

Barriers for non-technical Skills Development in University Accounting Education: The perspectives of employers and students

Barreras para el desarrollo de habilidades no técnicas en la enseñanza universitaria de la contabilidad: opiniones de empleadores y estudiantes.

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Abstract:

Purpose. This study explores the causes of the persistent skills gap in higher education, focusing on accounting degrees. It examines both employer and student perceptions to identify key barriers to effective non-technical skills integration within accounting curricula.

Design/methodology/approach. A mixed-method survey was conducted among UK-based employers and accounting students. The analysis compared their perceptions of the relevance of non-technical skills, the adequacy of current university provision, and the structural, pedagogical, and cultural barriers limiting their development.

Findings. Results reveal a shared recognition of the importance of soft skills—particularly communication, teamwork, adaptability, and critical thinking—for accounting graduates. Both groups advocate integrating these skills into existing courses rather than teaching them separately. However, persistent barriers were identified, including limited pedagogical innovation, lack of staff professional experience, large class sizes, and institutional resistance to change.

Research limitations/implications. The study's scope is limited to one national context; future comparative and longitudinal research is recommended to explore cultural and institutional variations.

Practical implications. The findings highlight the need for curriculum redesign, faculty development, and greater collaboration between academia and industry to align accounting education with evolving professional expectations.

Originality/value. This paper contributes to the ongoing debate on employability and accounting education by offering a dual stakeholder perspective and by identifying structural and pedagogical constraints that hinder effective soft skills development.

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Keywords: Soft skills development; Accounting education; Employability skills; Curriculum design; educational barriers

Resumen:

Propósito: Este estudio examina las percepciones de dos grupos clave de actores —empleadores y estudiantes universitarios— en relación con las limitaciones al desarrollo de las capacidades no técnicas (soft skills) en la educación superior en contabilidad. Analizando las limitaciones que dificultan la integración efectiva de estas competencias en los planes de estudio universitarios.

Diseño/metodología/enfoque: Se usó un instrumento previamente validado (Arquero, 2000; Hassall et al., 2010) a una muestra compuesta por 232 estudiantes de contabilidad y 189 empleadores del Reino Unido, responsables de la contratación y/o formación de contables junior. El cuestionario incluye ítems sobre políticas curriculares, la importancia atribuida a las competencias no técnicas y las limitaciones percibidas para su desarrollo en el contexto universitario. Los datos se analizaron mediante estadísticos descriptivos, pruebas t y análisis factorial exploratorio.

Resultados: Los resultados revelan un amplio consenso entre empleadores y estudiantes sobre la necesidad de incorporar explícitamente las *soft skills* en los programas universitarios. Ambos grupos consideran que estas competencias son tan relevantes como los conocimientos técnicos en los procesos de selección. Sin embargo, identifican múltiples limitaciones: factores estructurales e institucionales (por ejemplo, tamaño de los grupos, sobrecarga docente), carencias formativas del profesorado y escasa conexión universidad–empresa. Los empleadores destacan especialmente la falta de experiencia práctica y la resistencia del profesorado a cambiar las metodologías docentes, mientras que los estudiantes subrayan su propia dificultad para adaptarse a nuevas formas de aprendizaje.

Originalidad/valor: El estudio aporta evidencia empírica reciente sobre las percepciones comparadas de estudiantes y empleadores en torno al desarrollo de competencias transversales en contabilidad, un ámbito tradicionalmente centrado en el conocimiento técnico. Al identificar grupos de barreras específicas, se contribuye a comprender los desafíos sistémicos que obstaculizan la formación integral de los futuros profesionales.

Implicaciones prácticas: Se recomienda una reorientación pedagógica basada en metodologías activas, una mayor formación docente, y el fortalecimiento de las alianzas entre universidades y empleadores. Estas medidas podrían mejorar la alineación entre la formación universitaria y las demandas reales del mercado laboral contable.

Palabras clave: Desarrollo de capacidades no técnicas; Formación en contabilidad; capacidades transversales; Diseño curricular; Limitaciones pedagógicas.

1. INTRODUCTION

In the contemporary business environment, characterised by digital transformation, globalisation, and increasing organisational complexity, soft skills—such as communication, teamwork, adaptability, organisation, problem-solving, and critical thinking—have emerged as essential complements to technical expertise (Robles, 2012; Hurrell, 2016). While hard skills enable professionals to perform specific technical tasks, soft skills facilitate collaboration, leadership, and decision-making within dynamic and multidisciplinary contexts (Clarke, 2018). Employers across sectors consistently identify interpersonal and cognitive skills as key determinants of professional success and employability (Andrews & Higson, 2008; Succi & Canovi, 2020).

Within the business domain, the importance of soft skills is particularly salient. Business professionals are required not only to interpret and analyse complex data but also to communicate findings effectively, negotiate across functions and cultures, and contribute to collective problem-solving (Baporikar, 2016; Periañez et al., 2010). In accounting, a field traditionally perceived as highly technical, the demand for such competencies has expanded considerably. Contemporary accountants are no longer

confined to the role of financial record-keepers (Arquero & Fernández-Polvillo, 2019); they are expected to act as strategic partners who engage with diverse stakeholders, manage teams, and exercise ethical judgement (Hassall et al., 2010; Jackling & De Lange, 2009; Kavanagh & Drennan, 2008). Consequently, interpersonal communication, problem-solving, and ethical reasoning are now integral to professional competence in accounting (Pan & Perera, 2012).

Despite the recognised importance of soft skills, higher education institutions continue to face persistent challenges in fostering their development. Firstly, traditional university curricula have prioritised the acquisition of technical and cognitive knowledge over interpersonal or emotional competencies (Finch et al., 2013). Secondly, assessment systems remain focused on measurable academic outcomes, often neglecting behavioural competencies and self-reflective learning (Tymon, 2013). Thirdly, educators may lack the pedagogical training or institutional support necessary to integrate soft skills instruction effectively into discipline-specific courses (Jackson, 2010). Finally, cultural and contextual factors, such as passive learning habits and institutional resistance to pedagogical innovation, further constrain meaningful progress (González et al., 2014a).

While universities increasingly acknowledge the need to foster soft skills to enhance graduate employability, structural, pedagogical, and cultural barriers continue to limit their systematic integration, particularly in technically oriented disciplines such as accounting.

The present study aims to compare the perspectives of two key stakeholder groups—employers and students—regarding the development of non-technical skills in accounting education, as well as the perceived limitations that hinder such objectives. A survey was conducted among UK-based employers involved in recruitment and training, and among accounting students at a UK university.

Our results indicate broad agreement on the need to embed non-technical skills within university curricula as an integrated part of accounting education. Although both groups recognise similar constraining factors, notable differences in perception emerge. The paper proceeds as follows: Section 2 reviews the relevant literature; Section 3 outlines the methodology; Section 4 presents the results and discussion; and Section 5 concludes with implications, limitations, and suggestions for future research.

2. LITERATURE REVIEW

The Skills Expectation Gap in Accounting Education: A Persistent Challenge

A substantial body of research has identified a persistent skills expectation gap—also referred to as the expectation–performance gap—between the competencies employers expect from graduates and those graduates actually demonstrate (Hassall et al., 2003; Webb & Chaffer, 2016). This misalignment has been widely reported across sectors (Baird & Paratiyam, 2019; Confederation of British Industry [CBI], 2019; Lowden et al., 2011; UK Commission for Employment and Skills, 2009), but is particularly salient in

accounting (Chaffer & Webb, 2017; Douglas & Gammie, 2019; Howcroft, 2017; Jones, 2014; Phan et al., 2021).

The debate concerning this gap can be traced back more than three decades, notably to a series of influential reports in the United States (American Institute of Certified Public Accountants [AICPA], 1988; American Accounting Association [AAA], 1986; Arthur Andersen & Co. et al., 1989). These reports prompted the establishment of the Accounting Education Change Commission (AECC), whose *Position Statement No. 1* (1990) emphasised the need to integrate generic and non-technical skills into accounting education. The AECC's recommendations triggered a pedagogical shift that later informed various international frameworks (AICPA, 1999; Common Content Project, 2017; International Federation of Accountants [IFAC], 1996–2017). More recent statements from professional bodies such as the Association of Chartered Certified Accountants (ACCA, 2018) and Accountancy Europe (2021) continue to underscore the importance of embedding employability and transversal skills within accounting curricula.

Empirical research consistently highlights the relevance of non-technical skills—including communication, teamwork, leadership, critical thinking, and self-management—for professional success in accounting (Arquero et al., 2001; Deppe et al., 1991; Hassall et al., 2005; Tsiligiris & Bowyer, 2021; Uwizeyemungu et al., 2020). Despite this recognition, employers continue to report substantial deficiencies among graduates, particularly in communication, collaboration, and leadership potential (Fouché, 2013; Howcroft, 2017; Jackling & De Lange, 2009; Kavanagh & Drennan, 2008; Lim et al., 2016; Montoya del Corte & Farías Martínez, 2018).

Interestingly, students also acknowledge this misalignment. Although they value the technical rigour of accounting programmes, they often perceive curricula as overly theoretical and detached from professional practice (Bui & Porter, 2010). This perception reflects the enduring divide between academic instruction and workplace demands. Accounting education has traditionally emphasised technical mastery—such as adherence to financial reporting standards—over interpersonal and reflective competencies (Dolce et al., 2020). However, as graduates transition into employment, their perspectives tend to converge with those of employers, revealing a heightened appreciation for communication, teamwork, and self-regulation (Yu et al., 2013; Bautista-Mesa et al., 2018).

There is broad consensus that higher education institutions bear a central responsibility for addressing this expectation gap. The CBI (2009) explicitly asserted that all university graduates should possess the employability skills required by contemporary workplaces. John Griffith-Jones, then Joint Chairman of KPMG Europe, echoed this sentiment, remarking that while firms can provide specific technical training, graduates should enter employment with “the right foundation of employability skills” (CBI, 2009, p. 47).

Recent studies further demonstrate the practical implications of this competency gap. Barac et al., (2021) found that early-career auditors require adaptability, communication, critical thinking, time management, and teamwork skills to succeed in

complex professional contexts. Possessing such competencies not only enhances job performance but also reduces stress and improves retention.

In summary, despite sustained efforts from professional associations, accrediting bodies, and educators, the skills expectation gap remains an enduring and multifaceted challenge. Closing this gap requires not merely incremental curriculum reform, but a paradigm shift toward experiential learning, reflective practice, and the intentional integration of soft skills development within discipline-specific education. Only through such transformation can accounting education align effectively with the evolving expectations of the profession and the broader demands of the twenty-first-century workplace.

Barriers to the Development of Soft Skills in Higher Education

The increasing recognition of soft skills—such as communication, teamwork, problem-solving, critical thinking, adaptability, and ethical judgement—as essential complements to technical expertise has generated significant attention among educators, employers, and policymakers (Clarke, 2018; Succi & Canovi, 2020). Nevertheless, the effective development of these competencies within higher education remains constrained by a range of structural, pedagogical, and cultural barriers, particularly within business and accounting programmes that have traditionally prioritised technical mastery.

A primary barrier derives from the historical orientation of universities toward cognitive and discipline-specific knowledge. Higher education institutions have long emphasised theoretical content over interpersonal or behavioural learning outcomes (Finch et al., 2013). Assessment practices often privilege individual written examinations, which inadequately capture or reward competencies such as teamwork, communication, and leadership (Tymon, 2013). This misalignment between learning objectives and evaluation mechanisms undermines the systematic integration of soft skills into curricula (Jackson, 2010).

Pedagogical limitations constitute a second significant obstacle. Soft skills development requires experiential and interactive approaches—such as project-based learning, simulations, and reflective practice—that contrast sharply with traditional lecture-based delivery (Alfaro et al., 2014; Carrasco et al., 2018; Pérez-Espés et al., 2022; Santandreu et al., 2015; Lackéus, 2020). Many academics, however, lack sufficient pedagogical training, institutional support, or time to implement such methods effectively (González et al., 2014a, 2014b; Hager & Holland, 2006). Moreover, large class sizes, rigid curricula, and accreditation constraints limit pedagogical innovation and reduce opportunities for collaborative, cross-disciplinary learning (Andrews & Higson, 2008).

Cultural and attitudinal factors further impede progress. Both faculty and students may undervalue soft skills relative to technical expertise, perceiving them as innate rather than teachable competencies (Robles, 2012). In accounting education, this perception is particularly entrenched due to the profession's traditional association with precision, objectivity, and compliance (Arquero & Fernández-Polvillo, 2019; Fernández-Polvillo & Michel, 2018). As a result, communication, teamwork, and ethical reasoning have historically been marginalised in curricula (Dolce et al., 2020).

Institutional and professional pressures compound these difficulties. Accreditation and regulatory bodies often prioritise the assurance of technical competencies—such as mastery of financial reporting and auditing standards—leaving limited curricular space for the cultivation of broader employability skills (Jackling & De Lange, 2009). Yet, paradoxically, contemporary professional practice increasingly demands adaptability, critical thinking, and ethical judgement (Pan & Perera, 2012), producing a persistent misalignment between educational delivery and professional expectations.

Finally, contextual and socio-cultural barriers influence the learning environment. In some educational contexts, students are aware of their own reluctance to accept changes in teaching methods (Hassall et al., 2010). The absence of institutional frameworks or assessment systems explicitly addressing soft skills further reduces consistency and accountability in their development (Jones, 2014).

In sum, the development of soft skills in higher education—and particularly in business and accounting education—remains constrained by deep-rooted structural, pedagogical, and cultural barriers. Addressing these challenges requires systemic reform encompassing curriculum design, educator training, assessment innovation, and stronger collaboration between universities and industry stakeholders to ensure that graduates are equipped with the competencies demanded by contemporary professional practice.

3. METHODOLOGY

The primary objective of this study is to compare the perspectives of two key stakeholder groups—employers and accounting students—regarding the development of non-technical (soft) skills and the perceived barriers that may hinder their integration within accounting higher education. This comparative approach responds to repeated calls in the literature for empirical investigations that bridge academic and professional viewpoints on employability competencies (Clarke, 2018; Succi & Canovi, 2020; Jackling & De Lange, 2009).

The study employed a survey-based quantitative design, using an instrument originally developed by Arquero (2000) and subsequently refined by Hassall et al. (2010). The questionnaire was structured into three sections. The first section gathered demographic information (e.g., age and gender). The second comprised ten items exploring respondents' perspectives on curriculum policy, focusing on issues such as curriculum direction, content, responsibility, and design. These items were directly related to a set of transferable skills widely recognised in the literature as essential for accounting professionals:

- Oral and written communication skills
- Teamwork and collaboration
- Problem-solving abilities
- Task and time management
- IT proficiency
- Professional values and ethics

The third section assessed perceived limitations and constraints affecting the development of these skills in a university context. This section included twelve items, each rated on a 0–10 scale, where higher values indicated greater perceived constraint (0 = no limitation, 10 = critical constraint). The same scale was used for the curriculum policy items, with higher scores indicating stronger agreement (0 = strongly disagree, 10 = strongly agree).

Sample and Data Collection

The final sample comprised 232 accounting students and 189 employers, both based in the United Kingdom. The student participants were enrolled in the third (67.5%) or fourth (32.5%) year of an undergraduate accounting degree at a UK university. Data collection was conducted in person during scheduled class sessions to ensure a high response rate.

The employer sample consisted of professionals responsible for recruitment and/or training of entry-level accountants within their organisations. Participants were identified with the assistance of a major professional accounting association, which facilitated access to firms employing their members or trainees. This sampling strategy ensured the inclusion of respondents with direct and relevant experience in assessing graduates' employability skills.

Data Analysis

Descriptive statistics were computed to compare group means across survey items, and independent-sample *t*-tests were conducted to assess statistically significant differences between employers and students. Additionally, principal components factor analysis with varimax rotation was applied to the set of limitation items, aiming to identify latent dimensions or clusters of barriers underlying respondents' perceptions. The analysis revealed three distinct factors, which were subsequently interpreted as structural/institutional constraints, teaching-staff-related barriers, and stakeholder-related limitations.

4. RESULTS

Stakeholder Perspectives on Curriculum Policy (Table 1): Both employers and students expressed strong agreement that the development of non-technical skills should be an explicit objective of university education (mean = 6.7/10) and that universities should consider professional requirements when designing curricula (Table 1). Interestingly, students displayed an even higher level of support for the notion that universities should listen to employers (mean = 8.45 vs. 7.67; $p < .001$). Conversely, both groups largely rejected the idea that universities are not responsible for developing such skills.

These findings suggest a shared recognition of the need for greater alignment between higher education and professional practice, reflecting the consensus in the literature regarding universities' role in fostering employability (Finch et al., 2013; Tymon, 2013; Jackson, 2010).

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Table 1: Curriculum policy: responsibility

	Employers		Students		Differences	
	Mean	SD	Mean	SD	diff	t-test sig
The development of these skills must be an explicit goal of university education.	6.74	2.60	6.69	2.25	0.05	n.s.
The development of these skills is not the responsibility of university education.	2.99	2.66	2.76	2.56	0.23	n.s.
Universities when designing syllabuses should pay attention to workplace requirements.	7.67	2.18	8.45	1.75	0.78	0.000
Universities when designing syllabuses do pay attention to workplace requirements.	4.99	1.73	6.70	1.97	1.71	0.000

Relevance and Integration of Soft Skills (Table 2). Regarding the relevance of soft skills to professional success, both groups agreed that such competencies are valued at least as highly as technical knowledge during the selection process (7.4 vs. 7.5). Both groups also disagreed with the notion that qualified accountants require only technical knowledge to perform effectively, although employers expressed stronger disagreement ($p < .001$).

Table 2: Curriculum policy: relevance

	Employers		Students		Differences	
	Mean	SD	Mean	SD	diff	t-test sig
In personnel selection these skills are given at least the same value as the accounting knowledge	7.40	2.13	7.51	1.88	0.11	n.s.
Qualified accountants only need technical knowledge to successfully perform in accounting	1.79	2.24	2.59	2.37	0.80	0.000

A similar convergence emerged regarding the pedagogical integration of soft skills (Table 3). Respondents overwhelmingly supported embedding soft skills development within existing subject areas (mean = 7.6), while specific stand-alone courses received comparatively lower support—particularly among employers (5.23 vs. 6.62; $p < .001$). Both groups endorsed the idea that soft skills can be developed simultaneously with technical content through appropriate teaching methods (7.02 vs. 7.57; $p < .01$). Notably, neither group expressed strong concern that time spent on skill development would detract from achieving technical learning objectives.

Table 3: Curriculum policy: responsibility

	Employers		Students		Differences	
	Mean	SD	Mean	SD	diff	t-test sig
The development of the skills should be integrated into all subject areas.	7.70	1.76	7.54	1.83	0.2	n.s.
It is better to achieve skills development by additional specific courses.	5.23	2.17	6.62	2.02	1.4	0.000
Using certain teaching methods, it is possible to develop the skills simultaneously with the teaching of technical-accounting knowledge.	7.02	1.99	7.57	1.46	0.6	0.002
The development of the skills within the accounting class-time is at the cost of time for technical knowledge coverage.	4.67	2.47	5.10	2.70	0.4	n.s.

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The exploratory factor analysis identified three main categories of perceived limitations: (1) structural/institutional constraints, (2) teaching-staff-related barriers, and (3) stakeholder-related factors.

Structural or Institutional Constraints (Table 4). Respondents attributed moderate constraint levels to factors such as insufficient resources and large class sizes. Students consistently rated these barriers as more significant than employers did. For instance, the perceived impact of large class sizes was notably higher among students (6.57 vs. 5.34; $p < .001$), suggesting their greater sensitivity to classroom dynamics and learning conditions. Employers' opinions point to a well-documented constraint: the lack of effective recognition of quality teaching in rewarding and promotion systems in comparison with research (Arquero, 2018).

Table 4: Barriers - Structural or Institutional Constraints

	Employers		Students		Differences	
	Mean	SD	Mean	SD	diff	t-test sig
Lack of economic resources.	5.07	2.57	5.97	2.68	0.90	0.001
Large class sizes.	5.34	2.42	6.57	2.48	1.23	0.000
High quality teaching is not rewarded in the same way as another pursuits, e.g. research.	6.47	2.34	5.86	2.39	0.61	0.010
High teaching loads of lecturers (in terms of lecturing hours and number of differing courses).	4.92	2.39	5.97	2.21	1.05	0.000

Teaching-Staff-Related Barriers (Table 5). Employers were comparatively more critical of teaching-related limitations, rating highly the *lack of relevant practical accounting experience* (6.97), *reluctance to change teaching methods* (6.87), and the use of *traditional methods of assessment* (6.89), resulting in a lack of ability to simulate real world situations in exams and other evaluations. The *lack of pedagogical training* also emerged as a significant issue (6.60), consistent with earlier studies highlighting the need for educator professional development (González et al., 2014a, 2014b; Hager & Holland, 2006). Students, while generally less negative, shared similar perceptions of these barriers, albeit at lower intensity levels.

Table 5: Barriers – Teaching Staff Related

	Employers		Students		Differences	
	Mean	SD	Mean	SD	diff	t-test sig
Lack of educational training for accounting teaching staff.	6.60	2.21	6.08	2.63	0.52	0.031
Poor quality of teaching staff.	6.28	2.15	6.12	3.06	0.16	n.s.
Reluctance of lecturers to change teaching methods.	6.87	1.89	6.23	2.52	0.64	0.003
Lack of relevant practical accounting experience of lecturers.	6.97	1.97	5.60	2.85	1.37	0.000
Influence of personal remunerative activities outside of the university contract.	5.56	2.24	5.63	2.24	0.07	n.s.
Traditional methods of assessment (lack of ability to simulate real world situations).	6.89	2.03	6.77	2.28	0.12	n.s.

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Stakeholder-Related Limitations (Table 6). Employers and students both recognised the *lack of collaboration between universities and organisations* as a relevant constraint (6.72 vs. 6.19; $p < .05$). Interestingly, the two groups diverged in their perceptions of *student resistance to pedagogical change*: students rated this as a considerably more significant barrier than employers did (5.84 vs. 3.77; $p < .001$), indicating a possible self-awareness among students regarding their own learning attitudes.

Table 6: Barriers – Stakeholder-Related

	Employers		Students		Differences	
	Mean	SD	Mean	SD	diff	t-test sig
Lack of effective partnerships. Organizations do not collaborate with universities.	6.72	2.14	6.19	2.29	0.53	0.017
Resistance and inertia of the students to changes in teaching methods.	3.77	2.43	5.84	2.42	2.07	0.000

Overall, the results reveal broad agreement between students and employers on the central importance of soft skills and their integration within accounting education, while also highlighting nuanced differences in the perceived sources and relevance of implementation barriers.

5. DISCUSSION AND CONCLUSIONS

Discussion

The findings of this study contribute to the ongoing debate surrounding the development of non-technical (soft) skills in higher education, particularly within accounting programmes. Consistent with previous research (e.g., Arquero & Fernández-Polvillo, 2019; Clarke, 2018; Jackling & De Lange, 2009), both employers and students acknowledged the importance of embedding soft skills development into university curricula. This shared perception reinforces the broader recognition that employability in contemporary accounting practice extends beyond technical proficiency to include interpersonal, cognitive, and self-regulatory competencies.

The results further indicate a strong preference for integrating soft skills within existing subject areas rather than through stand-alone modules. This finding aligns with prior literature suggesting that authentic, discipline-embedded approaches are more effective in promoting the transfer of soft skills to professional contexts (Finch et al., 2013; Tymon, 2013). Integrating communication, teamwork, and problem-solving within core accounting courses allows students to develop these competencies simultaneously with technical knowledge, enhancing both learning relevance and engagement (Dolce et al., 2020).

However, the analysis also revealed several barriers that persistently hinder the systematic development of these skills. Structural constraints, such as large class sizes, high teaching loads, and limited institutional resources, remain significant impediments. These findings echo those of Jackson (2010) and González et al. (2014a; 2014b), who emphasise that systemic pressures in higher education often discourage pedagogical innovation.

Moreover, employers were particularly critical of teaching-related limitations, notably the lack of pedagogical training and practical professional experience among accounting academics. This criticism reflects a long-standing concern within accounting education regarding the gap between academic instruction and professional practice (Bui &

Porter, 2010; Kavanagh & Drennan, 2008). Addressing this disconnection requires targeted faculty development initiatives and closer collaboration between universities and professional bodies.

Interestingly, students demonstrated greater sensitivity to learning environment factors—such as class size and assessment design—than employers, suggesting that pedagogical structure directly influences their perceived ability to develop non-technical skills. Furthermore, students' acknowledgment of their own resistance to active or participatory learning methods indicates an awareness of the cultural and behavioural changes required to shift towards more experiential forms of education. This insight reinforces previous findings that successful soft skills development depends not only on curriculum design but also on student motivation and engagement (Succi & Canovi, 2020).

Overall, the convergence between employer and student perspectives underscores a shared understanding of the importance of soft skills for professional success, yet persistent barriers reveal a misalignment between educational structures and workplace expectations. These findings suggest that while the theoretical consensus on the importance of employability skills is well established, its practical implementation remains inconsistent and fragmented across institutions and disciplines.

Conclusions

This study examined employer and student perceptions regarding the development of non-technical skills in accounting higher education and the barriers impeding their integration. The results demonstrate strong consensus across stakeholder groups on the necessity of embedding soft skills within accounting curricula and the feasibility of developing them alongside technical content. Nevertheless, several enduring challenges were identified, including structural and institutional constraints, teaching-staff-related limitations, and insufficient collaboration between academia and industry.

The persistence of these barriers highlights a fundamental tension between traditional academic structures and the evolving demands of professional practice. Universities continue to face difficulties reconciling accreditation requirements, disciplinary traditions, and pedagogical innovation. Employers, meanwhile, expect graduates to demonstrate a diverse set of interpersonal and analytical competencies from the outset of their careers. Bridging this divide requires a systemic reorientation of accounting education, moving beyond incremental adjustments toward a more holistic conception of professional competence that integrates technical mastery, ethical awareness, and interpersonal capability.

While the findings offer valuable insights, several limitations should be acknowledged. The study's sample, though substantial, is restricted to a single national context, which may limit the generalisability of the results. Future research could adopt a cross-country or longitudinal design to explore whether similar patterns exist across cultural and institutional settings. Additionally, qualitative methods—such as interviews or focus groups—could complement the quantitative findings by providing deeper understanding of how specific pedagogical practices influence soft skills development.

Implications for Practice

The results carry important implications for educators, university administrators, and professional bodies involved in curriculum design and accreditation.

Curriculum Integration Rather than Segregation. Soft skills development should not be treated as an adjunct or supplementary element but as an integrated component of accounting and business courses. Embedding teamwork, communication, and problem-solving exercises within discipline-specific assessments ensures contextual relevance and promotes the transfer of learning to professional practice.

Faculty Development and Industry Engagement. Universities should invest in professional development programmes that equip educators with both pedagogical and industry-relevant expertise. Opportunities for faculty secondments, practitioner guest lectures, and collaborative projects with professional associations could narrow the academic-practice divide and enrich classroom instruction.

Assessment Reform. Traditional examination-based assessment methods inadequately capture interpersonal and reflective competencies. Introducing authentic assessment techniques—such as group projects, case simulations, and peer evaluations—can better measure and reinforce soft skills learning outcomes.

Institutional Support and Structural Adjustment. Addressing large class sizes, rigid curricula, and high teaching loads is essential to creating conditions conducive to active and experiential learning. Institutional incentives for innovative teaching and recognition of pedagogical excellence would further encourage educators to adopt approaches that prioritise employability skill development.

Student Engagement and Reflective Learning. Finally, fostering a culture of active participation among students is vital. Encouraging reflection on teamwork, communication, and problem-solving experiences can enhance students' self-awareness and motivation to engage with non-technical skill development as part of their professional identity formation.

In sum, the alignment between student and employer perspectives presents an opportunity for universities to reconfigure accounting education in a manner that better integrates technical expertise with the interpersonal and cognitive skills essential for twenty-first-century professional success. Sustained collaboration among educators, students, and employers will be crucial to realising this objective and closing the persistent skills expectation gap.

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