

The importance of soft skills in accounting: student's and employer's expectations

Jiří Slezák

Abstract

The trend of new information and communication technologies, the increase in globalization and competitiveness leads to the need and to the increase of the importance of new skills that are placed on employees. In different sectors of the economy, there is a need to develop different skills of employees. For this reason, universities face the challenge of ensuring that their graduates have the required skills. This article deals with research on soft skills in accounting and is aimed at the perspective of future graduates of accounting and finance programs and employers. The aim of the article is to explore how employers and future graduates perceive the importance of soft skills in accounting. The research questions were "Which soft skills do students and employers perceive as important?" "How are soft skills developed according to students' and employers' opinions in universities?" "What are the differences between students' and employers' perceptions of soft skills?" A questionnaire survey which was conducted was attended by 101 future graduates from universities in the Czech Republic and 44 employers in the Czech Republic. It was found that team work is the most important skill for employers. While for students it was problem solving ability. Overall, the opinions of students and employers do not differ much, but even so, certain differences can be seen between them in the case of soft skills.

Keywords: accounting, perception, soft skills, students

JEL Classification: J24, M41, O15

1 Introduction

Currently, the accounting field is facing major changes. The trend of using information technology in accounting is becoming more and more evident Cunha et al. (2022). There is a change in the way of looking at traditional accounting. The speed of development and use of information and communication technologies and their impact on the accounting profession is increasingly gaining attention. Artificial intelligence, big data, blockchain, cloud computing, etc. are technologies that will transform the accounting profession.

Because of the ever-changing market and global challenges, there is a need for accounting program graduates to develop their soft skills more. For that reason, universities should focus on soft skills training for these students Maelah et al. (2012). According to Maelah et al. (2012),

soft skills are defined as interpersonal, human or behavioral skills or characteristics that are needed for the use of technical skills.

To succeed on the labor market, graduates need the necessary knowledge, but also skills. Accountants are required to work under pressure and constantly adapt. The majority of hard skills are gradually being taken over by the robotization and digitalization of accounting processes, which is why the importance of soft skills is growing. According to Carreira et al. (2021) accounting graduates do not have the necessary soft skills (mainly communication).

Soft skills in employees are critical to sustaining and creating business value. A graduate of an accounting program should have both technical skills and soft skills, as the role and importance of employees is growing at the same time and these skills are taken into account during interviews. Hard skills are usually demonstrated by a graduate diploma. While soft skills come from his attitudes and behavior Cernuşca (2020). According to Arquero et al. (2023) the development of interpersonal and communication skills is the most important for graduates. According to this study, soft skills (mainly communication and teamwork) are much more important than hard skills. Universities should ensure that graduates have an appropriate combination of hard and soft skills Rasli et al. (2020).

According to many studies, the importance of soft skills is growing. Due to the above developments, research on soft skills is still a focus of research interest O'Shea et al. (2022).

The aim of the article is to explore how employers and graduates perceive the importance of soft skills in accounting. The structure of the article is as follows: The introduction is followed by the theoretical basis and methodology of the article, followed by the presented results, discussion and conclusion.

2 Literature review

Development of soft and non-technical skills in educational institutions is very important nowadays. As stated for example by (Maelah et al., 2012; Douglas & Gammies, 2019), who claim that the teaching of soft skills (mainly communication, leadership and teamwork, or stress management) represent skills that will ensure better employment for accounting program graduates. However, graduates do not have sufficiently developed skills to enter the workforce Altarawneh (2016). Similar conclusions were reached by other authors such as (Gray & Murray, 2011; Milliron, 2012; Klibi & Oussii, 2013; Siriwardane, Hu & Low, 2014).

For employers, the most important skills for accounting graduates are analytical skills or problem-solving skills, then basic awareness of business and accounting, and last but not least, communication and ethical behavior Kavanagh & Dennon (2008). According to Carvalho & Almeida (2022), the most important skills include communication, proactivity, initiative, teamwork and the ability to adapt to new things. According to Ragusa et al. (2022),

assertiveness, networking skills, teamwork, sensitivity, socialization are considered key soft skills.

However, some students do not attach too much importance to soft skills, as they do not match their vision of typical activities performed in accounting Arquero & Fernandez–Polvillo, (2019) or they are concerned about these qualities (for example, communication) according to (Arquero, Fernandez– Polvillo, Hassall & Joyce, 2017). Chandren & Yaacob (2016) discuss how to improve students' soft skills, especially oral communication. Tsiligiris & Bowyer (2021) propose a conceptual framework for the development of students' skills, which includes the alignment of the curricula of universities and professional organizations; helping educators change their approach to teaching; support of skills and personal qualities.

Rasli et al. (2020) points to the fact that students do not have appropriate soft skills and it is appropriate for educators to develop these skills in students, for example, in special subjects. According to Cunha et al. (2022), while soft skills are essential for the accounting profession, university curricula are more focused on developing technical skills.

Keevy (2020) students' soft skills are best developed through case studies and collaborative learning. According to Roy and Brown (2016), for the development of soft skills, it is appropriate for students in higher years to be mentors to students in lower (primarily 1st year) years. According to a study by Cernuşca (2020), it is important for employers that students optimally develop their soft skills. According to this study, it is recommended that students participate in foreign work and study internships, national and foreign projects, voluntary events, etc. For example, according to Maelah (2012), students develop their soft skills in an appropriate way.

O'Shea et al. (2022) there are differences between employers and students regarding the importance of soft skills. According to this study, students place importance on technical skills, while developed soft skills are more important to employers. According to Dolce et al. (2019), the opinions of graduates and employers do not differ much. However, for graduates, the most important qualities are task orientation, self-awareness and interpersonal relationships.

According to Asabeh et al. (2023) there are differences between the perception of the importance of soft skills among students, teachers and employers. According to this research, students prioritize technical skills, while interpersonal and communication skills are more important to teachers and employers. Even Miranda and Neto (2023) claim that there is a difference between teachers and students in the perception of soft skills, and they consider continuous learning, problem solving, ethics, communication and critical thinking to be important for educators.

According to Rua and Maia (2023), employers should use various creative techniques to improve soft skills, especially negotiation and problem solving. According to Arquero et al. (2023) communication barriers have a negative relationship with group work self-efficacy, and therefore educators should develop both teamwork and communication skills in students and thus reduce communication concerns. Haidar (2022) conducted a perception analysis of soft skills and distance education and found that distance education has a positive effect on the development of soft skills. According to Kotze and Miller (2023), teamwork, relationship building, emotional intelligence and leadership or professional skepticism should be developed in schools. Diez-Busto et al. (2023) claim that the development of soft skills within the course of study has a positive effect on student satisfaction. According to Motyer (2023), there are basic skills that an accountant should develop. These are technical skills (with regard to the use of information and communication technologies), global thinking (with regard to connecting markets), professional ethics (with regard to the growth of regulatory activities), communication, critical thinking, creativity, analysis and decision-making.

3 Data and methods

Based on the literature review Kavanagh, & Drennan (2008), 3 research questions (RQ) were determined:

- RQ1: What soft skills do students and employers perceive as important?
- RQ2: According to the opinions of students and employers, how are soft skills developed at universities?
- RQ3: What are the differences between students' and employers' perceptions of soft skills?

3.1 Data

The data for this article was obtained through primary research, which was conducted through a questionnaire survey, through an online questionnaire. The first questionnaire was sent to students in the 3rd year of the bachelor's program and to students in the 5th year of the follow-up program. These students study in accounting, tax and finance programs at selected universities in the Czech Republic.

The second questionnaire was sent to business entities that deal with accounting consulting. Respondents commented on closed questions. For most statements, respondents were asked to indicate their agreement on a scale of 1 to 5 (1 = strongly agree, 5 = strongly disagree). The questionnaire consists of an introductory part in which the reason for the questionnaire survey is defined. The last part of the questionnaire contained identification questions of the respondents. Taking into account the fact that there is a whole range of soft skills, only some of them were selected in the article, which were mainly based on Kavanagh & Drennan (2008).

The questionnaire survey took place from 10th February to 10th April 2023. A total of 101 students and 44 employers took part in the questionnaire survey. A similar number of employers as, for example, in Kavanagh & Drennan (2008). The sample consisted of students studying at VŠB-Technical University in Ostrava. Data processing was done using SPSS.

3.2 Methods

The Mann–Whitney test for two independent samples was used to detect differences between students and employers. This test is used to verify the level of agreement between two small samples from unknown distributions. The test criterion U is the number of all cases in which, in ascending order of all observations, the values of one sample precede the values of the other sample. Finding the number of these cases for both selections is marked (U_1 and U_2). If in the set formed by both samples of the range ($n = n_1 + n_2$) each value is assigned an ascending ordinal number and these orders are then separately summed in each sample (we get the sums of R_1 and R_2 for each group), it can be shown in formula (1):

$$U_1 + U_2 = R_1 - n_1 \frac{(n_1+1)}{2} + R_2 - n_2 \frac{(n_2+1)}{2} \quad (1)$$

4 Results

A total of 101 students participated in the survey, a total of 75 students from the 3rd year (74.26%) and 26 students from the 5th year (25.74%). In terms of gender, there were 86 (85.15%) women and 15 (14.85%) men. The total number of employers engaged in accounting consultancy was 44. Demographic characteristics of students and employers are shown in Table 1.

Table 1 Demographic characteristics of students and employers

Characteristics of students	Count
Sex	
Man	15
Woman	86
Year of study	
3.	75
5.	26
Experience with practical accounting	
Yes	90
No	11
Age	
20-24	95
25-29	5
30-34	1
Characteristics of employers	Count
Sex	
Man	16
Woman	28
Age	
18-28	3
29-39	6
40-50	25
Více než 51	10
Categorization of accounting units	
Mikro	33
Malá	8
Střední	3

Source: Authors

4.1 RQ1: What soft skills do students and employers perceive as important?

Research question #1 investigated what soft skills students and employers perceive as important for the performance of an accountant. From the point of view of the results of average values, the students are inclined to believe that all soft skills are important for the performance of an accountant (average rating from 1.18 - 2.63). Problem solving ability (average rating 1.18),

lifelong learning (average rating 1.27), logical reasoning (average rating 1.29), consistency (average rating 1.20) and professional behavior were rated as most important by students 1.35. Conversely, skills related to self-promotion (average rating 2.63), establishing interpersonal relationships (average rating 2.27), teamwork (average rating 2.11) and creativity (average rating 2.00) are rated the least. Table 2 shows the average values of students' opinions regarding the importance of soft skills in the work of an accountant.

Table 2 Average assessment of soft skills by students

Soft skills	Mean	Std. Deviation	Ranking
Written communication	1.76	0.602	13.
Oral communication	1.73	0.615	11.
Teamwork	2.01	0.671	19.
Work ethic	1.49	0.594	7.
Problem solving	1.18	0.385	1.
Foreign language	1.98	0.583	17.
Leadership	1.92	0.542	14.
Establishing interpersonal relationships	2.27	0.904	20.
Performance orientation	1.94	0.597	15.
Self-promotion	2.63	1.129	21.
Reasoning	1.29	0.455	3.
Risk analysis	1.63	0.644	10.
Critical thinking	1.74	0.730	12.
Lifelong learning	1.27	0.467	2.
Listening	1.99	0.768	16.
Decision-making	1.51	0.502	8.
Ability to organize	1.62	0.705	9.
Creativity	2.00	0.693	18.
Consistency	1.32	0.599	4.
Stress resistance	1.45	0.685	6.
Professionalism	1.35	0.478	5.

Source: Authors

From the point of view of the results of average values, employers are also inclined to the fact that all soft skills are important for the accountant's performance (average rating from

1.55 - 1.98). Teamwork (average rating 1.55), resistance to stress (average rating 1.55), lifelong learning (average rating 1.57), decision-making ability (average rating 1.73) and logical reasoning (average rating) were rated as most important by employers (rating 1.75). Conversely, the ability to listen (average rating (2.07) and self-promotion (average rating 2.05) are least rated by employers. Table 3 shows the average values of employers' opinions regarding the importance of soft skills in the work of an accountant.

Table 3 Average assessment of soft skills by employers

Soft skills	Mean	Std. Deviation	Ranking
Written communication	1.86	0.955	17.
Oral communication	1.77	1.273	12.
Teamwork	1.55	0.901	1.
Work ethic	1.59	0.972	5.
Problem solving	1.59	0.871	4.
Foreign language	1.82	0.786	15.
Leadership	1.91	0.858	18.
Establishing interpersonal relationships	1.80	0.668	14.
Performance orientation	1.84	1.180	16.
Self-promotion	2.05	0.939	21.
Reasoning	1.75	1.465	10.
Risk analysis	1.77	0.711	13.
Critical thinking	1.73	1.042	9.
Lifelong learning	1.57	1.228	3.
Listening	1.98	0.952	20.
Decision-making	1.70	0.795	8.
Ability to organize	1.77	0.677	11.
Creativity	1.95	0.806	19.
Consistency	1.59	1.187	7.
Stress resistance	1.55	1.190	2.
Professionalism	1.59	1.168	6.

Source: Authors

4.2 RQ2: According to the opinions of students and employers how are soft skills developed at universities?

Research question #2 examined how soft skills are developed in universities according to the views of students and employers.

According to the students' perception regarding their opinions about how soft skills were developed during their studies, it was found that soft skills are not developed much in their studies (mean value from 2.36 - 3.50). Among the soft skills that are most developed according to students are logical thinking (average rating 2.36), consistency (average rating 2.36) and lifelong learning (average rating 2.39). Among the soft skills that are least developed according to the students are creativity (average rating 3.50), self-promotion (average rating 3.39) and establishing interpersonal relationships (average rating 3.31).

Among the most frequently reported weaknesses of students are coping with stressful situations, self-promotion and establishing interpersonal relationships.

Table 4 shows the average values of students' opinions regarding the development of soft skills within the university.

Table 4 Average evaluation of the development of soft skills by students

Soft skills	Mean	Std. Deviation	Ranking
Written communication	2.86	0.895	12.
Oral communication	3.09	1.096	17.
Teamwork	2.52	0.832	5.
Work ethic	2.96	0.927	15.
Problem solving	2.80	1.039	9.
Foreign language	2.85	1.024	10.
Leadership	3.27	0.958	18.
Establishing interpersonal relationships	3.31	0.925	19.
Performance orientation	3.03	1.090	16.
Self-promotion	3.39	0.969	20.
Reasoning	2.36	1.035	1.
Risk analysis	2.60	0.991	6.
Critical thinking	2.96	1.009	14.
Lifelong learning	2.39	0.812	3.
Listening	2.69	0.987	7.
Decision-making	2.72	0.950	8.
Ability to organize	2.50	1.163	4.
Creativity	3.50	1.213	21.
Consistency	2.36	1.054	2.
Stress resistance	2.85	1.403	11.
Professionalism	2.88	0.920	13.

Source: Authors

According to employers' perceptions regarding their views on how soft skills were developed in students during their studies, it was found that soft skills are not developed much during studies (mean value from 2.61 - 3.45).

Among the soft skills that are most developed according to employers are Lifelong learning (average rating 2.61), consistency (average rating 2.86) and listening (average rating 2.86). Among the soft skills that are least developed in the opinion of employers are resistance to self-promotion (average rating 3.45) and creativity (average rating 3.41).

Self-promotion is one of the biggest weaknesses of students, according to employers.

Table 5 shows the average values of employers' opinions regarding the development of soft skills within the university.

Table 5 Average assessment of soft skills development by employers

Soft skills	Mean	Std. Deviation	Ranking
Written communication	2.89	0.722	5.
Oral communication	3.16	1.160	18.
Teamwork	2.95	0.806	10.
Work ethic	2.98	0.876	11.
Problem solving	2.91	0.910	6.
Foreign language	2.98	0.976	12.
Leadership	3.34	0.987	19.
Establishing interpersonal relationships	3.05	0.834	16.
Performance orientation	3.05	1.077	17.
Self-promotion	3.45	0.999	21.
Reasoning	2.91	0.884	7.
Risk analysis	2.93	0.818	9.
Critical thinking	3.00	1.012	15.
Lifelong learning	2.61	0.722	1.
Listening	2.86	0.930	3.
Decision-making	2.98	0.849	13.
Ability to organize	2.86	1.002	4.
Creativity	3.41	1.263	20.
Consistency	2.86	0.878	2.
Stress resistance	2.98	1.229	14.

Professionalism	2.91	0.910	8.
-----------------	------	-------	----

Source: Authors

4.3 RQ3: What are the differences between students and employers perceptions of soft skills?

Research question #3 investigated whether there is a difference in students' and employers' perceptions of the importance of soft skills for an accountant position.

According to the results of Table 6, there is a certain degree of similarity between the perception of students and employers. At the same time, however, there are also certain differences between the perceptions of these groups. According to the comparison of the p-value of the Mann-Whitney test, differences were observed in the case of the importance of teamwork, establishing interpersonal relationships, performance orientation and self-promotion. These skills were rated higher by employers than by students.

Table 6 Average assessment of the importance of soft skills by students and employers

Soft skills	Average value students	Average value employers	P-value
Written communication	1.76	1.86	0.923
Oral communication	1.73	1.77	0.068
Teamwork	2.01	1.64	0.001*
Work ethic	1.49	1.50	0.312
Problem solving	1.18	1.59	0.001*
Foreign language	1.98	1.82	0.139
Leadership	1.92	1.91	0.654
Establishing interpersonal relationships	2.27	1.80	0.004*
Performance orientation	1.94	1.84	0.034*
Self-promotion	2.63	2.05	0.003*
Reasoning	1.29	1.75	0.704
Risk analysis	1.63	1.77	0.287
Critical thinking	1.74	1.73	0.347
Lifelong learning	1.27	1.57	0.905
Listening	1.99	1.98	0.565
Decision-making	1.51	1.70	0.331
Ability to organize	1.62	1.77	0.184
Creativity	2.00	1.95	0.693

Consistency	1.32	1.59	0.442
Stress resistance	1.45	1.50	0.206
Professionalism	1.35	1.59	0.971

Source: Authors

*statistically significant differences were found

According to the results of Table 7, there is a certain degree of similarity between the perception of students and employers regarding how soft skills are developed through study. At the same time, however, there are also certain differences between the perceptions of these groups.

According to the comparison of the p-value of the Mann-Whitney test, differences in lifelong learning, ability to organize and consistency were observed. According to students, these skills were developed more at university than from the point of view of employers.

On the contrary, skills such as teamwork was more highly valued by employers.

Table 7 Average assessment of the development of soft skills by students and employers

Soft skills	Average value students	Average value employers	P-value
Written communication	2.86	2.89	0.891
Oral communication	3.09	3.16	0.671
Teamwork	2.52	2.95	0.001*
Work ethic	2.96	2.98	0.907
Problem solving	2.80	2.91	0.494
Foreign language	2.85	2.98	0.474
Leadership	3.27	3.34	0.701
Establishing interpersonal relationships	3.31	3.05	0.091
Performance orientation	3.03	3.05	0.982
Self-promotion	3.39	3.45	0.732
Reasoning	2.36	2.91	0.001*
Risk analysis	2.60	2.93	0.072
Critical thinking	2.96	3.00	0.811
Lifelong learning	2.39	2.61	0.085
Listening	2.69	2.86	0.440
Decision-making	2.72	2.98	0.162
Ability to organize	2.50	2.86	0.049*

Creativity	3.50	3.41	0.725
Consistency	2.36	2.86	0.002*
Stress resistance	2.85	2.98	0.545
Professionalism	2.88	2.91	0.814

Source: Authors

*statistically significant differences were found

Thus, there are differences between students and employers, or the two parties have different views on soft skills. Lack of or inappropriately developed skills of graduates can affect their chances of employment. This is because employers may favor certain skills, but students don't pay much attention to them.

5 Discussion

There is an imbalance between the skills of graduates and the skills required by employers as well as for example in (Kavanagh & Dennen, 2008; Succi & Canovi, 2019; Asabeh et al. 2023). Although their perceptions do not differ much (similar to Dolce, et al. (2019). However, both students and employers consider all soft skills important, which was also found in Kotze and Miller (2023). According to the comparison of importance, between both students and employers, so it varies across various other articles. According to this study, teamwork is the most important for employers. This skill appeared at the forefront of most articles (for example, Ragusa et al., 2022). Teamwork may be important because it accounting offices usually employ more employees who often collaborate with each other to increase productivity. The importance of problem-solving skills prevails among students, which may be linked to the fact that they deal with this issue during their studies. However, according to Kavanagh & Dennen (2008) the ability to solve problems is also one of the most important qualities for employers. Students should also develop their digital skills. During their studies, they should become familiar with accounting software, enterprise resource planning, the Cloud Computing environment, or should understand programming languages, etc. It is also advisable for the graduate to have knowledge of machine accounting, robotic process automation, etc. In the case of authors, it is necessary to have developed advanced digital skills (Tsiligiris & Bowyer, 2021).

Article can also serve as a guide for universities regarding the future demands of the labor market. The curriculum in an accounting program should not focus on technical, hard skills, but rather on the development of soft skills. Educators should actively involve students in teaching and at the same time it is appropriate to motivate pedagogues to use activating methods in teaching. For it is possible that many educators prefer more technical skills.

Since college has a direct impact on the skills development of future employees, it is appropriate that graduates have a balance between soft and technical skills, as this increases their value. At the same time, it is advisable to intensify the exchange of information regarding the required qualities between students and employers and to increase the role of career centers at universities. There should be some conceptual framework between employers, universities and students regarding what employers require, what universities provide and also what students need. It is also appropriate to develop soft skills at other types of schools and also in the case of educational courses. The role of accountants may therefore change drastically in the future, and therefore it is necessary to prepare for this change now.

A limitation of this article is the size of the analyzed sample, which does not allow the conclusions of the article to be generalized to the entire population. A limitation of the paper is

also the fact that it was not entirely clear from the students' answers whether the chosen soft skills were actually developed by the pedagogues.

Future research could also focus on other sectors of the economy, both in the Czech Republic and abroad. Alternatively, the questionnaire survey could be supported by physical interviews with the analyzed group of respondents, or the scope of the analyzed sample could be increased. Since people gain new experiences over time. At the same time, it would be appropriate to find out how their opinion on the importance of soft skills has changed after the graduates are employed.

6 Conclusion

This article looked at perceptions of the importance of soft skills among accounting and finance program graduates and employers. In the Czech Republic as well as in other countries, Industry 4.0 is manifesting itself, however, in many ways, current graduates are not ready for this stage. Given that many activities can be performed by artificial intelligence, there is a need to emphasize the development of soft skills in today's university students. Future employees in accounting should also focus on developing digital skills and knowledge of information and communication skills, as the trend of these technologies is increasing.

According to the conducted questionnaire survey, it turned out that according to the students, all the suggested soft skills are important for the performance of an accountant. However, among the most important are the ability to solve problems, lifelong learning, logical reasoning, consistency and professional behavior. From the employers' point of view, it was teamwork, resistance to stress, lifelong learning and the ability to make decisions. In contrast to students, employers reported that soft skills were more important to accountant performance than average values. According to the students, the skills devoted to logical thinking and consistency are the most developed at the university. According to employers, this is communication in writing, consistency and the ability to solve problems. Overall, according to average values, soft skills are rather underdeveloped at universities.

The contribution of this article is to understand the importance of soft skills in accounting from the perspective of employers and graduates. The article contributes to the literature on emerging soft skills and their importance to the development of the accounting profession.

References

- Asabeh, S. A., Alzboon, R., Alkhalaileh, R., Alshurafat, H., & Al Amosh, H. (2023). Soft skills and knowledge required for a professional accountant: Evidence from Jordan. *Cogent Education*, 10(2). <https://doi.org/10.1080/2331186X.2023.2254157>.
- Altarawneh, G. (2016). An Empirical Evaluation of Accounting Graduates' Employability Skills from Jordanian Employers' Perspective. *International Business Research*, 9(1), 55–65. <https://doi.org/10.5539/ibr.v9n1p55>.
- Arquero, J. L., Fernandez-Polvillo, C., Hassal, T., & Joyce, J. (2023). Developing teamwork skills in accounting students: is communication apprehension a potential barrier? *Revista de Contabilidad Spanish Accounting Review*, 26(1), 97-110. <https://doi.org/10.6018/rcsar.451151>.
- Arquero, J. L., & Fernandez-Polvillo, C. (2019). Accounting Stereotypes. Business and Accounting Student's Motivations and Perceptions of Accounting. *Revista de Contabilidad-Spanish Accounting Review*, 22(1), 88–99. <https://doi.org/10.6018/rcsar.22.1.354341>.
- Arquero, J. L., Fernandez-Polvillo, C., Hassall, T., & Joyce, J. (2017). "Relationships between communication apprehension, ambiguity tolerance and learning styles in accounting students," *Revista de Contabilidad - Spanish Accounting Review, Elsevier*, 20(1), 13-24. <https://doi.org/10.1016/j.rcsar.2015.10.002>.
- Carvalho, C., & Almeida, A. C. (2022). The Adequacy of Accounting Education in the Development of Transversal Skills Needed to Meet Market Demands. *Sustainability*, 14(10). <https://doi.org/10.3390/su14105755>.
- Carreira, F., Silva, R., Da Silva, A. F., & Silva, A. M. (2021) Oral Communication Apprehension in Graduate Accounting Students: an epidemiological study from Portugal. The Spanish Journal of Accounting, Finance and Management Education, 12, 81-104. <https://doi.org/10.22034/ijscel.2023.1985832.2896>.
- Cernuşca, L. (2020). Soft and Hard Skills in Accounting Field-Empiric Results and Implication for the Accountancy Profession. *Studia Universitatis „Vasile Goldis” Arad – Economics Series*, 30(1), 33-56. <https://doi.org/10.2478/sues-2020-0003>.
- Chandren, S., & Yaacob, A. (2016). Action Research on Enhancing Accounting Students' Oral Presentation Skill. *International Review of Management and Marketing*, 6(7), 325-329.
- Cunha, T., Martins, H., Carvalho, A., & Carmo, C. (2022). Not Practicing What You Preach: How Is Accounting Higher Education Preparing the Future of Accounting. *Education Sciences*, 12(7), 432. <https://doi.org/10.3390/educsci12070432>.
- Diez-Busto E., Palazuelos, E., San-Martín, P., & Montoya del Corte, J. (2023). Developing accounting students' professional competencies and satisfaction through learning experiences: Validation of a self-administered questionnaire. The International Journal of Management Education, 21(3). <https://doi.org/10.1016/j.ijme.2023.100859>.
- Dolce, V., Emanuel, F., Cisi, M., & Ghislieri, C. (2019). The soft skills of accounting graduates: perceptions versus expectations. *Accounting Education*, 29(1), 57-76. <https://doi.org/10.1080/09639284.2019.1697937>.
- Douglas, S., & Gammie, E. (2019). An Investigation into the Development of Non-Technical Skills by Undergraduate Accounting Programmes. *Accounting Education*, 28(3), 304–332. <https://doi.org/10.1080/09639284.2019.1605532>.

- Gray, E., & Murray, N. (2011). 'A Distinguishing Factor': Oral Communication Skills in New Accountancy Graduates. *Accounting Education: An International Journal*, 20(3), 275–294. <https://doi.org/10.1080/09639284.2011.560763>.
- Haider, F. T. (2022). Accounting Students' Perceptions on A Role of Distance Education in Their Soft Skills Development. *Journal of Organizational Behavior Research*, 7(2), 188–202. <https://doi.org/10.51847/8dK1WcPfHd>.
- Kavanagh, M., & Drennan, L. (2008). What Skills and Attributes does an Accounting Graduate Need? Evidence from Student Perceptions and Employer Expectations. *Accounting and Finance*, 48(2), 279–300. <https://doi.org/10.1111/j.1467-629X.2007.00245.x>.
- Keevy, M (2020). Effectiveness of delivery methods in the transfer of soft skills. Conference: Sixth International Conference on Higher Education Advances. <https://doi.org/10.4995/HEAd20.2020.10994>.
- Klibi, M., & Oussii, A. (2013). Skills and Attributes Needed for Success in Accounting Career: Do Employers' Expectations Fit with Students' Perceptions? Evidence from Tunisia. *International Journal of Business and Management*. 2013, 8(8), s. 118–132. 10.5539/ijbm.v8n8p118.
- Maelah, R., Aman, A., Mohamed, Z. M., & Ramli, R. (2012). Enhancing Soft Skills of Accounting Undergraduates through Industrial Training. *Procedia - Social and Behavioral Sciences*, 59(17), 541–549. <https://doi.org/10.1016/j.sbspro.2012.09.312>.
- Miranda, C. de S., & de Oliveira Neto, J. D. (2023). Percepção dos professores da área contábil em relação a relevância do soft skill para o sucesso profissional. *Revista De Gestão E Secretariado*, 14(5), 6783–6806. <https://doi.org/10.7769/gesec.v14i5.2081>
- Milliron, V. (2012). CPAs Explore a Pre–Certification Pathway to Excellence. *The Accounting Educator's Journal*, 22, 43–71. ISSN 1041–0392.
- O'Shea, M. A., Bowyer, D., & Ghalayini, G. (2022). Future Proofing Tomorrow's Accounting Graduates: Skills, Knowledge and Employability. *Australasian Accounting, Business and Finance Journal*, 16(3), 55–72. <https://doi.org/10.14453/aabfj.v16i3.05>.
- Rasli, M. A. M. (2020). Do soft skills really matter? *Conference: 9th International Economics and Business Management Conference*. <https://doi.org/110.15405/epsbs.2020.12.05.46>.
- Ragusa, A., Caggiano, V., Ramos, R. T., González-Bernal, J. J., Gentil-Gutiérrez, A., Bastos, S. A. M. C., González, S., & Santamaría-Peláez, M. (2022). High Education and University Teaching and Learning Processes: Soft Skills. *Environmental Research Public Health*, 19(17), 10699. <https://doi.org/10.3390/ijerph191710699>.
- Roy, V., & Brown, P. A. (2016). Baccalaureate Accounting Student Mentors' SocialRepresentations of their Mentorship Experiences. *The Canadian Journal for the Scholarship of Teaching and Learning*, 7(1). <http://dx.doi.org/10.5206/cjsotl-rcacea.2016.1.6>.
- Rua, O. L., & Maia, A. R. (2023). Do creativity techniques enhances employees soft skills?. *Revista De Gestão E Secretariado*, 14(7), 11674–11699. <https://doi.org/10.7769/gesec.v14i7.2499>
- Siriwardane, H., Hu, B., & Low, K. (2014). Skills, Knowledge, and Attitudes Important for Present–Day Auditors. *International Journal of Auditing*, 18(3), 193–205. <https://doi.org/10.1111/ijau.12023>.

Succi, C., & Canovi, M. (2019). Soft skills to enhance graduate employability: Comparing students and employers' perceptions. *Studies in Higher Education*, 1–14. <https://doi.org/10/gfwpn8>.

Tsiligiris, V., & Bowyer, D. (2021). Exploring the impact of 4IR on skills and personal qualities for future accountants: a proposed conceptual framework for university accounting education. *Accounting Education*, 30(1), 621-649. <https://doi.org/10.1080/09639284.2021.1938616>.

Motyer, C. (2023). 8 Essential Skills ACCA Graduates Need in 2023. Retrieved March 21, 2023, from <https://www.learnsignal.com/blog/8-essential-skills-acca-students-will-need/>