

EMPLOYERS' EXPECTATIONS AND LEARNERS' PERCEPTIONS OF SKILLS AND KNOWLEDGE OF ACCOUNTING-AUDITING GRADUATES IN VIETNAM

EXPECTATIVAS DOS EMPREGADORES E PERCEPÇÕES DOS APRENDIZES SOBRE AS HABILIDADES E CONHECIMENTOS DOS GRADUADOS DE CONTABILIDADE-AUDITORIA NO VIETNÃ

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ABSTRACT

The strong development of the 4.0 Industrial Revolution along with the digital transformation period increasingly requires quality accounting human resources. The transition from the learning environment to the workplace becomes more difficult not only for students but also for businesses in the recruitment process. Graduates must identify both knowledge and professional skills to be able to meet the demands of employers, along with the demands of future digital technology (Quynh Lan et al., 2018). The article is based on an overview of previous studies, identifying elements of skills and knowledge of students majoring in accounting and auditing; At the same time, measure the awareness of learners as well as employers about these identification factors and explore the gap in awareness between the two subjects. Qualitative research methods and quantitative research methods are used and results from the survey using questionnaires and surveys with accounting and auditing students trained in the same major are presented. with employers in Vietnam. The results from the Independent-Samples T Test showed different parameters in measurement from employers and from accounting and auditing students, from which the authors made some comments and recommendations to increase Enhance students' knowledge and skills from both the perspective of schools as well as from recruiting businesses.

Keywords: Accounting, Auditing, Gap, Expectations, Skills, Knowledge.

RESUMO

No contexto de integração e globalização, o crescente mercado de trabalho faz com que a demanda por recrutamento seja cada vez maior, exigindo insumos de qualidade, principalmente em setores populares e necessários como contabilidade e auditoria. A transição de um ambiente de aprendizagem para um local de trabalho torna-se ainda mais difícil não só para os estudantes, mas também para as empresas no processo de recrutamento. Os graduados devem identificar conhecimentos e habilidades profissionais para poder atender às exigências dos empregadores. O estudo visa explorar a lacuna entre as expectativas dos empregadores e as percepções dos alunos sobre os conhecimentos e competências dos licenciados em contabilidade e auditoria. A pesquisa que utiliza métodos qualitativos combinados com métodos quantitativos apresenta os resultados preliminares da pesquisa por meio de questionários e pesquisas com 235 estudantes de contabilidade e auditoria em universidades de economia e 157 empregadores em Hanói, Vietnã. Os resultados do Teste T Independent-Samples mostraram que havia uma lacuna significativa entre as expectativas dos empregadores e as percepções dos alunos. Esses conhecimentos e habilidades precisam ser melhorados para garantir que os graduados em contabilidade e auditoria possam completar e atender aos requisitos de futuros empregos.

Palavras-chave: Contabilidade, Auditoria, Gap, Expectativas, Habilidades, Conhecimento.

Introduction

One of the important issues today is that graduates need to meet the requirements of society, that is, meet the needs of the employer. This requires students not only to be firmly equipped with professional knowledge in their training but also to quickly adapt to the increasingly high technology and skills of society.

Nowadays, with the rapid development and integration of the market economy, the role of accountants and auditors is not simple. They not only prepare financial statements, audits, and accountants but also act as information facilitators (Amani Hussein, 2017). Previous studies have noticed an “expectations gap” whereby graduates leave universities without the skills and knowledge that employers expect (Crawford et al, 2011). Accounting and auditing graduates are expected to possess a wide range of knowledge, technical skills, and general skills to be able to meet the requirements of the job as well as the employer. Accounting competence is not sufficient for professional accounting training and sometimes needs to be supplemented by other competencies such as creative thinking, lifelong learning, information technology skills, and communication skills.

Currently, universities and colleges tend to focus on training accounting and auditing knowledge rather than professional skills. Besides, students also appreciate the knowledge and think that this is the most essential part of working. However, employers find that when graduates have not yet adapted to the working environment due to large workloads and unsatisfactory processing skills, students are still not fully equipped with the skills that employers want.

The gap between the skills and knowledge that individuals possess and the knowledge and skills required for the workplace is still a practical question that researchers are most interested in at the moment. Therefore, this research mentioned the gap between the knowledge and skills of accounting and auditing students between employers and current learners.

Literature review

The expectation gap studies have also been mentioned in many previous studies. As a way to further analyze the gap, Bui and Porter (2010) have developed a comprehensive framework to explain the gap between skills and knowledge expected between graduates and perceived to possess these skills. In 2015, Yee Ting Ngoo and her colleagues studied bridging to bridge the cognitive skills gap between employers and accounting graduates in Malaysia. The largest gap in the top-priority attribute between employers and graduates was found to be as high as five different levels in critical thinking and problem-solving skills, the ability to continue and focus on completing assigned tasks. In addition, in the qualitative study of Webb et al. (2016), the results show that soft skills have more impact in bridging the cognitive gap between employers and graduates.

In general, from the perspective of employers in Vietnam and abroad, accounting and auditing graduates are equipped with a relatively good basic knowledge base. Previous studies have mentioned elements of knowledge such as: "Management accounting"; "Financial accountant"; "Auditing"; "Taxation". All four factors above are especially important for accounting and auditing students, helping

them to be able to complete and handle their assigned work or tasks well, thereby developing their career.

There are many concerns among policymakers and social partners across Europe about the gap between the skills workers possess and the needs of the labor market. In 2013, Mohamed Faker Klibi and Ahmed Atef Oussii researched whether employer expectations match students' perceptions, to analyze students' perceptions of required skills and try to bring them to come closer to the expectations of employers at the University of Tunisia, the results suggest that there exists a gap that could be the result of a lack of communication between students and professionals.

In addition, employers in Vietnam also want the graduates' attributes to be suitable for the modern workplace. Studies on the gap between employers' expectations and learners' perceptions are still limited in Vietnam. Quynh Lan et al (2018) surveyed students at Vietnam National University, Hanoi, the author found that currently, universities in Vietnam provide insufficient programs and necessary skills. The reality is that graduates do not have the necessary attributes to meet the requirements of the workplace as well as the requirements of the employers.

Based on previous studies at home and abroad, the factors measuring the gap between learners' perceptions and employers' expectations are summarized in the following table

Table 1 – Research Summary

No.	Distance measurement factor	The source
1	Critical thinking and problem - solving skills	+ Yee Ting Ngoo et al (2015) + Mohamed Faker Klibi and Ahmed Atef Oussii (2013) + Mai Thi Quynh Lan and associates (2018)
2	Professional skills	+ Yee Ting Ngoo et al (2015) + Mohamed Faker Klibi and Ahmed Atef Oussii (2013)
3	General skills	+ Mohamed Faker Klibi and Ahmed Atef Oussii (2013) + Mai Thi Quynh Lan and associates (2018)
4	Soft skills	+ Mohamed Faker Klibi and Ahmed Atef Oussii (2013) + Nikitina & Furuoka (2012) + Yee Ting Ngoo et al (2015)
5	Ability to continue and complete tasks	+ Yee Ting Ngoo et al (2015) + Mai Thi Quynh Lan and associates (2018)
6	Information technology skills	+ Mai Thi Quynh Lan and associates (2018) + Mohamed Faker Klibi and Ahmed Atef Oussii (2013) + Yee Ting Ngoo et al (2015)
7	Communication skills	+ Mohamed Faker Klibi and Ahmed Atef Oussii (2013) + Mai Thi Quynh Lan and associates (2018) + Yee Ting Ngoo et al (2015)
8	Financial skills	+ Mohamed Faker Klibi and Ahmed Atef Oussii (2013)
9	Leadership skills	+ Mohamed Faker Klibi and Ahmed Atef Oussii (2013) + Mai Thi Quynh Lan and associates (2018) + Yee Ting Ngoo et al (2015)

Source: Compiled by the team of authors.

Materials and methods

Qualitative research

In-depth interviews are a method of gathering information based on conversational questions. With the content of the research topic, the purpose of the in-depth interview is to see the gap between the expectations of the employer and the learners' perception of the skills and knowledge of students in accounting and

auditing. From there, it is possible to find a solution to close the gap. At the same time, rely on qualitative research to design the questionnaire used in quantitative research in the next section.

The interviewees included 11 students from universities in the field of economics and 07 accountants at universities. In-depth interviews based on existing questionnaires, often using unstructured, semi-structured, or structured questions, are few in number but are in-depth and develop, expand the issue, to elicit the views and opinions of the participants. The results showed that there is a significant gap between learners' perceptions and employers' expectations about the skills and knowledge of accounting and auditing graduates.

Based on an overview from previous studies, through in-depth interview results, the authors present the elements of skill and knowledge that are considered suitable for the research purpose of the topic.

Table 2 – Skills and knowledge of accounting students surveyed in the study

Knowledge	Skills
<ul style="list-style-type: none"> - Management accounting - Financial accountant - Auditing - Taxation 	<ul style="list-style-type: none"> - Communication skills - Critical thinking - Foreign language skill - Information technology skills - Problem-solving skills - Leadership skills - Teamwork skill - Time management skills

Source: Compiled by the team of authors.

Quantitative research

Quantitative data are explained by the Independent-Samples T Test in SPSS software with descriptive analysis methods that help to process large amounts of data quickly and accurately to be able to serve the purpose of research with the highest efficiency. The information on the survey is presented after having studied the overview, conducting in-depth interviews, exchanging ideas, and collecting opinions from experts. The survey questionnaire is designed for 02 groups of subjects selected based on suitability with the subjects in the topic who are students

from the University of Economics, specific students in accounting and auditing, denoted by 0, and employers on the position of accountants and auditors of operating companies in Hanoi, Vietnam, denoted by 1.

Table 3 – Statistics of survey results by object

Type of survey	Number of votes collected	Number of valid votes after cleaning	Percentage	Send form
1. Employer survey form	157	157	100%	Online (Zalo, Viber, Skype, Email...)
2. Student survey form	241	235	96%	Online (Zalo, Viber, Skype, Email...)

Source: Compiled by the team of authors.

Data processing method

The descriptive statistics method (using Excel and SPSS software) is used for the statistical composition and characteristics of the subjects participating in the survey. A frequency table is a simple tool for organizing data, analyzing results based on respondents' information, and helping organize numeric value data, with columns showing indicators presented as percentage figures. Check and compare the difference in the level of awareness, the level of accumulation of professional skills of each group of students and employers according to their characteristics.

Result and Discussion

Statistical results of mean value

Research results show that there is a gap between employers' expectations and learners' perceptions of skills and knowledge of accounting and auditing graduates. Employers appreciate the role of accountants and the work that accountants need to perform compared to the perception of learners.

Table 4 – Statistical results of average skills and knowledge of accounting and auditing graduates
Group Statistics

	Object	N	Mean	Std. Deviation	Std. Error Mean
Management accounting	0	235	3.7603	.94242	.06148
	1	157	4.1008	.77963	.06222
Financial accountant	0	235	3.9050	.98611	.06433
	1	157	4.1592	.81439	.06500
Auditing	0	235	3.7634	.97570	.06365
	1	157	4.0815	.78999	.06305
Taxation	0	235	3.8468	.99649	.06500
	1	157	4.1003	.78081	.06232
Communication skills	0	235	3.8247	.97380	.06352
	1	157	4.0484	.74778	.05968
Critical thinking	0	235	3.8617	.93027	.06068
	1	157	4.0717	.76588	.06112
Foreign language skill	0	235	3.7262	.97219	.06342
	1	157	4.0701	.82347	.06572
Information technology skills	0	235	3.8965	1.00339	.06545
	1	157	4.1019	.82575	.06590
Problem-solving skills	0	235	3.8355	.98294	.06412
	1	157	4.1550	.85612	.06833
Leadership skills	0	235	3.7947	.93862	.06123
	1	157	4.1290	.71980	.05745
Teamwork skill	0	235	3.9255	.98779	.06444
	1	157	4.1226	.75777	.06048
Time management skills	0	235	3.8780	.93840	.06121
	1	157	4.0531	.78945	.06301

Source: Data Analysis.

According to Table 4, in the knowledge group of accounting graduates, the mean value of financial accounting in both groups of employers (Mean Financial accountant = 4.1592) and learners' perceptions (Mean Financial accountant = 3.9050) is the largest. This shows that both target groups highly appreciate the importance of collecting, processing, recording, and reporting economic and financial transactions in the unit. This finding is consistent with previous research

Yee Ting Ngoo et al (2015) indicated that “Financial accounting knowledge” is the most important attribute, with similar ratings from employers and students.

Besides, the skill group of accounting and auditing graduates and the group of employers assessed the accountants’ problem-solving ability as the most important when the Mean Problem-solving skills = 4.1550 is the highest. However, the learners’ perception is different when the Mean Teamwork skill = 3.9255 is the highest because the combination of members of the working process of students is important to help them complete a good job. This finding is in contrast to previous research by Lin Mei Tan, Laswad Fawzi (2017), Yee Ting Ngoo et al (2015) indicate that “Communication skills” and “Information technology skills” are the most important skills evaluated by employers.

Statistical results describe skills and knowledge in accounting and auditing

The inability of accounting and auditing graduates to meet job market demands is an important problem for both students and employers. Yu et al. (2013) acknowledges the criticism that accounting education does not meet the needs of users according to the results of some studies. This study aims to establish the existence of a gap between employers’ expectations of the skills and knowledge of accounting and auditing graduates.

To see the difference between employers’ expectations and learners’ perceptions of the knowledge and skills of accounting graduates, the thesis analyzes each element of skills and knowledge according to the following criteria: data tables below.

Table 5 – Average score of the perceived relative importance of knowledge between employers and learners

Knowledge	Employer (N = 157)		Learner (N = 235)		Average difference
	Mean	Rank	Mean	Rank	
1. Management accounting					
Prepare, check, record, summarize and monitor cash flow in accordance with regulations and progress of the unit	4.09	4	3.68	5	0.41
Analyze and evaluate the financial situation of the unit	4.03	5	3.78	3	0.25
Monitor and speed up the processing of work, data and documents related to payment records	4.13	2	3.74	5	0.39
Participating in operation, exchange and data processing with relevant departments	4.20	1	3.77	4	0.43
Planning, strategic goals for the unit	4.03	5	3.79	2	0.24
Store data properly	4.12	3	3.80	1	0.32
2. Financial accounting					
Identify and prepare accounting vouchers	4.10	2	3.89	3	0.21
Classify and arrange documents in the correct order	4.08	3	3.90	2	0.18
Summarize, record, analyze and prepare accounting reports	4.30	1	3.92	1	0.38
3. Auditing					
Participating in the investigation of key activities, suspected of fraud within the unit	3.99	5	3.70	5	0.29
Ability to analyze and assess audit risk	4.08	3	3.83	1	0.25
Using statistical and non-statistical techniques in sampling	4.22	1	3.71	4	0.51
Apply an appropriate internal control system	4.03	4	3.81	2	0.22
Advise managers by pointing out errors and suggesting remedial measures	4.10	2	3.76	3	0.34
4. Taxation					
Update and comply with tax policies	4.05	4	3.84	2	0.21
Calculate tax rates according to regulations	4.11	2	3.84	2	0.27
Make periodical tax reports, annual tax finalization.	4.10	3	3.87	1	0.23
Implement tax processes: VAT declaration, license tax, ...	4.13	1	3.83	3	0.3

Source: Data Analysis.

With knowledge of management accounting, employers ranked “Participating in operations, exchanging and processing data with related departments” at the highest rank (mean Management accounting 4 = 4.20). But for the perception of accounting and auditing students about management accounting

knowledge, “Save data by regulations” has the highest rank (mean Management accounting 6 = 3.80).

The study of financial accounting knowledge is consistent with previous studies by Lin Mei Tan, Laswad Fawzi (2017), Yee Ting Ngoo et al (2015) when the results indicate that both employers and Learners all agree in their perception that Financial accounting knowledge is “Summing up, recording, analyzing and making accounting reports” which is the necessary foundation when practicing.

There is a difference between the opinions of employers and students among the 5 knowledge required by an audit. When the data was analyzed, it was found that employers value knowledge of “Using statistical and non-statistical techniques in sampling” first (mean Auditing 3 = 4.22). In contrast to employers, students have different thoughts and perceptions, specifically, students appreciate their knowledge of the “Ability to analyze and evaluate audit risks” (mean Auditing 2 = 3.83).

The perceptions of the two subjects when asked about the importance of tax knowledge differ in the level of assessment. If the highest-ranked employer is “Performing tax procedures: Declare VAT, license tax, ...” with the mean Taxation 4 = 4.13, then students say “Perform tax reports. periodically, annual tax finalization” is the most important (mean Taxation 3 = 3.87).

Table 6 – Average score of the perceived relative importance of skills between employers and learners

Skills	Employer (N = 157)		Learner (N = 235)		Average difference
	Mean	Rank	Mean	Rank	
1. Communication skills					
Show confidence when communicating	3.96	5	3.77	4	0.19
Presentation and communication skills	4.02	3	3.89	1	0.13
Ability to persuade, negotiate, negotiate	4.17	1	3.88	2	0.29
Asking and answering questions	4.13	2	3.74	5	0.39
Listening Skills	3.97	4	3.84	3	0.13
2. Critical thinking					
Identify and analyze the problem	4.00	3	3.80	4	0.2
Ability to evaluate and discuss	4.10	2	3.89	2	0.21
Ability to come up with a solution to the problem	4.10	1	3.91	1	0.19
Prove, give valid proof	4.09	2	3.85	3	0.24
3. Foreign language skill					
Ability to read and understand business and information on financial statements	4.02	2	3.80	1	0.22
Ability to exchange information with foreign partners and customers	4.01	3	3.71	2	0.3
Get an international English certificate	4.18	1	3.66	3	0.52
4. Information technology skills					
Good use of office computer software	4.00	3	3.86	3	0.14
Good use of accounting software	4.08	2	3.94	1	0.14
Use and operate the integrated software well	4.22	1	3.89	2	0.33
5. Problem-solving skills					
Observe and analyze the problem	4.08	2	3.83	2	0.25
Solve complex situations and problems	4.08	2	3.85	1	0.23
Coping with unexpected situations	4.31	1	3.83	2	0.48
6. Leadership skills					
Good monitoring ability	4.15	2	3.74	4	0.41
Ability to build leadership, lead and coordinate the team	4.04	3	3.75	3	0.29
Respect and gain the trust of others	4.17	1	3.84	2	0.33
Steady stance, not dominated by other forces	4.15	2	3.85	1	0.3
7. Teamwork skill					
Actively participate in group tasks	4.03	4	3.86	4	0.17
Ability to adapt and get along with the team	4.04	3	3.89	3	0.15
Sense of responsibility with work	4.18	2	4.01	1	0.17
Ready to listen and receive ideas	4.24	1	3.94	2	0.3
8. Time management skills					
Sort work by level of need	3.97	3	3.86	3	0.11
Set a specific time for each task	3.98	2	3.88	2	0.1
Strictly follow the plan	4.20	1	3.90	1	0.3

Source: Data Analysis.

Critical thinking, according to Anastasiou et al.(2019), is essential for all students. To bridge the gap between employer expectations and the critical thinking and problem-solving abilities of accounting and auditing graduates, business education courses should incorporate academics often in leadership and project management roles (Sergeant & Camion, 2016). Given that critical thinking and problem-solving skills are possible in general, the goals of learning are not limited to a particular course (Mary Low, 2016).

Besides a student with critical thinking skills, communication skills are also essential for students. According to Tan and Laswad (2018) advocate a player in the team must have a positive attitude, the ability to cooperate and excellent communication skills.

In the context of increasingly powerful economic integration, foreign language skills and information technology skills play an increasingly important role in all fields, especially accounting and auditing. In the recruitment process, employers are quite focused on whether graduates have obtained international English certificates and computer certificates because these are prestigious certificates that can clearly identify the employees' capacity and suit the current market and social needs.

The results of leadership skills are consistent with previous research by Mohamed Faker Klibi and Ahmed Atef Oussii (2013), the authors show that there is little gap appearing in leadership skills when both students and employers All users highly appreciate "Strong stance, not being dominated by other forces", they all believe that presenting and defending their views as well as the results of their work will help complete the work effectively most effective, creating trust with superiors and customers.

Regarding teamwork skills, learners think that the most necessary skill in teamwork is "Responsibility for work", while employers require more of an employee who knows "Ready to listen", and "Receive the ideas". It can be seen that employers want employees with a good teamwork spirit to complete the work most effectively. In addition, employers and students have the same opinion that an

accounting or auditing graduate also needs to have time management skills: “Strictly follow the plan”.

So, from 2 tables of data analysis results show that The user’s assessment of the required knowledge as well as the necessary skills for accountants is higher than that of students, all average ratings are > 4.0 (variables are assessed high price from 4.13 to 4.31). Meanwhile, the average rating of students is from 3.0 to 4.0 (highly rated variables from 3.83 to 4.01). That can partly show that employers highly appreciate the role of accountants, the work that accountants need to perform compared to the perception of learners; those who have practiced accounting for many years see the need for a role in accounting synthesis, recording, analysis and reporting; Implement tax processes: Declare VAT, license tax, ... as well as make good use of accounting practices or handle unexpected problems... in daily work. Specific assessments are presented below.

For students to be able to have jobs suitable to the current labor market, organizations and enterprises should expand their scope, coordinate with educational institutions to carry out projects and tasks and provide information to supplement and complete training programs and enhance the knowledge and skills required. In addition, the school can also organize seminars, talks, orientation or training to improve the qualifications of the teaching staff. With appropriate teaching methods, lecturers will help students become more interested in learning, thereby equipping them with knowledge and skills more easily, expressing and promoting themselves better. In addition, students need to focus on improving both knowledge and skills, combining the two factors in parallel to avoid too large a difference between the variables of knowledge and skills, in line with labor needs in the job market. More encouragement for students to participate in scientific research, participate in competitions such as Entrepreneurship, Office Informatics... These are all factors to practice important and really necessary skills in life and work that employers prioritize when choosing an accountant or auditor.

Conclusion

The research topic has generalized and investigated learners' perceptions of skills and knowledge needed to be able to fit the job they are looking for along with the expectations of accounting and auditing employers. The results indicated that there are knowledge and skills that need to be improved to ensure that accounting and auditing graduates can complete and meet the requirements of future jobs. Through analysis, research also contributes to the role of common skills and provides information through the evidence on employers' preferences on the employers' choice of knowledge and skills in accounting and auditing. The economic environment with the rapid change of the 4.0 era requires understanding and cooperation between units, businesses and universities, and colleges. From the employers' expectations about the knowledge and skills of accounting and auditing graduates, universities and colleges can adjust and supplement training programs accordingly with current market tastes, helping students improve their self-worth through learning and mastering professional skills.

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