<b>.028</b>	0.035	.888	-0.500	<b>.027</b>	0.006	.983	0.506	<b>.042</b>
2) Work in harmony with others contributing towards common goals	3.896	4.051	4.517	3.773	-0.156	.273	-0.622	<b>.002</b>	0.123	.605	-0.466	<b>.033</b>	0.279	.282	0.745	<b>.003</b>
3) Communicate effectively in writing and orally appropriate to the situation	3.820	3.936	4.448	3.591	-0.116	.412	-0.628	<b>.002</b>	0.229	.335	-0.512	<b>.021</b>	0.345	.203	0.857	<b>.001</b>
4) Engage effectively in discussion in a professional manner	3.758	4.026	4.310	3.636	-0.267	.068	-0.552	<b>.010</b>	0.122	.626	-0.285	<b>.170</b>	0.389	.126	0.674	<b>.006</b>
5) Evaluate and present outcomes using oral presentations	3.678	4.000	4.000	3.591	-0.322	<b>.025</b>	-0.322	.129	0.087	.717	0.000	1.000	0.409	.086	0.409	.076
6) communicate effectively information, ideas, problems and solutions to specialist and non-specialist audiences	3.682	3.859	3.966	3.273	-0.177	.232	-0.283	.191	0.410	.103	-0.107	.640	0.586	<b>.030</b>	0.693	<b>.016</b>
7) Aware of cultural and language differences in all communication	3.749	3.821	3.897	3.455	-0.072	.645	-0.148	.531	0.294	.272	-0.076	.740	0.366	.154	0.442	.129
8) Fluency in English language	3.749	3.910	3.862	3.364	-0.161	.343	-0.113	.663	0.385	.185	0.048	.851	0.547	<b>.046</b>	0.498	.119
9) Apply active listening and understanding	3.891	4.026	4.345	3.864	-0.135	.354	-0.454	<b>.035</b>	0.027	.912	-0.319	.129	0.162	.513	0.481	<b>.050</b>
10) Apply effective interviewing techniques	3.635	3.897	3.828	3.455	-0.262	.091	-0.193	.405	0.181	.496	0.070	.754	0.443	.085	0.373	.149
11) Negotiate with people from different backgrounds	3.692	3.846	3.897	3.455	-0.154	.328	-0.205	.382	0.237	.377	-0.050	.819	0.392	.121	0.442	.059
12) Negotiate and manage conflicts	3.540	3.821	3.724	3.364	-0.280	.075	-0.184	.424	0.177	.501	0.096	.690	0.457	.096	0.361	.179
13) Interact effectively with others in a professional manner	3.782	3.974	4.138	3.364	-0.192	.212	-0.356	.113	0.418	.104	-0.164	.486	0.611	<b>.025</b>	0.774	<b>.003</b>
14) Present ideas clearly and influence others to provide support and commitment	3.806	3.974	3.966	3.727	-0.169	.244	-0.160	.454	0.078	.750	0.009	.967	0.247	.314	0.238	.326



Panel D: Organizational and business management	Final year students	Graduates	Educators	Employers	<i>Difference between perception of final years student and Graduate</i>		<i>Difference between perception of final years student and Educators</i>		<i>Difference between perception of final years student and Employers</i>		<i>Difference between perception of Graduates and Educators</i>		<i>Difference between perception of Graduates and Employers</i>		<i>Difference between perception of Educators and Employers</i>	
	Mean	Mean	Mean	Mean	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>
1) Able to select and assign priorities within restricted resources	3.668	3.872	4.138	3.500	-0.204	.183	-0.470	<b>.037</b>	0.168	.516	-0.266	.274	0.372	.191	0.638	<b>.045</b>
2) Organise work to meet deadlines	3.844	4.026	4.448	3.909	-0.182	.230	-0.605	<b>.007</b>	-0.066	.800	-0.423	.071	0.117	.673	0.539	.068
3) Able to review own work to determine whether it complies with quality standards	3.801	3.872	4.172	3.545	-0.071	.638	-0.372	.088	0.256	.317	-0.301	.185	0.326	.236	0.627	<b>.020</b>
4) Able to review the work of others to determine whether it complies with quality standards	3.592	3.833	3.931	3.273	-0.241	.124	-0.339	.137	0.320	.228	-0.098	.676	0.561	<b>.046</b>	0.658	<b>.018</b>
5) Able to motivate and to develop others	3.768	3.974	3.966	3.545	-0.207	.171	-0.198	.383	0.222	.395	0.009	.968	0.429	.093	0.420	.141
6) Able to organise and delegate tasks	3.754	3.846	3.897	3.455	-0.093	.523	-0.143	.490	0.299	.219	-0.050	.824	0.392	.152	0.442	.090
7) Apply leadership skills to influence others to work towards common goals	3.773	3.846	3.966	3.545	-0.074	.631	-0.193	.385	0.227	.369	-0.119	.624	0.301	.274	0.420	.108
8) Apply tools and technology to increase efficiency and effectiveness e.g., use of internet, spreadsheet, word processing	3.953	3.987	4.345	3.727	-0.035	.819	-0.392	.085	0.225	.389	-0.358	.104	0.260	.306	0.618	<b>.030</b>
9) Apply information technology as a management tool e.g., computerised accounting systems	3.791	3.974	4.241	3.682	-0.183	.256	-0.450	.062	0.110	.686	-0.267	.267	0.293	.265	0.560	<b>.038</b>

Panel E: Ethics in accounting/business	Final year students	Graduates	Educators	Employers	<i>Difference between perception of final years student and Graduate</i>		<i>Difference between perception of final years student and Educators</i>		<i>Difference between perception of final years student and Employers</i>		<i>Difference between perception of Graduates and Educators</i>		<i>Difference between perception of Graduates and Employers</i>		<i>Difference between perception of Educators and Employers</i>	
	Mean	Mean	Mean	Mean	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>
1) Understand the nature of ethics in accounting/business	4.009	4.077	4.448	3.955	-0.067	.660	-0.439	<b>.049</b>	0.055	.832	-0.371	.099	0.122	.649	0.494	<b>.047</b>
2) Identify ethical issues and determine when ethical principles apply	4.014	3.974	4.379	4.000	0.040	.783	-0.365	.074	0.014	.951	-0.405	.088	-0.026	.923	0.379	.087
3) Analyze alternative courses of action and determine the ethical consequences of these	3.815	3.936	4.310	3.727	-0.121	.429	-0.495	<b>.025</b>	0.088	.729	-0.374	.117	0.209	.453	0.583	<b>.028</b>
4) Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior to ethical dilemmas and determine an appropriate approach	3.919	4.077	4.414	3.864	-0.158	.322	-0.494	<b>.035</b>	0.056	.835	-0.337	.158	0.213	.438	0.550	<b>.045</b>

## Appendix I7: Performance Gap: Between Groups

Panel A: Intellectual	Final year students	Graduates	Educators	Employers	<i>Difference between perception of final years student and Graduate</i>		<i>Difference between perception of final years student and Educators</i>		<i>Difference between perception of final years student and Employers</i>		<i>Difference between perception of Graduates and Educators</i>		<i>Difference between perception of Graduates and Employers</i>		<i>Difference between perception of Educators and Employers</i>	
	Mean	Mean	Mean	Mean	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>
1) Able to locate, obtain, analyse and integrate information from various sources and perspectives	3.265	3.667	2.759	2.545	-0.401	<b>.004</b>	0.507	<b>.014</b>	0.720	<b>.002</b>	0.908	<b>.000</b>	1.121	<b>.000</b>	0.213	.453
2) Identify and evaluate alternatives	3.412	3.718	2.690	2.864	-0.306	<b>.032</b>	0.723	<b>.001</b>	0.549	<b>.023</b>	1.028	<b>.000</b>	0.854	<b>.001</b>	-0.174	.523
3) Apply logical and analytical thinking	3.393	3.628	2.793	2.591	-0.235	.085	0.600	<b>.003</b>	0.803	<b>.001</b>	0.835	<b>.001</b>	1.037	<b>.000</b>	0.202	.521
4) Apply professional judgment to reach well-reasoned conclusions	3.550	3.705	2.724	2.682	-0.155	.271	0.826	<b>.000</b>	0.868	<b>.000</b>	0.981	<b>.000</b>	1.023	<b>.000</b>	0.042	.895
5) Identify when it is appropriate to consult with specialists to solve problems and reach conclusions	3.336	3.821	2.724	3.045	-0.484	<b>.001</b>	0.612	<b>.006</b>	0.291	.251	1.096	<b>.000</b>	0.775	<b>.004</b>	-0.321	.304
6) Reason logically and critically analyse the problem	3.322	3.705	2.552	2.818	-0.383	<b>.009</b>	0.771	<b>.000</b>	0.504	<b>.040</b>	1.153	<b>.000</b>	0.887	<b>.001</b>	-0.267	.376
7) Use innovative thinking to solve problems	3.460	3.731	2.586	2.455	-0.271	.071	0.874	<b>.000</b>	1.005	<b>.000</b>	1.145	<b>.000</b>	1.276	<b>.000</b>	0.132	.672
8) Identify and solve unstructured problems	3.341	3.628	2.517	2.364	-0.287	.061	0.824	<b>.000</b>	0.978	<b>.000</b>	1.111	<b>.000</b>	1.265	<b>.000</b>	0.154	.621
9) Identify and solve multi-faceted problems	3.346	3.615	2.483	2.591	-0.269	.084	0.863	<b>.000</b>	0.755	<b>.004</b>	1.133	<b>.000</b>	1.025	<b>.000</b>	-0.108	.744

Panel B: Personal

	Final year students	Graduates	Educators	Employers	<i>Difference between perception of final years student and Graduate</i>		<i>Difference between perception of final years student and Educators</i>		<i>Difference between perception of final years student and Employers</i>		<i>Difference between perception of Graduates and Educators</i>		<i>Difference between perception of Graduates and Employers</i>		<i>Difference between perception of Educators and Employers</i>	
	Mean	Mean	Mean	Mean	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>
1) Manage own learning using available resources	3.834	3.692	2.690	2.636	-0.147	.306	0.855	<b>.000</b>	0.909	<b>.000</b>	1.003	<b>.000</b>	1.056	<b>.000</b>	0.053	.871
2) Take responsibility for own work with minimum direction	3.924	3.679	2.862	2.818	-0.111	.445	0.707	<b>.001</b>	0.751	<b>.003</b>	0.817	<b>.000</b>	0.861	<b>.001</b>	0.044	.882
3) Have enthusiasm for ongoing learning	3.986	3.897	2.862	3.182	-0.272	.085	0.764	<b>.001</b>	0.444	.105	1.035	<b>.000</b>	0.716	<b>.019</b>	-0.320	.364
4) Apply professional scepticism through questioning	3.398	3.474	2.517	2.682	-0.346	<b>.026</b>	0.611	<b>.007</b>	0.446	.087	0.957	<b>.000</b>	0.793	<b>.009</b>	-0.165	.601
5) Critically assess all information	3.512	3.590	2.621	2.682	-0.324	<b>.040</b>	0.645	<b>.005</b>	0.584	<b>.027</b>	0.969	<b>.000</b>	0.908	<b>.003</b>	-0.061	.853
6) Set high work standards	3.810	3.628	2.690	2.727	-0.164	.299	0.775	<b>.001</b>	0.737	<b>.006</b>	0.939	<b>.000</b>	0.901	<b>.002</b>	-0.038	.910
7) Evaluate and monitor own performance from feedback and reflection	3.635	3.628	2.690	2.591	-0.297	.056	0.642	<b>.004</b>	0.741	<b>.004</b>	0.939	<b>.000</b>	1.037	<b>.001</b>	0.099	.760
8) Manage time to achieve professional commitments	3.915	3.731	2.724	2.864	-0.138	.370	0.868	<b>.000</b>	0.729	<b>.006</b>	1.007	<b>.000</b>	0.867	<b>.005</b>	-0.140	.669
9) Manage resources to achieve professional commitments	3.896	3.641	2.690	2.682	-0.153	.336	0.799	<b>.001</b>	0.806	<b>.003</b>	0.951	<b>.000</b>	0.959	<b>.001</b>	0.008	.981
10) Anticipate challenges and plan potential solutions	3.735	3.577	2.655	2.364	-0.236	.117	0.686	<b>.002</b>	0.978	<b>.000</b>	0.922	<b>.000</b>	1.213	<b>.000</b>	0.292	.370
11) Identify opportunities not obvious to others	3.777	3.551	2.690	2.182	-0.220	.164	0.642	<b>.006</b>	1.150	<b>.000</b>	0.862	<b>.001</b>	1.370	<b>.000</b>	0.508	.074
12) Open to new ideas and opportunities	3.910	3.782	2.793	2.545	-0.242	.114	0.747	<b>.001</b>	0.995	<b>.000</b>	0.989	<b>.000</b>	1.237	<b>.000</b>	0.248	.425
13) Be flexible in new or different situations/opportunities	3.967	3.744	2.828	2.636	-0.189	.214	0.727	<b>.001</b>	0.918	<b>.000</b>	0.916	<b>.000</b>	1.107	<b>.000</b>	0.191	.554

Panel C: Interpersonal and communication	Final year students	Graduates	Educators	Employers	<i>Difference between perception of final years student and Graduate</i>		<i>Difference between perception of final years student and Educators</i>		<i>Difference between perception of final years student and Employers</i>		<i>Difference between perception of Graduates and Educators</i>		<i>Difference between perception of Graduates and Employers</i>		<i>Difference between perception of Educators and Employers</i>	
	Mean	Mean	Mean	Mean	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>
1) Work effectively with others	3.782	4.000	3.000	3.455	-0.218	.151	0.782	<b>.001</b>	0.327	.211	1.000	<b>.000</b>	0.546	<b>.050</b>	-0.455	.195
2) Work in harmony with others contributing towards common goals	3.711	3.962	3.034	2.955	-0.251	.085	0.676	<b>.002</b>	0.756	<b>.002</b>	0.927	<b>.000</b>	1.007	<b>.000</b>	0.080	.802
3) Communicate effectively in writing and orally appropriate to the situation	3.479	3.808	2.862	2.955	-0.329	<b>.031</b>	0.617	<b>.006</b>	0.524	<b>.042</b>	0.946	<b>.000</b>	0.853	<b>.002</b>	-0.093	.753
4) Engage effectively in discussion in a professional manner	3.370	3.744	2.862	2.636	-0.374	<b>.013</b>	0.508	<b>.023</b>	0.733	<b>.004</b>	0.882	<b>.001</b>	1.107	<b>.000</b>	0.226	.476
5) Evaluate and present outcomes using oral presentations	3.346	3.551	3.034	2.773	-0.205	.171	0.312	.162	0.573	<b>.023</b>	0.517	<b>.034</b>	0.779	<b>.004</b>	0.262	.368
6) communicate effectively information, ideas, problems and solutions to specialist and non-specialist audiences	3.374	3.782	2.586	2.545	-0.408	<b>.009</b>	0.788	<b>.001</b>	0.829	<b>.002</b>	1.196	<b>.000</b>	1.237	<b>.000</b>	0.041	.890
7) Aware of cultural and language differences in all communication	3.346	3.718	2.690	2.773	-0.372	<b>.016</b>	0.656	<b>.005</b>	0.573	<b>.028</b>	1.028	<b>.000</b>	0.945	<b>.001</b>	-0.083	.788
8) Fluency in English language	3.284	3.410	2.448	2.818	-0.126	.444	0.836	<b>.001</b>	0.466	.086	0.962	<b>.001</b>	0.592	<b>.046</b>	-0.370	.229
9) Apply active listening and understanding	3.507	3.782	2.897	3.045	-0.275	.055	0.611	<b>.005</b>	0.462	.058	0.886	<b>.000</b>	0.737	<b>.007</b>	-0.149	.646
10) Apply effective interviewing techniques	3.351	3.718	2.621	2.591	-0.367	<b>.017</b>	0.730	<b>.001</b>	0.760	<b>.004</b>	1.097	<b>.000</b>	1.127	<b>.000</b>	0.030	.922
11) Negotiate with people from different backgrounds	3.341	3.744	2.552	2.591	-0.402	<b>.011</b>	0.790	<b>.001</b>	0.750	<b>.005</b>	1.192	<b>.000</b>	1.153	<b>.000</b>	-0.039	.904
12) Negotiate and manage conflicts	3.284	3.718	2.448	2.364	-0.434	<b>.004</b>	0.836	<b>.000</b>	0.921	<b>.000</b>	1.270	<b>.000</b>	1.354	<b>.000</b>	0.085	.777
13) Interact effectively with others in a professional manner	3.493	3.859	2.621	2.682	-0.366	<b>.017</b>	0.872	<b>.000</b>	0.811	<b>.003</b>	1.238	<b>.000</b>	1.177	<b>.000</b>	-0.061	.857
14) Present ideas clearly and influence others to provide support and commitment	3.588	3.782	2.690	2.545	-0.194	.198	0.898	<b>.000</b>	1.042	<b>.000</b>	1.092	<b>.000</b>	1.237	<b>.000</b>	0.144	.628

Panel D: Organizational and business management	Final year students	Graduates	Educators	Employers	<i>Difference between perception of final years student and Graduate</i>		<i>Difference between perception of final years student and Educators</i>		<i>Difference between perception of final years student and Employers</i>		<i>Difference between perception of Graduates and Educators</i>		<i>Difference between perception of Graduates and Employers</i>		<i>Difference between perception of Educators and Employers</i>	
	Mean	Mean	Mean	Mean	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>
1) Able to select and assign priorities within restricted resources	3.445	3.692	2.690	2.818	-0.247	.079	0.756	<b>.000</b>	0.627	<b>.008</b>	1.003	<b>.000</b>	0.874	<b>.004</b>	-0.129	.700
2) Organise work to meet deadlines	3.611	3.974	2.862	3.136	-0.363	<b>.017</b>	0.749	<b>.001</b>	0.475	.078	1.112	<b>.000</b>	0.838	<b>.002</b>	-0.274	.428
3) Able to review own work to determine whether it complies with quality standards	3.498	3.808	2.759	2.727	-0.310	<b>.044</b>	0.739	<b>.001</b>	0.770	<b>.003</b>	1.049	<b>.000</b>	1.080	<b>.000</b>	0.031	.924
4) Able to review the work of others to determine whether it complies with quality standards	3.403	3.513	2.724	2.773	-0.110	.477	0.679	<b>.002</b>	0.630	<b>.014</b>	0.789	<b>.004</b>	0.740	<b>.020</b>	-0.049	.883
5) Able to motivate and to develop others	3.507	3.846	2.655	2.636	-0.339	<b>.025</b>	0.852	<b>.000</b>	0.871	<b>.001</b>	1.191	<b>.000</b>	1.210	<b>.000</b>	0.019	.955
6) Able to organise and delegate tasks	3.488	3.833	2.862	2.500	-0.345	<b>.020</b>	0.626	<b>.004</b>	0.988	<b>.000</b>	0.971	<b>.000</b>	1.333	<b>.000</b>	0.362	.224
7) Apply leadership skills to influence others to work towards common goals	3.526	3.718	2.897	2.591	-0.192	.177	0.630	<b>.002</b>	0.935	<b>.000</b>	0.821	<b>.001</b>	1.127	<b>.000</b>	0.306	.363
8) Apply tools and technology to increase efficiency and effectiveness e.g., use of internet, spreadsheet, word processing	3.773	3.795	3.138	3.273	-0.022	.881	0.635	<b>.004</b>	0.500	.052	0.657	<b>.009</b>	0.522	.072	-0.135	.695
9) Apply information technology as a management tool e.g., computerised accounting systems	3.597	3.744	2.966	3.273	-0.146	.340	0.632	<b>.006</b>	0.324	.213	0.778	<b>.003</b>	0.471	.098	-0.307	.365

Panel E: Ethics in accounting/business	Final year students	Graduates	Educators	Employers	<i>Difference between perception of final years student and Graduate</i>		<i>Difference between perception of final years student and Educators</i>		<i>Difference between perception of final years student and Employers</i>		<i>Difference between perception of Graduates and Educators</i>		<i>Difference between perception of Graduates and Employers</i>		<i>Difference between perception of Educators and Employers</i>	
	Mean	Mean	Mean	Mean	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>	<i>Diff</i>	<i>Sig</i>
1) Understand the nature of ethics in accounting/business	3.825	3.705	3.034	3.273	0.120	.414	0.790	<b>.000</b>	0.552	<b>.026</b>	0.671	<b>.007</b>	0.432	.121	-0.238	.469
2) Identify ethical issues and determine when ethical principles apply	3.801	3.756	3.000	3.273	0.045	.762	0.801	<b>.000</b>	0.528	<b>.040</b>	0.756	<b>.003</b>	0.484	.079	-0.273	.455
3) Analyze alternative courses of action and determine the ethical consequences of these	3.668	3.705	3.103	3.045	-0.037	.800	0.565	<b>.011</b>	0.623	<b>.016</b>	0.602	<b>.013</b>	0.660	<b>.021</b>	0.058	.876
4) Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior to ethical dilemmas and determine an appropriate approach	3.806	4.038	3.241	3.545	-0.233	.107	0.564	<b>.012</b>	0.260	.305	0.797	<b>.001</b>	0.493	.066	-0.304	.417