



Employers' Perception of the Competencies and Employability of Accounting Education Graduates in Banks

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ABSTRACT

The study examined employers' perception of the competencies and employability of Accounting Education Graduates in banks. The study adopted the descriptive survey design. The population for the study comprised of 16 Regional Bank Managers drawn from 16 operational banks in Rivers State and 88 Accounting Educators drawn from Rivers State University, Ignatius Ajuru University of Education and University of Port Harcourt; making a total population of 104. A structured questionnaire titled "Employers Perception of Competencies and Employability of Accountants Questionnaire" (EPCEAQ) was used as instrument for data collection. Three experts validated the instrument while Cronbach alpha was used to establish the reliability coefficient. 74 copies of the questionnaire were retrieved and used for the study. Three research questions and three null hypotheses tested at 0.05 level of significant guided the study. The items were rated on a four (4) point rating scale; mean was used to analyze the research questions and t-test was used in testing the hypotheses. The findings revealed employers perceived accounting competencies, communication competencies and information and communication technology competencies required by accountants for employability in banks. Also, the findings revealed that there is no significant difference in the mean ratings of employers and accounting educators on accounting competencies, communication competencies and information and communication technology competencies required by accountants for employability in banks. The researcher therefore recommended that institutions and accountants themselves should ensure the development of these competencies.

Keywords: Employers, Perception, Competencies, Employability. Accountants.

INTRODUCTION

Accountancy is a very important profession to organizations in developed and developing economies all over the world. This requires the production of high level manpower, men and women of excellent qualities, who are key players in the management of the financial institutions and business organizations. Okolie and Izedonmi (2014) opined that the field of Accounting is highly dynamic and in the business environment, the contemporary role of accountants has presently shifted from accounting processes to decision support, business strategies, strategic framework and balanced scorecard involving both financial and non-financial performance measures, risk management and corporate governance, and a culture of prospecting into the future. Thus, it is expected that accountants with the right competencies are engaged for better performance in the world of business.

Competencies, as viewed by Enete, Amusa and Eze (2009) are essential knowledge and skills obtainable in a profession and those which the professionals in the field must possess and be able to demonstrate at optimal level of acquisition and functioning. Okoro (2014) asserted that Competencies are the knowledge, skills and behaviours that enable an employee to meet established performance criteria. Quality service or job can only be rendered when one has the knowledge, competencies and attitude

required in the profession and this is the only basis for employability in any organization. Hence, Altarawneh (2016) opined that employability are sets of achievements, skills, understandings and personal attributes that make graduates more likely to gain employment and be successful in their chosen occupations which benefits themselves, the workforce, the community and the economy.

Consequently, employability is the capability of an individual based on available competencies that can bring about successful engagement in organizations. Employers expect prospective employees to possess the rightful competencies that will help them achieve their organizational objectives. ILO (2013) opined that employers are looking for core skills for employability and that these skills benefit those newly embarking in the labour market and existing employees which makes them respond more readily to changes in the workplace. Employability skills focus on graduates' abilities to adapt and use their personal and academic skills to create more tangible educational outcomes that associate graduate employability with employment. It also refers to the readiness of graduates to contribute to their organizations in terms of skills, knowledge and attitude, as well as pragmatic industry understanding (Saad & Majid, 2014). Lin (2008) opined that accounting knowledge and skills required, include core accounting knowledge, business skills, personal characteristics, business knowledge, basic techniques and general knowledge.

Similarly, Jones (2011) in course of investigating the communication skills required by accounting employers, found basic writing skills as the most important and the second being effective documentation. Jones revealed that the following written communication skills are the most important: effectively organized sentences and paragraphs; writing clearly and precisely; spelling correctly; preparing concise, accurate and supportive documents; documenting work completely and accurately; using correct grammar; conscientiously editing and revising documents; and effectively using email. Seedwell and Muyako (2015) in a study on accounting knowledge and skills desired by the employer; discovered that the computing techniques, written communication and reporting skills are required by employers.

Employability skills are not limited to technical skills, but also include non-technical ability and occupational skills of which Altarawneh (2016, p. 57) revealed that;

there are growing awareness among employers and academics of the need to provide accounting students not only with soft technical skills and accounting knowledge but also to develop other non-accounting skills such as in communication, analysis, leadership, and time management as well as possessing the necessary personal characteristics.

Accordingly, Kermis & Kermis (2010) maintained that accounting students need to acquire technical skills and other necessary skills in order to be successful. Employability of an individual depends upon available assets in terms of knowledge, skills and attitudes; the way these assets are used and deployed and the presentation of assets to prospective employers. The choice of competencies necessary for performing the increasing and varying responsibilities of accountants, according to Okolie and Izedonmi (2014) comprises of technological capabilities in the critical professional spheres of accounting, auditing, taxation, finance, business strategy, information technology, social skills, ethical skills, communication skills, managerial skills, leadership skills as perceived and desired by employers.

Employers' perceptions on the quality of graduates have become a main concern to individuals and organizations. The bottom line is that employers are looking for job applicants who not only have technical skills that can be applied in the workplace but also those who can communicate effectively; can solve problems; have good information and communication technology skills and are flexible in their approach to work (ILO 2013). Private and public sectors are becoming conscious of the need for good quality of accounting graduates and expresses concern about the need to improve the quality. Unfortunately, Accounting Education worldwide has come under criticism for failing to address the skill requirements in today's dynamic business environment. Thus, Norman, Latiff & Said (2018) asserted that the quality of accounting graduates is below employers' expectation. This seems to be a trend across all sectors, even the banking industry which is the focus of this study.

Banking and finance industry are the backbone of the economic growth of a nation. For this reason the management of banking institutions is very rigid in selecting their employees. Banks require employees that are competent in skills and are able to learn faster and work around teams (Shirley & Cheah, 2012). Banks have been defined in the dictionary of economics and commerce as a number of institutions carrying out certain kinds of financial businesses (Amadi, 2007). The Nigerian banking system is patterned mainly as those found in Britain and America which include; saving banks that accepts deposits; commercial banks which do most banking businesses (services) such as accepting deposits, granting loans or overdraft, discounting bills of exchange, foreign exchange transactions, acting as agents for customers in the sale or purchase of stock, acting as executors or trustees, and providing safe custody for valuables. Currently, there are a number of banks operating with the approval of the Central Bank in Rivers State and Nigeria at large and they serve as means of employment. However, getting employment in banks remains a herculean task that requires prospective employees to possess competencies that is needed to achieve the institution's set objectives.

Statement of the Problem

Accountants in organizations are usually positioned directly under the upper management in order to be able to discuss issues related to financial accounting in organizations; thus, they work closely together with top management personnel's. This requires the engagement of accountants with competencies that will aid the quality delivery of services. The employability of accountants, employers say is driven by the competencies they possess. Over the years, observations have shown that employers go an extra mile organizing trainings for new recruits that have been selected for the job with relevant qualifications. This is particularly visible with the banking sector that spend time and money training employees immediately after the recruitment and selection process as they claim that even amongst the successful recruits there seems to be absent of the desired competencies. In line with this, Azevedo, Apfelthaler and Hurst (2012) revealed that the competencies that are imparted to students by management institutes and those required by organizations are not matching and thus there is a lot of gap between supply and demand. What then are the perceived competencies required for employability.

Purpose of the Study

The purpose of this study was to examine employers' perception of the competencies and employability of accounting education graduates in banks. Specifically, the study sought to;

1. Identify the perceived accounting competencies required by employers for employability of accounting education graduates in Banks in Rivers State.
2. Identify the perceived communication competencies required by employers for employability of accounting education graduates in Banks in Rivers State.
3. Identify the perceived information and communication technology competencies required by employers for employability of accounting education graduates in Banks in Rivers State.

Research Questions

The following research questions guided the study:

1. What are the perceived accounting competencies required by employers for employability of accounting education graduates in Banks in Rivers State?
2. What are the perceived communication competencies required by employers for employability of accounting education graduates in Banks in Rivers State?
3. What are the perceived information and communication technology competencies required by employers for employability of accounting education graduates in Banks in Rivers State?

Hypotheses

The following null hypotheses were tested:

1. There is no significant difference in the mean ratings of employers and accounting educators on the perceived accounting competencies required for employability of accounting education graduates in Banks in Rivers State.
2. There is no significant difference in the mean ratings of employers and accounting educators on the perceived communication competencies required for employability of accounting education graduates in Banks in Rivers State.

3. There is no significant difference in the mean ratings of employers and accounting educators on the perceived information and communication technology competencies required for employability of accounting education graduates in Banks in Rivers State.

METHODOLOGY

This study adopted the descriptive survey research design and the population for the study comprised of 16 Employers (Bank Regional Managers) in Rivers State and 19 Accounting Educators drawn from Rivers State University; Ignatius Ajuru University of Education, University of Port Harcourt and Federal College of Education Technical, Omoku all located in Rivers State, Nigeria; making a total population of 35 as shown in Table 1 below. The entire population size was used for the study, since the population was small and no sampling technique was required. The instrument for data collection was 30 item-structured questionnaire titled “Employers Perception of Competencies and Employability of Accounting Education Graduates Questionnaire” (EPCEAEGQ). The instrument provided response to the three research questions. Item 1-10 will address research question one, item 11 – 20 addressing research question 2 and item 21-30 addressing research question three in a 4-point rating scale of “Strongly Agree” (SA) – 4 points, “Agree” (A) – 3 points, “Disagree” (D) – 2 points and “Strongly Disagree” (SD) – 1 point. To establish the validity of the instrument, the questionnaire was subjected to face and content validity by two experts with accounting background from the Department of Business Education and one expert in Measurement and Evaluation, all of Faculty of Education in Rivers State University. To ensure the consistency of the instrument, the Cronbach alpha method of reliability was adopted in establishing a reliability coefficient of 0.88. All copies of the questionnaire were retrieved and used for the study. The data analysis was done using the mean to analyze the research questions while t-test was used to test the hypotheses. The mean was obtained by the summation of all responses as assigned to a rating scale in an item divided by the total number of responses: $4+3+2+1/4 = 2.50$. The mean score of 2.50 and above indicated an agreement, while those below 2.50 indicated disagreement. Also, the decision rules for the hypotheses was that hypothesis with t-calculated value less than the t-critical table value of 1.96 was accepted whereas if it is greater than the critical table value it was rejected.

Table 1: Population Distribution

S/N	Groups	Total
1.	Employers	16
2.	RSU	4
3.	IAUE	5
4.	UNIPORT	6
5.	FCE(T)	4
G/TOTAL		35

Source: Departmental Offices and Bank H/Qs, 2019.

RESULTS**Research Question 1**

What are the perceived accounting competencies required by employers for employability of accounting education graduates in Banks in Rivers State?

Table 2: Mean Ratings on Perceived Accounting Competencies required by Employers for Employability of Accounting Education Graduates in Banks in Rivers State

S/N	Items	Employers (16)			Accounting Educators (19)		
		\bar{X}	SD	Remarks	\bar{X}	SD	Remarks
1.	The ability to keep accurate financial records.	3.94	0.24	SA	3.92	0.27	SA
2.	The ability to interpret simple financial statement.	3.88	0.33	SA	3.87	0.47	SA
3.	The ability to control and maintain stocks.	3.81	0.53	SA	3.79	0.73	SA
4.	The ability to present simple income and expenditure report.	3.75	0.66	SA	3.74	0.78	SA
5.	The ability to determine profit of a particular period.	3.63	0.99	SA	3.61	0.93	SA
6.	The ability to detect fraud.	3.69	0.85	SA	3.66	0.89	SA
7.	The ability to undertake simple audit.	3.82	0.73	SA	3.79	0.73	SA
8.	The ability to prepare bank reconciliation statement.	3.94	0.24	SA	3.92	0.35	SA
9.	The ability to handle various accounting books.	3.81	0.53	SA	3.79	0.73	SA
10.	The ability to analyze various tax laws.	3.88	0.33	SA	3.84	0.59	SA
	Total Mean/SD	38.2	5.43		37.9	6.47	
	Grand Mean/SD	3.82	0.54	SA	3.79	0.65	SA

Source: Field Survey, 2019.

The data presented in table 2 shows the responses of the respondents in the various average mean scores of 3.92, 3.88, 3.80, 3.75, 3.62, 3.68, 3.81, 3.93, 3.80 and 3.86 which implies that the respondents agreed that accounting education graduates require the ability to keep accurate financial records; ability to interpret simple financial statement; ability to control and maintain stocks; ability to present simple income and expenditure report; ability to determine profit of a particular period; ability to detect fraud; ability to undertake simple audit; ability to prepare bank reconciliation statement; ability to handle various accounting books and ability to analyze various tax laws.

Research Question 2: *What are the perceived communication competencies required by employers for employability of accounting education graduates in Banks in Rivers State?*

Table 3: Mean Ratings on Perceived Communication Competencies required by Employers for Employability of Accounting Education Graduates in Banks in Rivers State

N=35

S/N	Items	Employers (16)			Accounting Educators (19)		
		\bar{X}	SD	Remarks	\bar{X}	SD	Remarks
11.	Accountants require reading skills.	3.94	0.24	SA	3.92	0.27	SA
12.	Accountants require writing skills.	3.88	0.33	SA	3.87	0.47	SA
13.	Accountants require listening skills.	3.88	0.33	SA	3.87	0.47	SA
14.	Accountants require speaking skills.	3.81	0.53	SA	3.79	0.73	SA
15.	Accountants require reporting skills.	3.63	0.99	SA	3.61	0.93	SA
16.	Accountants require relationship skills.						SA
		3.63	0.99	SA	3.61	0.93	
17.	Accountants require the ability to comprehend written materials.	3.69	0.85	SA	3.68	0.83	SA
18.	Accountants require the ability to convey information without interference.	3.63	0.99	SA	3.61	0.93	SA
19.	Accountants require information analyzing skills.	3.88	0.33	SA	3.84	0.59	SA
20.	Accountants require the ability to articulate ideas.	3.63	0.99	SA	3.61	0.93	SA
	Total Mean/SD	37.6	6.57		37.4	7.1	
	Grand Mean/SD	3.76	0.66	SA	3.74	0.71	SA

Source: Field Survey, 2019.

The data presented in table 3 shows the responses of the respondents in the various average mean scores of 3.93, 3.88, 3.88, 3.80, 3.62, 3.62, 3.69, 3.62, 3.86 and 3.62 which implies that the respondents agreed that accounting education graduates require reading skills; writing skills; listening skills; speaking skills; reporting skills; relationship skills; ability to comprehend written materials; ability to convey information without interference; ability to convey information without interference; information analyzing skills and ability to articulate ideas.

Research Question 3: *What are the perceived information and communication technology competencies required by employers for employability of accounting education graduates in Banks in Rivers State?*

Table 4: Mean Ratings on Perceived Information and Communication Technology Competencies required by Employers for Employability of Accounting Education Graduates in Banks in Rivers State N=35

S/N	Items	Employers (16)			Employers (19)		
		\bar{X}	SD	Remarks	\bar{X}	SD	Remarks
21.	Accountants require computer operation skills.	3.88	0.3	SA	3.87	0.47	SA
22.	Accountants require the ability to prepare text documents using Microsoft Word software package.	3.69	0.68	SA	3.68	0.83	SA
23.	Accountants require the ability to prepare numerical documents using Microsoft Excel software package.	3.94	0.24	SA	3.92	0.35	SA
24.	Accountants require the ability to do presentations using Microsoft PowerPoint software package.	3.63	0.99	SA	3.61	0.93	SA
25.	Accountants require the ability to use the internet.	3.75	0.66	SA	3.71	0.86	SA
26.	Accountants require the ability to create, format, save, retrieve and print documents.	3.88	0.33	SA	3.87	0.47	SA
27.	Accountants require the ability to use gadgets such as scanners, printers, photocopiers, android phones et cetera.	3.94	0.24	SA	3.92	0.27	SA
28.	Accountants require the ability to use accounting software packages such as Peachtree, Sage, and QuickBooks et cetera.	3.94	0.24	SA	3.92	0.27	SA
29.	Accountants require file directory management skills.	3.75	0.66	SA	3.74	0.78	SA
30.	Accountants require information management skills.	3.75	0.66	SA	3.74	0.78	SA
	Total Mean/SD	38.2	5.03		38.1	6.01	
	Grand Mean/SD	3.82	0.50	SA	3.81	0.60	SA

Source: Field Survey, 2019.

The data presented in table 4 shows the responses of the respondents in the various average mean scores of 3.88, 3.69, 3.83, 3.62, 3.73, 3.88, 3.93, 3.93, 3.75 and 3.75 which implies that the respondents agreed that accounting education graduates require computer operation skills; ability to prepare text documents using Microsoft Word software package; ability to prepare numerical documents using Microsoft Excel software package; ability to do presentations using Microsoft PowerPoint software package; ability to use the internet; ability to create, format, save, retrieve and print documents; ability to use gadgets such as scanners, printers, photocopiers, android phones et cetera; ability to use accounting software packages such as Peachtree, Sage, and QuickBooks et cetera; file directory management skills and information management skills.

Hypothesis 1

There is no significant difference in the mean ratings of employers and accounting educators on the perceived accounting competencies required for employability of accounting education graduates in Banks in Rivers State.

Table 5: t-test Result on Accounting Competencies Required for Employability

Respondents	N	Mean	Std. Dev.	Df	t- Cal Value	t- Crit Value	L/Sig	Decision
Employers	16	3.82	0.54					
				33	0.15	1.67	0.05	Accepted
Acct. Educators	58	3.79	0.65					

Source: Field Survey, 2019.

Table 5 above revealed a t-calculated value of 0.15 which is less than the standard t-critical value of 1.67; thus, the null hypothesis was accepted. The result therefore is that there is no significant difference in the mean ratings of employers and accounting educators on the perceived accounting competencies required for employability of accounting education graduates in Banks in Rivers State.

Hypothesis 2

There is no significant difference in the mean ratings of employers and accounting educators on the perceived communication competencies required for employability of accounting education graduates in Banks in Rivers State.

Table 6: t-test Result on Communication Competencies Required for Employability

Respondents	N	Mean	Std. Dev.	Df	t- Cal Value	t- Crit Value	L/Sig	Decision
Employers	16	3.76	0.66					
				33	0.10	1.67	0.05	Accepted
Acct. Educators	58	3.74	0.71					

Source: Field Survey, 2019.

Table 6 above revealed a t-calculated value of 0.10 which is less than the standard t-critical value of 1.67; thus, the null hypothesis was accepted. The result therefore is that there is no significant difference in the mean ratings of employers and accounting educators on communication competencies required for employability of Accountants in Banks in Rivers State.

Hypothesis 3

There is no significant difference in the mean ratings of employers and accounting educators on the perceived information and communication technology competencies required for employability of accounting education graduates in Banks in Rivers State.

Table 7: t-test Result on Information and Communication Technology Competencies Required for Employability

Respondents	N	Mean	Std. Dev.	Df	t- Cal Value	t- Crit Value	L/Sig	Decision
Employers	16	3.82	0.50					
				33	0.05	1.67	0.05	Accepted
Acct. Educators	58	3.81	0.60					

Source: Field Survey, 2019.

Table 7 above revealed a t-calculated value of 0.05 which is less than the standard t-critical value of 1.67; thus, the null hypothesis was accepted. The result therefore is that there is no significant difference in the mean ratings of employers and accounting educators on information and communication technology competencies required for employability of accounting education graduates in Banks in Rivers State.

DISCUSSION OF FINDINGS

One of the findings of this study was that the respondents agreed that accounting education graduates require the ability to keep accurate financial records; ability to interpret simple financial statement; ability to control and maintain stocks; ability to present simple income and expenditure report; ability to determine profit of a particular period; ability to detect fraud; ability to undertake simple audit; ability to prepare bank reconciliation statement; ability to handle various accounting books and ability to analyze various tax laws for employability as perceived by employers in Banks. This finding agrees with Seedwell and Muyako (2015) who discovered that computing techniques and reporting skills are required by employers. The findings also agrees with Okolie and Izedonmi (2014) who revealed that technological capabilities in the critical professional spheres of accounting, auditing, taxation, finance, business strategy, are required as perceived and desired by employers.

Result on hypothesis one indicates that there is no significant difference in the mean ratings of employers and accounting educators on the perceived accounting competencies required for employability of accounting education graduates in Banks in Rivers State. This shows that the accounting competencies required by accounting education graduates in banks as perceived by employers are not different from that as perceived by accounting educators. It is therefore the duty of accounting educators to ensure that the required accounting competencies are adequately transferred to prospective accountants.

The study revealed that the respondents agreed that accounting education graduates require reading skills; writing skills; listening skills; speaking skills; reporting skills; relationship skills; ability to comprehend written materials; ability to convey information without interference; ability to convey information without interference; information analyzing skills and ability to articulate ideas for employability as perceived by employers in Banks. This finding aligns with Jones (2011) who in course of investigating the communication skills required by accounting employers, found basic writing skills as the most important and the second being effective documentation and that the following written communication skills are the most important: effectively organized sentences and paragraphs; writing clearly and precisely; spelling correctly; preparing concise, accurate and supportive documents; documenting work completely and accurately; using correct grammar; conscientiously editing and revising documents; and effectively using email. Okolie and Izedonmi (2014) who revealed that communication skills, managerial skills, leadership skills are required as perceived and desired by employers. These are all communication competencies required by accountants in banks.

Result on hypothesis two indicates that there is no significant difference in the mean ratings of employers and accounting educators on communication competencies required for employability of accounting education graduates in Banks in Rivers State. The result clearly shows that both employers and accounting educators agrees with the required communication competencies required by accountants as to function effectively in banks. Efforts must be made to ensure that the required communication competencies are inculcated into prospective accountants for better service delivery.

The study also revealed that the respondents agreed that accounting education graduates require computer operation skills; ability to prepare text documents using Microsoft Word software package; ability to prepare numerical documents using Microsoft Excel software package; ability to do presentations using Microsoft PowerPoint software package; ability to use the internet; ability to create, format, save, retrieve and print documents; ability to use gadgets such as scanners, printers, photocopiers, android phones et cetera; ability to use accounting software packages such as Peachtree, Sage, and QuickBooks et cetera; file directory management skills and information management skills for employability as perceived by employers in Banks. This finding aligns with Shirley and Cheah (2012) who opined that banks require employees that are competent in skills and are able to learn faster and work around teams. The findings also agree with Okolie and Izedonmi (2014) who revealed that technological capabilities and information technology skills are required as perceived and desired by

employers. These competencies are required for effective service delivery and as such every prospective employee needs to acquire the skills.

Result on hypothesis three indicates that there is no significant difference in the mean ratings of employers and accounting educators on information and communication technology competencies required for employability of accounting education graduates in Banks in Rivers State. This shows that the information and communication technology competencies required by accounting education graduates in banks as perceived by employers are not different from that as perceived by accounting educators. It is therefore expected that the information and communication technology competencies required are possessed by prospective accountants as to function effectively.

CONCLUSION

The banking and finance industry are the backbone of the economic growth of a nation and as such management of banking institutions are very rigid in selecting their employees. Banks require employees that are competent in skills and are able to learn faster and work around teams. Generally, employers lookout for job applicants who do not only have technical skills that can be applied in the workplace but also those who can communicate effectively; can solve problems; have good information and communication technology skills and are flexible in their approach to work. These skills are also perceived necessary by accounting educators and as such accounting education graduates needs to possess all of it to perform effectively in the business world. The private and public sectors are becoming more conscious of the need for competent accounting graduates and expresses concern about the need to improve the quality of accountants.

RECOMMENDATIONS

Based on the findings of this study, the following recommendations were made;

1. Institutions must undertake efforts to equip accounting education graduates with relevant accounting competencies as perceived by employers as to equip prospective accountants for the task ahead.
2. Accountants and prospective accountants must ensure the development of the perceived communication competencies as required by employers to ensure effective relationship in achieving organizational goals.
3. Institutions should ensure the use of information and communication technology for instructional delivery as this will help build the information and communication technology competencies of prospective accountants as required by employers.
4. Institutions must continuously engage the banking industry and other sectors in understanding their evolving requirements with regard to what employability competencies accounting education graduates should possess.

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