

SD DOMBO UNIVERSITY OF BUSINESS AND INTEGRATED DEVELOPMENT
STUDIES

ACCOUNTING EDUCATION AND THE PROVISION OF SOFT SKILLS AMONG
UNDERGRADUATE STUDENTS IN GHANA

BY

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A Thesis submitted to the Department of Business Education of the School of Education and
Life-Long Learning, SD Dombo University of Business and Integrated Development Studies,
in partial fulfilment of the requirements for the award of a Master of Philosophy Degree in
Accounting Education

SEPTEMBER, 2023

DECLARATION

Candidate's Declaration

I hereby declare that this thesis results from my original research and that no part of it has been presented for another degree in this university or elsewhere.

Candidate's Signature Date

Name: Saeed Ali

Supervisor's Declaration

I hereby declare that the preparation and presentation of the thesis were supervised in accordance with, the guidelines on supervision of the thesis laid down by the university of Business and Integrated Development Studies.

Supervisor's Signature Date.....

Name: Prof. Mohammed H. A. Bolaji

DEDICATION

I dedicate this work to my family, my wife — Yakubu Fuad, my son and daughter — Eemaan and Zainab.

ABSTRACT

In the 21st century, soft skills are essential for the growth and development of organisations and businesses, creating job opportunities for students. However, the literature suggests there is inadequate provision of soft skills to undergraduates. Based on this background the study examined accounting education and the provision of soft skills among undergraduate accounting students in two universities in the Upper West Region of Ghana. The study's objective was to measure the extent to which undergraduate accounting students agree to have developed intellectual, personal, interpersonal and communication, organisational and leadership skills stipulated in accounting education standards issued by International Accounting Education Standards Board (IAESB). Census data collection technique was adopted to reach participants with Likert scale questionnaires. A cross-sectional quantitative design was used to collect data from 151 final-year students. The results were analysed using mean, standard deviation, percentage and frequency. The findings revealed that accounting students possess the ability to monitor personal standards, apply an open mind to new opportunities, awareness of language differences in communication, apply delegation skills to deliver task and group discussions is good in developing accounting students' analytical skills. However, the findings also revealed that some percentage of accounting graduates will not be able to demonstrate fully the soft skills set by IAESB. That is, the data show 10 percent of accounting undergraduates cannot exhibit awareness of language difference in all communication, 6.6 percent disagreed to possessed the ability to review own work to determine whether it complies with the organisation's quality standard. And, 7.9 percent of respondents do not have the zeal and commitment to lifelong learning. This implies that, the accounting education curricula currently in use by the two universities are not achieving fully the learning outcomes on soft skills stated by IAESB. The study recommends accounting educators to scale up the use of group work, case studies, internship programs and organised presentations as teaching strategies to enhance the development of their students' soft skills.

ACKNOWLEDGEMENTS

I am very thankful to my supervisor, Prof. Mohammed H. A. Bolaji, for the support and direction throughout the work, my Head of Department, Mr. Paul Tongkomah Saayir, for his guidance towards choosing my topic, graduate students coordinator at the School Education and Life-long Learning, Dr. Agape K. Damwah for all assistance offered me from start to finish. I also acknowledge the support of Dr. Bernard Bawuah, Head of Department of Accountancy at the School of Business — SDD UBIDS and Mr. Frederick Appiah-Kusi, Head of Department of Accountancy department — DHLTU for aiding my data collection from final-year accounting students. Finally, I am grateful to Mr. Karim Abu for his encouragement and support in completing this work.

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LIST OF ACRONYMS

DHLTU	Dr. Hilla Limann Technical University
GSS	Ghana Statistical Service
HND	Higher National Diploma
HOD	Head of Department
IAESB	International Accounting Education Standards Board
ICT	Information and Communication Technology
IES	International Education Standard
IFAC	International Federation of Accountants
IFRS	International Financial Reporting Standards
IPD	Initial Professional Development
IT	Information Technology
MI	Multiple Intelligence
NABCO	Nation Builders Corps
NaCCA	National Council for Curriculum and Assessment
ODEP	Office of Disability Employment Policy
PHC	Population and Housing Census
SCLT	Social Cognitive Learning Theory
SDD UBIDS	Simon Diedong Dombo University of Business and Integrated Development Studies
SLT	Social Learning Theory
SPSS	Statistical Package for Social Sciences

CHAPTER ONE

GENERAL INTRODUCTION

1.1 Background of the study

Every educational system aims to develop employable skills in learners to reduce unemployment and increase economic growth (Kwarteng & Enoch, 2022). It equips students with the skill set needed to compete successfully in the job market. As a result, many people believe that education is the foundation of civilization, advancement, and growth. It is a socially structured and controlled process of passing on socially meaningful experiences from previous generations to succeeding generations (Krishnamurthy, 2020).

Educational programmes are undertaken to determine an individual's influence on society (Sharif et al., 2019). This implies that several programmes are offered in the various educational cycles to train professionals to fit well into society and other relevant sectors of the economy. Accounting education was one of the business programmes introduced into some Ghanaian Universities to train professionals to fit into some relevant sectors of the economy (Mehboob et al., 2012). Accounting education also trains students to develop an interest in entrepreneurship which enables them to create jobs after school.

A study conducted by Al-hattami (2021) and Ma et al. (2020) revealed that students need several sets of skills to be able to function well in the field of work after graduation. The majority of employers do assess the calibre of the skill set possessed by people seeking employment opportunities (Weli & Marsudi, 2022). This postulates that accounting education students need to acquire a satisfactory skill set before they graduate from school to enable them to meet the standards of workers needed by various organizations. Ghani (2019) revealed that the unemployment index in various countries is high because graduates do not have the skills

needed by employers. Low et al. (2013) indicated that the skills set that graduates are supposed to acquire includes both hard skills and soft skills. For a graduate to be highly qualified for job opportunities, he/she needs to have both of these skill sets. Gruzdev et al. (2018) indicated that these two sets of skills are needed by every organization to be able to function well and to achieve their vision and mission statements. This implies that for an institution to meet its short-term and long-term goals, both employers and employees need to have these skills.

Hard skills are the capacity to produce and apply particular information and skills in a real-world setting (Krisantia, 2021). A study conducted by Vasanthakumari (2019) revealed that hard skills are those that people utilize daily to do their jobs, which can be verified and assessed. This implies that hard skills are normally task-specific. Kwarteng and Enoch (2022) stated that technical talents known as "hard skills" are those that are geared towards becoming appropriate for a specific industry rather than a person's overall holistic development to integrate into society. Mwelwa (2021) revealed that hard skills are acquired through the various programmes that are taught at various higher levels of learning. This implies that the kind of hard skills that individuals possess take different dimensions depending on the programme they study at the higher levels of learning.

A study conducted by Belchior-Rocha and Casquilho-martins (2022) revealed that soft skills are personal qualities that enable a person to communicate well with other people. It can be premised that soft skills are the type of skills needed to perform a functional role successfully but may not be necessarily taught by universities. They are transversal skills every professional needs to be able to communicate, collaborate with people and think critically, solve problems, work under pressure when performing a technical role regardless of his/her professional background (Gruzdev et al., 2018). Soft skills are difficult to measure and are intangible, they are generally transferable and aid in fostering interpersonal relationships. Vasanthakumari

(2019) also revealed that a person's personality traits, routines, attitudes, and manners that make them a good worker and easy to get along with are referred to as soft skills.

The International Federation of Accountants (IFAC) was established as a public interest group on the accountancy profession which the Chartered Institute of Accountants Ghana (ICAG) is a member. IFAC set accounting education standards through the International Accounting Education Standard Board (IAESB) sub-body. In 2015, IAESB issued the International Education Standard (IES) on Soft Skills Professional Accountants should acquire during their Initial Professional Development (IPD). The IAESB indicated that intellectual, interpersonal, communication, personal, and organizational skills are the minimum standards accounting graduate should acquire as an entry requirement into the accounting profession.

Fernández-Arias, et al. (2021) their study revealed that soft skills are interpersonal and character traits that are connected to personality traits including adaptability, communication, professionalism, and leadership, among other things. The study further indicated that these skills are very relevant for the development of government and non-governmental organizations. It further revealed that private entities that are out to make money also need individuals with these to be able to flourish. Gruzdev et al. (2018) revealed that for entities to be able to boom, they need the majority of their workers to possess 85% -75% of soft skills. This implies that organizations are more likely to fold up if these workers do not have adequate soft skills.

In the case of New Zealand, Low et al. (2013) in a research which examined the role of accounting education in the provision of soft skills to accounting graduates, and how this may be affected by the recent changes in academic requirements initiated by New Zealand Institute of Chartered Accountants. The study posited that "soft skills" are character traits, characteristics, or levels of dedication that distinguish a person from others who may possess

comparable abilities and knowledge. The study further indicated that soft skills are the backbone of organizational and enterprise development. This suggests that soft skills are some of the qualities that employers may be looking for when recruiting employees to occupy certain positions in their entities' organizations.

In developing countries, for instance in Indonesia, Krisantia (2021) stated that soft skills contribute the individuals' personal development. It provides individuals with the skill set that is necessary for organizational growth and development. To satisfy the needs of the global industry, researchers, employers, policymakers, and academicians believe that students should acquire these skills and put them to use. Soft skills help undergraduates to manage interpersonal relationships, make wise decisions, communicate effectively, and leave a positive impression to advance professionally (Vasanthakumari, 2019).

Mainga et al. (2022) revealed in Papua New Guinea that, employability skills are often referred to using different terms, such as generic skills, soft skills, core skills, key skills, key competencies, transferable skills, transverse skills, 21st-century skills, cross-disciplinary skills, life skills, and work-ready skills. The study further revealed that between the three stakeholder groups academics, graduates, and employers, there were some points of agreement and some slight differences in how important each employability skill was perceived to be. Between graduating students and employers, there was statistically significant agreement on how much value was placed on interpersonal, teamwork, and communication abilities.

Studies (Metilda & Neena, 2016; Shinde et al., 2022; St. Louis et al., 2021) has proof that, after business students graduated, employers were happy with their level of academic/hard skills proficiency. Employers and graduating students had quite different perspectives on the degree to which business graduates had completely acquired persistence, initiative, and risk-taking. Furthermore, according to Mainga et al. (2022), the top four employability qualities that

companies look for when hiring recent business graduates for entry-level roles are teamwork, problem-solving, positive attitudes and behaviours, and communication.

In Nigeria, a study by Awotomilusi and Toluwalope (2022) on Accounting Graduates' soft skills and the future of the Accounting Profession states that accounting graduates need soft skills to support their hard skills on the job. Furthermore, for accounting education to be relevant in the future, the job market demands soft skills such as communication, time management, critical thinking, creative thinking, problem-solving, and interpersonal skills. The study further placed the imparting of these soft skills on accounting education academics.

In the case of Ghana Kwarteng and Enoch (2022) found that the most in-demand abilities for an accounting workplace were interpersonal, personal, and information technology skills. Additionally, it was discovered that if accounting graduates were to be valued in the job market, both specialized and soft skills should be developed. The researchers further say that the top skills listed for the accounting job field were those related to communication, teamwork, emotional stability, and analytical thinking. This implies that for a graduate to have the capacity to compete effectively in the job market, he/she needs to have soft skills.

1.2 Problem Statement

From the literature, it will not be out of place for one to suggest, if accounting education graduates are to be the most sought after graduates, then, their soft skills should be developed by the universities they attend (Ghani & Mara, 2019). But there are gaps between employers, graduates, and academic institutions' expectations (Guàrdia et al., 2021). There are no job advertisements seeking to hire accounting professionals without the requirement of the job not having soft skills. And the objective of any academic institution is to churn out work-ready graduates (Hayes et al., 2022).

Scholars of soft skills consistently bemoans inadequate graduates' soft skills in the workplace as a result of the implementation of accounting education curricula. The criticism of accounting education for not being able to provide the needed soft skills in the fast-evolving business terrain has gone on for decades (Al-hattami, 2021). 21st-century accountants require not only hard skills, but also soft skills to keep up with the complex business environment (Low et al., 2013).

Most teaching and learning activities on skills development concentrate on hard skills even at the postgraduate level (Belchior-rocha et al., 2022) which suggests that the undergraduate level will be worst off. Soft skills are not acquired or provided simply because it is indicated as the target of a teaching plan. But rather, must be refined, practiced, and reinforced (Berková & Holečková, 2022) Soft skills need to be taught at educational institutions to students in the school environment to enable them to function well in the workplace (Vasanthakumari, 2019). This, therefore, requires the curriculum of tertiary accounting education to incorporate teaching strategies that will aim at developing these soft skills in graduate accountants (Mwelwa & Mawela, 2021).

University education plays an important role in the soft skills development of Accounting Education Students and the curriculum of accounting education needs to provide the same. However, there are discrepancies between the views of students against employers as to the soft skills accounting graduates need (Awotomilusi & Toluwalope, 2022). Again, there are varied findings regarding University Accounting Education providing these Soft Skills and this calls for further research to confirm or otherwise these findings (Al-hattami, 2021; Gruzdev et al., 2018; Metilda & Neena, 2016).

Aligning learning objectives to the demands of the job market is one of the most difficult tasks in the present day for universities (Belchior-rocha et al., 2022). Soft skills like intellectual, interpersonal, communication, personal and organizational skills are not directly taught by university lecturers in the lecture theatres. Students learn them consciously or unconsciously during their degree duration (Keevy, 2020). They are not assessed to know the extent of acquisition of these skills by students and therefore need a conscious study to explore the extent graduates acquire these crucial skills (Mwelwa & Mawela, 2021).

Mainga et al., (2022) found in their study that, between graduating students and employers, there was statistically significant disagreement in how much value was placed on interpersonal, teamwork, and communication abilities. Furthermore, the study revealed that, after business students graduated, employers were happy with their level of hard skills proficiency. However, employers were dissatisfied with their level of soft skills development. Also, Kwarteng and Enoch, (2022) found that the top four employability qualities that companies look for when hiring recent business graduates for entry-level roles are teamwork, problem-solving, positive attitudes and behaviours, and communication. This implies that, if graduates will need soft skills at the entry level, then they should be taught by academic institutions.

In the case of Ghana, the story is similar to employers blaming the educational system for not providing graduates with the right calibre of skills for the workplace (Kwarteng & Enoch, 2022). Academic institutions try to shift the responsibility of developing the soft skills of their graduates to their employers, arguing that soft skills like critical thinking, problem-solving, and communication are developed in a life-long learning process and it is the responsibility of employers to train recruits to be critical thinkers, problem solvers and communicate like their employers wish (Metilda & Neena, 2016).

In 2018, the government of Ghana embarked on a complete change of the national pre-tertiary curriculum for educational institutions. The main aim of this change was to move away from the objective to competency base teaching and learning, and much emphasis was placed on soft skills like problem-solving, critical thinking, communication, creativity and innovation, personal development, and leadership (NaCCA, 2018). There is a gap between what graduates learned in schools and what the job market requires and this is causing huge unemployment in Ghana (Kwarteng & Enoch, 2022). Unemployment is becoming a national security threat in Ghana as most graduates from the universities lack jobs and the situation is mostly attributable to inadequate employable skills by graduates (Winful et al., 2022). The government of Ghana is battling with highly unemployed youths from the universities and stop-gap measures like NABCO which came to put unemployed graduates on the job to develop their soft skills for them to secure permanent jobs.

In Ghana, the literature suggests that there is little research conducted in the area of accounting graduates and their soft skills developing through their university education. Most of these studies are on general graduates' employability skills (Kwarteng and Enoch, 2022; Winful et al., 2022; Sefenu & Andoh, 2022) but do not solely focus on the provision of soft skills. Moreover, in the regional context, there is no study on the topic in the upper west region. This creates a gap in research regarding the soft skills provision of academic institutions to accounting graduates in the upper west region and Ghana as a whole. This study intends to fill this gap as the study location will be the Upper West Region and, specifically, UBIDS and DHLTU accounting graduates.

1.3 Main Research Objective

To determine the soft skills provided among undergraduate accounting students by UBIDS and DHLTU as stated in IES3.

1.3.1 Specific Research Objectives

The objectives of the study were to:

- I. determine the intellectual and personal skills accounting undergraduates acquired from UBIDS and DHLTU as in IES3.
- II. determine the interpersonal and communication skills accounting undergraduates acquired from UBIDS and DHLTU as in IES3.
- III. determine the organizational and leadership skills accounting undergraduates acquired from UBIDS and DHLTU as in IES3.
- IV. find out teaching strategies that can be used to promote soft skills development among accounting graduates in UBIDS and DHLTU.

1.4 Main Research Question

What are the soft skills provided and developed or acquired by undergraduate accounting students in UBIDS and DHLTU as stated in IES3?

1.4.1 Specific Research Questions

- I. What are the intellectual and personal skills accounting undergraduates acquired from UBIDS and DHLTU as in IES3?
- II. What are the interpersonal and communication skills accounting undergraduates acquired from UBIDS and DHLTU as in IES3?
- III. What are the organizational and leadership skills accounting undergraduates acquired from UBIDS and DHLTU as in IES3?
- IV. What are the teaching strategies that can be used to promote soft skills development among accounting graduates in UBIDS and DHLTU?

1.5 Significance of the Study

The result has implications for accounting educationists at various universities, the labour market, accounting education graduates, and the target government authorities as well as the target IFAC member bodies. The study will help in the determination of the soft skills accounting education undergraduates develop through their four-year study at the university. And also, from the perspective of students, provide teaching and learning strategies to enhance soft skills development in the accounting education curriculum. Gaps between IES3 on soft skills set by IAESB/IFAC and what accounting graduates acquire after their IPD will be ascertained. Finally, it will serve as a basis for further research in a much wider scope.

1.6 Scope of the study

The study geographically was conducted in SDD UBIDS and DHLTU in Wa in the Upper West Region of Ghana. The final-year students were considered for the study; the reason being that they were almost done with their last semester's course work. And also, to get the participants in a cluster to make data collection easier. So therefore, the final-year students were used as proxy to undergraduate accounting students who has just completed their undergraduate degree. Contextually, the study examined the extent to which accounting education provides undergraduate accounting students with soft skills: intellectual, personal, interpersonal/communication and leadership skills and their variables as stated in IES3.

Specifically, the study focus on the following variables, intellectual skills: ability to; evaluate data and information from a variety of sources, research, integrate, and analyse data from different sources, critically think to make informed judgement, decision and solve problems, personal skills: ability to; zeal and commitment to lifelong learning, setting personal high standards for performance, monitoring personal standards through feedback, managing time and resources, anticipate challenges and plan potential solution and apply open mind to new

opportunities, interpersonal and communication skills: ability to; demonstrate collaborative skills, working with a team, presentation skills, demonstrate awareness of language difference in all communication, demonstrate active listening skills, apply consultative skills to minimised conflicts, organisational and leadership skills: ability to; undertake assignments in accordance with rules and deadlines of organisation, review of own and others work to determine compliance organisational rules, apply people management skills, apply delegation skills, apply influential skills to deliver work.

Finally, the study also looked at group work or assignment, case study and internship as teaching strategies and how they enhanced the development of collaborative, teamwork, critical thinking, analytical, leadership, communication and problem-solving skills. This is to tease out of accounting graduates how well they perceived these teaching strategies has helped developed their soft skills.

1.7 Organization of the study

The report of the study will be presented in five chapters and will consist of the following:

Chapter One; Introduction

Chapter Two; Review of Related Literature

Chapter Three; Methodology

Chapter Four; Result and Discussion

Chapter Five; Summary, Conclusion, and Recommendation

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter presents information on the theoretical frameworks that grounded the study, these theories include the Social Learning Theory (SLT)/Social Cognitive Learning Theory (SCLT), Multiple Intelligence (MI) Theory, Leadership Trait Theory and Ralph W. Tyler curriculum development model. Empirical literature on accounting education and the provision of soft skills among undergraduate students was also discussed on the following themes: Education and Accounting education, General skill set for graduates, Hard and soft skills for accounting graduates in International Education Standard three (IES3), importance of soft skills from different perspective, pedagogies in teaching and improving soft skills provision by universities. The conceptual framework was also captured in this chapter.

2.2 Theoretical Framework

The Social Learning Theory (SLT) and Social Cognitive Learning Theory (SCLT) by Albert Bandura (Leung, 2008; Nabavi, 2014) are related to behavioural change and served as the foundation for this study. The hypothesis is predicated on the notion that people gain knowledge by interacting with knowledgeable others in a social setting, such as a classroom (Rao, 2020). The knowledge that graduates gain by interacting with the knowledgeable people will aid them in gaining skills and experience to fit in the world of work. The researcher assumed that once accounting education graduates have gone through a social learning environment, and course content, they should have a change in their behaviours and skills ready for the workplace. International Federation of Accountants (IFAC) through International Accounting Education Standards Board (IAESB) who develops International Education

Standard (IES) on accounting education specified the minimum skills expected of accounting graduates after completing their Initial Professional Development (IPD) (IAESB, 2019).

The study is also guided by Howard Gardner's theory of multiple intelligence. The theory indicated that all people have different kinds of intelligence. This implies that individuals will always understand things and interpret them differently. The theory further indicated that there are eight intelligences. These are Visual-spatial, linguistic, logical-mathematical, bodily-Kinaesthetic, musical, interpersonal, intrapersonal, and naturalistic intelligence. It also puts forth a way to comprehend the several intelligences that exist in humans, i.e., how we process, learn, and retain information. While there are at least eight different ways that people can process information, according to Gardner (1983) MI, each person has a different level of proficiency in each of these intelligences (Maftoon & Sarem, 2012). By designing personalized learning environments, we can try to address students' varied intelligences according to the premise of multiple intelligences. This approach places a lot of emphasis on the content of the learning process and outcomes (Aguayo et al., 2021). This study's objective of interpersonal and communication, and intellectual and personal abilities is rooted in four of the eight categories of intelligence.

Personal skills are grounded in the Social Cognitive Learning Theory (SCLT) and Gardner's MI assumption of self-efficacy and self-reflection, where the learner through interaction with social actors in the environment learn personal traits relating to self-regulation or behaviours. Self-efficacy beliefs influence decision-making, motivational, emotional, and cognitive processes in a variety of ways. Whether someone thinks optimistically or pessimistically in ways that are either self-enhancing or self-defeating depends on their efficacy beliefs (Nabavi, 2014). Being conscious of one's own emotional states, feelings, and motivations was another personal skill Gardner's MI listed as something people learn from their environment. They

frequently take pleasure in self-reflection and analysis, as well as imagining, examining interpersonal interactions, and determining their own qualities (Aguayo et al., 2021).

Gardner's Logical-Mathematical Intelligence colligates with intellectual skills objective of this study. According to the principle, people with logical and mathematical intelligence are clever in deductive reasoning, pattern recognition, and logical problem-solving. These people have a propensity for conceptualizing numbers, relationships, exceptional problem-solving abilities, a love of critical thought, and the capacity to unravel intricate calculations and patterns (Kaushik, 2017). Studies (Barišić et al., 2022) have indicted intellectual skills are critical thinking, problem-solving, data analysis, making inform judgements, decisions, and reach well-reasoned conclusions, recommend solutions to unstructured complex problems. Accountants need intellectual ability to make decisions, exercise excellent judgments and solve difficulties. These skills are derived from a combination of knowledge. In addition to general skills, technical and functional skills are talents specialized to accounting. These abilities include proficiency with numbers, decision- and risk-analysis techniques, measurement, reporting, and legislative and regulatory requirements knowledge (Chaker & Abdullah, 2011).

The goal of the study, interpersonal skills, is anchored on Gardner's Theory of MI of Interpersonal Intelligence. According to this presumption, those with high interpersonal intelligence are skilled in comprehending and relating to others. These people are adept in determining the feelings, intentions, wants, and motives of those around them. People with interpersonal intelligence can effectively communicate nonverbally, view situations from various angles, build positive relationships with others, and settle disputes in groups (Aguayo et al., 2021; Klean & Batlolona, 2023; Kaushik, 2017).

In communication skills, what the study sought to unearth are writing, listening, discussion, demonstrate awareness of language and cultural difference when communicating, consultation,

negotiation and ideas presenting skills. Again, in accordance with Gardner's MI theory, linguistic-verbal intelligence is a learned skill, and those who have a high level of it can utilize words effectively in both writing and speaking. These people are frequently excellent writers, readers, and information retainers (Maftoon & Sarem, 2012).

Leadership and management skills are another objective of this study. This study's goal is also grounded in Stogdill, (1974) idea of leadership traits. This attribute theory describes the types of leadership abilities required for effective organizational and leadership management, accomplishment; doing tasks in compliance with organizational guidelines in order to fulfil deadlines, Continuity; Insight; Initiative; Self-confidence; Responsibility; Evaluate your and others' work to see if it meets with an organization's quality standards; Cooperation; Use delegation skills to deliver assignments; Tolerance, Influence, the ability to develop and develop others via the use of people management skills, the ability to influence others to work toward organizational goals, and Sociability (Aliekperova & Aliekperov, 2023; Fleenor, 2006; Stelmokienė & Vadvilavičius, 2022; Zakeer Ahmed et al., 2016). The goal is to demonstrate whether or not these leadership abilities exist in accounting graduates.

Finally, the study sought to find out teaching strategies that can be used to promote soft skills development among accounting graduates. The goals of a curriculum development model are based on what individuals and society as a whole need (Prasad et al., 2018). Ralph W. Tyler's curriculum development model is where this objective is anchored. Tyler (1990) asserts that three types of resources, individuals (students), contemporary life, and professional ideas of the field of study, are used to plan the purpose of education. He advised curriculum designers to collect information from the three categories of learner, society, and subject matter (Mehmood Bhuttah et al., 2019). From this approach to curriculum development, the study will collect data from learners (undergraduates accounting students), society (review of related

literature) and the subject matter itself (soft skills) to suggest ways to improve the provision of soft skills at the university for accounting graduates.

Conceptual and Empirical literature

This section presents literature on accounting education and the provision of soft skills among undergraduate graduates. The various objectives that guided the study are also discussed in the themes below.

2.3.1 Education and Accounting Education

Education from its Latin root generally means “to bring – up” or “to bring – fourth”. But there are various models and philosophies of education. Education is the conscious, methodical, and ongoing process of transmitting, provoking, or acquiring information, including any learning that emerges from that process (Chazan, 2022a). This inclusive definition suggests that education is an intentional action. The term "education" only refers to frameworks developed with the deliberate and intentional goal of educating. This definition likewise views education as a procedure rather than a physical location. It is an intentional action that can take place outside of so-called school facilities in a variety of contexts (Chazan, 2022b; Muhammad, 2016; Victoria, 2018). This suggest that any process to develop, acquire and impart knowledge and skills can be termed as education.

The process of education is crucial to human development. Education is not just attending classes or lectures to be taught. However, that is merely one method of delivering education, whereas education covers the entire process of human learning through which information is transmitted, faculties are taught, skills are developed, and various abilities are acquired. (Adesemowo & Sotonade, 2022) further indicated that education is the act, practice, or application of discipline to the intellect or a process of character training. This therefore mean that all teaching and learning actives, in and outside of the classroom aimed at developing

human skills and knowledge can also be characterized as education. The straightforward process of learning and knowing is education. It is not just available in educational institutions, but rather from birth and from parents. Good manners, skills and behaviours are instilled in youngsters by their families and parents. Although some parents refer to their homes as their children's first schools, official education actually begins in the classroom, where students learn appropriate behaviour and how to comprehend their surroundings (Muhammad, 2016).

The first person to recommend teaching accounting in higher education institutions was Benjamin Franklin in the year 1750; before to that, it was taught within the mathematics sciences (Mohammed & Al-Ani, 2022). This marks the beginning of university accounting education. A person who has received an accounting education will be able to participate in a significant and unique societal role. It was also referred to as what universities provide to teach accounting to students (Mohammed & Al-Ani, 2022). Accounting educators all around the world have already begun to seize this opportunity by incorporating accounting education into other professional specialties and courses (Al-Hattami, 2023; Ali et al., 2023; Chetry et al., 2022; Nurhayati et al., 2023). The broad knowledge and skills that accounting students acquire enable them to be more knowledgeable in areas that a conventional accounting course would not address (Munasinghe, 2023).

According to Mohammed and Al-ani (2022) each system aspires to accomplish certain objectives, and accounting education has its own objectives. Furthermore, Mohammed and Al-ani (2022) stated that the goals of accounting education are; 1. Creating an accounting cadre of recent accounting department graduates up to the task of navigating the job market hurdles. And strive to professional take advantage of their wants from the labour market, 2. Assessing and improving the accounting curricula taught at universities and colleges in accordance with labour market trends, provided that this is done continuously. 3. Increasing companies'

awareness of the need to assist and support recent accounting graduates who are active in the labour market. 4. Educating and moulding college students who are associated with academic accounting departments to be able to apply academic information practically in the workplace in proportion to fieldwork.

2.3.2 Skill Set for Accounting Graduates

Skills are the capacity to carry out accounting and other duties that accountants are expected to do. These capabilities include knowledge, professional values, ethics, and attitudes. These abilities are gained through the accounting programme's overall impact, particular courses, real-world application, and on-going professional development (Chaker & Abdullah, 2011). This implies that the abilities we learn and use to function on jobs are skills. Also, skills set can basically be divided into hard and soft or technical and professional (Kwarteng & Enoch, 2022). Gutterman (2017) explain hard skills as knowledge of and competence in activities involving methods, processes, and procedures. Through the use of numerous tools, techniques, and procedures that are unique to that discipline, hard skills in that field are developed and maintained. Example of hard/technical skills for accounting graduates includes, financial management, auditing, public sector financial reporting and bookkeeping skills.

Soft skills are character traits and interpersonal skills that are connected to personality traits such as adaptability, communication, professionalism, and leadership, among others. From one discipline to another and from one profession to another, these talents can be learned and applied (Fernández-Arias et al., 2021). The term "soft skills" is frequently used to refer to an individual's Emotional Intelligence Quotient, which is the collection of personality traits, social graces, communication, language, personal habits, friendliness, managing people, leadership, etc. that characterize relationships with other people (Nachiappan et al., 2014; Swamy, 2017). Soft skills, commonly referred to as people skills, work in conjunction with hard skills to

improve a person's relationships, job performance, and career prospects. Hard skills are claimed to get you an interview, but soft skills are what will pass you the interview and keep you on the job (Kalytchak et al., 2012).

2.3.3 Intellectual Skills

According to Chaker and Abdullah. (2011) intellectual skills are the ability to assess, think critically, evaluate, and synthesize knowledge. Intellectual skills have the following sub learning outcomes expected to be developed by graduates' accountants as Initial Professional Development issued by International Accounting Education Standards Board (IAESB) under International Education Standard – 3 (IES3). It states that graduates' accountants should be able to (i) Research, integration, and analysis are used to evaluate facts and information from a range of sources and viewpoints. (ii) Use critical thinking techniques to solve issues, support judgments, make choices, and come to well-informed decisions. (iii). Determine the circumstances in which specialist consultation is warranted (iv) Offer recommendations for unstructured, complex challenges. (v) Be able to adapt quickly to new situations or knowledge in order to solve issues, inform judgments, make choices, and come to well-informed conclusions. (IAESB, 2019).

2.3.4 Personal Skills

Personal skills are skills that relate to the skills, character, and capacity of a specific accountant. The development of these abilities can enhance learning styles and personality. With these abilities, an accountant can influence, encourage, settle disputes, and assign responsibilities to his or her team members in order to advance the objectives of a company (Tsiligiris & Bowyer, 2021). Also in the Philippines, Barcelona et al., (2022) also found that students have developed a high level of personal and leadership skills. Personal skills as a broad soft skill have the following specific learning targets accounting graduates should develop as IPD according to

IAESB (2019), (i) Exhibit a dedication to lifelong learning. (ii) Establish high personal expectations for performance and keep track of them through introspective work and outside feedback. (iii) Organize your time and resources to meet your professional obligations. (iv) Prepare potential solutions for problems you might encounter. (v) Approach new opportunities with an open mind. (vi) Recognize the potential effects of organizational and individual bias (IAESB, 2019).

Empirically data found by Mariappan et al., (2021) show that accounting students have developed high level of lifelong learning, leadership, information management, teamwork, critical thinking, problem-solving and, communication skills in Malaysia. In a fifteen-year review of about 120 accounting education literature, Kroon and Alves, (2023) found that providers of accounting education has developed students communication, teamwork, problem-solving, time management and leadership skills. Also, Ajward and Madhumali, (2019) found that accounting education undergraduates ranked highly important teamwork, time management, meeting deadlines and achieving given targets set skills as what accounting education has develop in them.

2.3.5 Organizational and Leadership skills.

Managing a corporate organization where an accountant is a major component of the management team requires strong organizational skills. The accountant must comprehend every facet of the organization, including its behaviour. Long-term planning, project management, resource management, decision-making, leadership, and professional judgment are among the organizational talents (Barišić et al., 2022). Furthermore, Barišić et al., (2022) found that the interdependence between an accountant job function and personal skills is 33.3%, intellectual skills is 94.4%, interpersonal and communication skills is 50% and organisation skills is 100%. According to the IAESB and IES3, an IPD professional accountant must have the following leadership and organizational soft skills: (i) Complete assignments in

accordance with standard procedures in order to fulfil deadlines. (ii) Examine your own and others' work to see if it satisfies the organization's quality requirements. Utilize people-management techniques to inspire and grow others. (iv) Use delegation techniques to complete assignments. (v) Use leadership abilities to persuade people to cooperate in achieving organizational goals (IAESB, 2019).

2.3.6 Interpersonal and Communication Skills

An accountant needs interpersonal skills in order to collaborate with people for the good of the company. A professional accountant should be able to demonstrate collaboration, cooperation, and teamwork when working towards organizational goals, according to the IAESB/IES3 framework. In both professional and informal settings, present, discuss, and report information with clarity and conciseness, in all communication, show awareness of linguistic and cultural distinctions, use good interviewing practices and active listening, use negotiation techniques to come to decisions and agreements, utilize consultative abilities to reduce or resolve conflict, address issues, and seize opportunities and, suggest ideas and persuade others to show dedication and support. (IAESB, 2019).

Empirically, communication skills is deemed important to employers and therefore demand their development by universities for industry (Sonnenschein & Ferguson, 2020). Bocar and Ancheta (2023), break down communication skills into language proficiency and communication expertise to be the two main subfields of communication skills. The two categories of linguistic abilities are receptive and producing abilities. Reading and listening are receptive abilities. A person decodes the meaning of the target language after reading or listening to it. When a person uses productive skills, they write and communicate in the target language in meaningful ways. Both accuracy and fluency are necessary for productive skills, so it is important to utilize proper grammar and talk or write fluently according to the situation. The function of communication skills is the transmission and receiving of various types of

information. It refers to a message that is ambiguous as it is sent from one end to the other, but that uncertainty is erased and the message's meaning is clear upon arrival. The study further found that the majority of participants were able to organize and produce the messages they wished to send, they were able to adopt the appropriate tactic when speaking with others, they were skilled at deciphering messages they received, and they were able to communicate comments.

2.3.6.1 Information Technology (IT) Skills as Soft Skills

Another dimension of communication skills is Information Technology skills which are highly in demand from graduates, most especially accountants. Information technology has changed the phase of the accounting profession with a lot of computer applications replacing the manual and theoretical approaches to the execution of accounting jobs (Al-hattami, 2021). A study conducted in Malaysia by Ghani (2019), found that the work environment has seen massive evolution due to technologies and computerized systems replacing a lot workforce. This phenomenon according to the study indicated that time will change the work environment, which will in turn change the job requirements and this will also change the execution of the accounting jobs. For example, in accounting jobs nowadays, software applications are used to record financial transactions and auditors will use the same to audit. The implication is that accounting graduates without IT skills cannot communicate their work results to top management effectively in the finance space and will find it difficult to meet employers' expectations.

Al-hattami (2021) observed that the existing accounting curricula of Yemeni universities theoretically match the job market criteria, although more work still needs to be done. This is about the growth of IT skills among accounting graduates. However, there is a significant issue that has to be addressed with the absence of topics like International Financial Reporting Standards (IFRS) and professional principles and ethics. The respondents concur that Yemeni

universities' current accounting curricula fall short of what the IT job market requires. The respondents further affirmed that the addition of IT-related courses and automated accounting systems to the curriculum for teaching accounting satisfies the demands of the IT employment market. According to the study's statistical analysis, respondents believed that all of the IT-related disciplines included in the questionnaire were crucial to the education of accountants.

In a dimensional study conducted by Guardia et al. (2021), it was discovered that teamwork and digital abilities are the most valuable skill sets and are also the ones that are least linked to a skills gap. The focus group participants from three Sub-Saharan nations claimed that information and communication technology (ICT) expertise is highly prized in the African labour market. "One of the crucial abilities is ICT skills because they are becoming the core manner of delivering services within organizations in Kenya," one participant from Kenya said. The gap between adult and youth IT soft skills is significant and therefore needs collaborative learning strategies between these two groups in order to bring the adults to the level of the youth IT skills. Research (Keevy, 2020; St. Louis et al., 2021; Usman et al., 2022) has indicated that the development of collaboration, mentoring, and research abilities in young people is a crucial prerequisite for preparing digital natives to educate older folks on how to use digital technology. As both generations of the digital world have distinct experiences that may be shared through ICT, this strategy will help to close the gap between them (Grynova et al., 2020). The study's findings, according to the researchers, are essentially the same regardless of the affiliation of the students and their planned future careers. As a result, they believe that their research can improve students' soft skills and help build the curriculum for professional training.

2.3.7 University Education and Provision of Soft Skills

Universities all over the world are skills training centres. Academic disciplines offered at these institutions are intended to offer soft skills to graduates after completion (Fernández-Arias et

al., 2021; Mameche et al., 2020). According to Martini et al. (2021), Students from a variety of disciplines have stated that their main reason for finishing a degree is career preparedness. In order to achieve this, individuals frequently seek a degree that will provide them with a respectable level of knowledge in their field of interest. While gaining disciplinary information may be crucial, university programmes also support the development of the skills required for students to be active members of society and productive employees. Undergraduate learning outcomes frequently involve soft skills.

University tutors are the developers of these skills which should be the value added to their technical skills to be able to compete successfully in the job market. However, these skills are mostly designed outside the core curriculum of most university programmes (Macquail et al., 2021). Awotomilusi and Toluwalope (2022) posit that for future accounting education to meet the job market demand, then tertiary education should be responsible for imparting soft skills to the graduate to be work ready. The study further found university education curricula are designed not only to impart technical skills but soft skills like critical thinking, communication, and problem-solving abilities to students. And went on to recommend that universities are increase their zeal to produce graduates with more soft skills to meet employers' expectations. Employable skills, another term for soft skills, is the core responsibility of academic institutions (Kwarteng & Enoch, 2022).

Compliance with International Education Standards for accounting students will mean tertiary education have to provide for soft skills development to their graduates (Mameche et al., 2020). World over, education and contemporary issues are around adequate soft skills needed by graduates to keep up with the fast-evolving technology and the complexity of real-life situations confronting economies (Matilda & Neena, 2016; Kwarteng & Enoch, 2022). A study by Gruzdev et al. (2018) reveals the importance the job market place on soft skills over hard

skills. And employers demand university educationists collaborate with the industry to churn out graduates with the requisite soft skills to meet their expectations.

2.3.8 Curriculum and Teaching Pedagogies to Develop the soft skills of Students by Universities

The methods, theories, or methods teachers use to direct pupils through the learning process are referred to as pedagogy. Contrary to teaching, pedagogy encompasses both the act and the discourse of learning. As a result, instructional strategies consider how culture and social control mechanisms may affect a person's ability to learn. Many educators have developed specific interactive techniques to address the teaching of soft skills in accounting curriculum in response to the demands made by the accounting profession (Mwelwa & Mawela, 2021). Some professors, for instance, used a task that included a case study, seminar, presentation, critique session, class discussion, and feedback session. A group of students took the initiative by presenting a case study and setting up a seminar debate (Arvanitis et al., 2022; Berková & Holeková, 2022). Collaborative learning has been praised as one of the best learning tools because it allows interaction between students who collaborate in groups and share accountability for the result. Students who prefer group learning over lecture-based learning typically perform better in school and develop their soft skills (Keevy, 2020; Nahum, 2022).

Rajeswari and Sumathi (2023) found that slightly fewer than two-thirds of respondents had lower-level soft skills, so social work assistance becomes necessary. To improve the skills and talents of institutionalized teenagers, soft skills training programmes must be created. Group discussions, role plays, debates, and other activities can be designed to improve students' communication and interpersonal skills. Social workers can serve as school counsellors to support teenagers' emotional and psychological health and teach them how to manage their emotions and stress in daily life. This means that curriculum and teaching strategies should be

designed to enhance soft skills development. For example, group discussion will help the learner develop their interpersonal skills (Keevy, 2020).

In New Zealand, Low et al. (2013), revealed from a study conducted to find how accounting education provides soft skills that group work and presentation were ranked as the top two methodologies that help accounting graduates gain soft skills from their university. Furthermore, the study reveal that some respondents believed that courses unrelated to accounting were where soft skill development came from most frequently. Additionally, other participants stated taking an accounting course that taught them critical thinking and how to apply skills learned in a case study method and included financial accounting, management accounting, audit, tax, marketing, ethics, international business, and finance. The audit training, according to another participant, also required researching and writing up bids to win over clients. This communication and writing abilities are crucial, the study found.

2.3.9 Group Assignment

According to a study by Doghonadze and Zoranyan (2021), problem-solving abilities are improved by research techniques used in college. The study further revealed that group projects were used lecturers in academic institutions to solve problems. The ability to adapt and collaborate with people who have differences can largely be attributed to that experience. Group leaders develop their leadership abilities when they learn how to delegate. By encouraging students to collaborate in groups to discuss and analyse topics, lecturers can help students develop soft skills like analytical and critical thinking (Keevy, 2020; Martini et al., 2021).

In New Zealand, Low et al., (2013) also found that the majority of accounting education students agreed that group work helped them acquire teamwork, problem – solving, time management, leadership, critical thinking, analytical, communication, interpersonal and public speaking skills. However, students from that study said they have not acquired decision-making

skills from group work. This suggest that group assignment/work is an effective teaching strategy in New Zealand accounting education soft skills development.

2.3.10 Internship

Soft skills are a lifelong learning experience and continuous professional development (Ahmad et al.,2018). This suggests that soft skills can also be learned outside the university environment. Scholars like Cernuşca (2020), Mwelwa and Mawela (2021), and Saad and Idris (2015) all refer to internship as an effective teaching strategy for developing the soft skills of undergraduates. Students may use internships as a way to put the theories and procedures they have learned in class to the test. Studies (Maelah et al., 2012; Ahmad et al., 2018) characterized internship as a platform to offer beneficial experiences that connected theory to practice through the work experiences that allowed interns to create their viewpoints and understandings.

According to Maelah et al. (2012), students frequently lack the knowledge necessary to complete the duties that are given to them during the initial stages of their internships. The internship programme enables information transmission and sharing inside the company, giving interns the chance to advance their professional or personal skills through such hands-on training (Mwelwa & Mawela, 2021). Studies (Cernuşca, 2020; Maelah et al., 2012; Ahmad et al., 2018) indicated that accounting students who participated in internship programmes made advancements in their learning in terms of workplace readiness, the development of soft skills, the understanding and application of accounting principles, and the decision to pursue a career in accounting in the near future. In this regard, it is therefore anticipated that as students participate in internship programmes, their expertise would grow (Ahmad et al., 2018).

According to Calfoforo (2023), the soft skills of teamwork, communication, creativity, critical thinking, leadership, and self-control were considerably possessed by each interning student in his study. They will most likely be able to develop into employable people. The degree to which

each student intern practised teamwork, communication, creativity, critical thinking, leadership, and self-regulation was unaffected by gender, location on the college campus, or the course they were taking. Thus, the students' soft talents may help them thrive in their future employment regardless of the aforementioned factors. However, the study observed that lacking confidence may make it more difficult for students to develop the abilities, characteristics, and attitudes that employers deem crucial for the profession. Therefore, in order for student interns to perform successfully at work, innovation, creativity, and self-esteem must be fostered.

2.3.11 Implementation of Learning Programmes Using Student Internships

According to Mwelwa and Mawela (2021), for an internship experience to be successful, six requirements must be satisfied. These include the length of time, the academic component, the placement, the supervision, the payment, and the evaluation. The parties concerned must agree on the timing of internships in terms of duration. The student intern must be exposed to relevant internship activities by the hosting organization and not just given registry work regarding the academic component, for which the institution has plenty to say. This is due to the fact that the scope and complexity of the allocated responsibilities determine how valuable internship experiences are. Again, internship candidates need to have access to placement opportunities. This suggests that in order to make it simpler for students to get placements, the institutions and the host organizations must come to some sort of agreement. Thereafter, supervision occurs. Those in charge of overseeing the student intern on-site must mentor and nurture them as necessary. There must be an agreement between the institution and the host organization regarding compensation, including whether or not the intern should be paid.

2.3.12 Mentorship as Strategy to Teaching Soft Skills

Given that students are no longer viewed as an empty cups that the teacher will fill, the usage of mentorship programmes has also been defined as a student-centered strategy (Keevy, 2020).

By taking on a mentoring position, educators can have a much higher educational influence on students by allowing them to learn outside of the traditional classroom setting and this will allow learners to experience real-life situations. Programmes for mentoring have the ability to support efforts to address social issues that underpin the entire university experience in addition to academic issues.

2.3.13 Collaborative learning technique

Rezeki and Rahmani. (2021), found in their study that positive outcomes were guaranteed by the success of the collaborative learning technique, which was determined by the students' soft skill level, views of themselves and others, influencing variables, and group dynamics. A sort of learning technique called collaborative learning motivates students to work together to create or construct knowledge and skills. With the major objectives of exchanging ideas, peer teaching, or even presenting ideas to strengthen the growing social skills like negotiation and open-mindedness, students can implement it in groups or pairs. It is evident that the collaborative learning technique increases students' capacities. Additionally, collaborative learning promotes maturity in identifying students' preferred learning styles and fosters critical thinking. It also empowers students to take charge of their education, the study added.

In Nigeria, Ekanem et al., (2020) also found that the knowledge produced by universities and their soft skills link to and engage with others. Along with aiding in the graduates' economic development, soft skills promoted collaboration and multitasking among human and financial resources. This indicates that graduates' meaningful learning was intentional and authentically produced by their university education. They were able to create specific goals, evaluate their progress, and apply what they had learned to new circumstances in the future because to their soft skills. According to Rupavijetra et al., (2022), collaborative learning is a useful strategy used by educational institutions to support problem-solving learning and innovation. Additionally, the study made clear that collaborative learning supports the tasks and activities

associated with assignments and permits the clarification of both instructor and student roles. Additionally, collaborative learning promotes student learning because it encourages active participation and high levels of responsibility in learning.

2.3.14 Measurement and Evaluation of Soft Skills (assessment)

In education, teaching methodology in use determined the appropriate assessment method. In measuring and evaluating student soft skills will be based on the approach to developing these soft skills. However, integrating assessment of students soft skills into lesson delivery is difficult and challenging to most teachers (Radhakrishnan, 2022; Busaka & Umugiraneza, 2022). The process of acquiring data, making decisions, and inferring conclusions regarding student performance and achievement in their soft skills constitutes the assessment of soft skills.

Radhakrishnan (2022), defined assessment as a tool created to track students' actions and generate information that may be utilized to make logical deductions about what they know. Even though a lot of institutions are starting to include skill-based learning, rigorous skill assessments that accurately represent the skills being taught have taken longer to create and this may be for good reasons. Business schools have done comparatively little in the field of skills assessment but have succeeded in evaluating students' knowledge and talents (Hero, 2022; Suresh & Kumaravelu, 2017; Wogboroma & Joy, 2022). Measurement problems contribute to insufficient skill or behavioural change evidence.

2.3.15 Internship as Assessment Tool

One of the methods of developing students' soft skills is Internship. According to Mwelwa and Mawela. (2021), assessing student interns should be done jointly by the academic institution and the organization the internship is going to be done. The study also found that interns who kept diaries or daily activity reports fared better academically. In their educational institutions, students are also given the chance to share their internship experiences through seminars. The

researchers also contend that, despite the fact that the majority of evaluation and assessment procedures only focus on students, there should be some ways to examine how well host organizations and institutions participated in the internship programme.

2.3.16 Performance Tasks as Assessment Tool

Performance tasks that are constructed so that a student is given stimulus materials and a call to action are put together into performance assessments. The learner then produces replies that may be evaluated for quality using clear standards (Busaka & Umugiraneza, 2022; Vera & Tejada, 2020). Demonstrating task given to students will explore their soft skills because their personal abilities are going to be exhibited and practiced for better assessment. Additionally, Paula and Almendra (2018), mentioned that, performance evaluations offer a useful approach to gauge students' aptitudes for problem-solving, communication, teamwork, and critical thinking. Performance activities include, for example, oral presentations, projects, open-ended problems, and those that call for a critical review.

2.3.17 Project-based Teaching and Learning as Assessment Tool

A project-based approach to educating students that participate in project-based learning work together to solve problems in their community. It is known that problem-based learning helps students develop their problem-solving, judgment, and research skills (Asmuni, 2020; St. Louis et al., 2021). The constructivist theory is the foundation of project-based learning, where students actively construct their ideas and participate in challenging and meaningful problem-solving tasks to gain a better knowledge (Busaka & Umugiraneza, 2022). In project-based learning methods, students collaborate in groups to solve curriculum-based, real-world challenges that provoke thought. Frequently, students choose the solutions they will use to solve a problem (St. Louis et al., 2021; Saleh, 2014).

Furthermore, Paula and Almendra. (2018), claimed that using project-based learning method helps students obtain data from many sources, synthesize it, analyse it, and derive knowledge.

As a result, students are taught how to exhibit the knowledge they have gained, and their ability to convey this new knowledge is used to assess their learning. Instead of directing and managing students, instructors' jobs are to counsel and mentor them. Due to these qualities, project-based learning is a suitable method for testing soft skills since learning is measured by the degree to which students can apply what they have learned.

2.3.18 Case Study as Assessment Tool

Assessment instruments like case study can help determine the level of critical thinking, problem-solving skills in a student (Reyneke & Shuttleworth, 2018). The case study method was evaluated by different group of students. The class discussion and feedback session led by the lecturers and it prove to enhance the development of teamwork, critical thinking and problem-solving skills (Keevy, 2020). Cases consequently offer an venue for encouraging dialogue and interaction among ideas through teamwork (Reyneke & Shuttleworth, 2018). Students relate to the real world through cases by using problem-solving, critical thinking, and communication to handle complicated challenges. Case studies and group learning can offer the perfect environment for the development of soft skills (Tan et al., 2021).

2.3.19 Gamification as a tool for learning and assessment of soft skills

Gamification may offer a solution for teaching, evaluating, and bridging the assessment gap between hard and soft abilities. In reality, serious games serve more purposes than just amusement or pleasure, and they are increasingly finding use in the classroom. Teachers must take on the challenge of learning and evaluating new abilities because they are primarily responsible for each student's academic progress. According to this viewpoint, soft skills or transversal abilities are frequently viewed as being of secondary importance, but if correctly cultivated, they are among the skills needed in both the professional world and the world of pure education. Graduates' critical thinking and creativity will be developed through the

activation and enhancement of these talents using a cutting-edge tool like gamification (Altomari & Valenti, 2023).

2.3.20 Importance of soft skills

The importance of soft skills can be examined from the different perspective. Studies (Belchior-rocha et al., 2022; Guàrdia et al., 2021; Hayes et al., 2022; Low et al., 2013; Mainga et al., 2022; Sonnenschein & Ferguson, 2020) has looked at the importance of soft skills in students, employers, economic growth and employability perspectives. This section will be expanded on these thematic perspectives.

2.3.20.1 Student Perspectives

The accounting industry is getting more and more competitive as businesses strive to fulfil the high demands of society. Professional accountants nowadays need a combination of hard and soft abilities (Berková & Holečková, 2022). In terms of hard skills, they prioritized by the International Financial Reporting Standards (IFRS) in company practice. This implies that soft skills are useful traits for certain sorts of jobs that do not depend on acquired knowledge: they include common sense, the ability to deal with people, and a positive adaptable attitude. Schislyaeva and Saychenko (2022), also they emphasize that skill sets of employees are crucial to the performance of each business in business contexts. One of the key determinants of the long-term success of the national economy is each country's practice of building its human capital, such as its workforce's knowledge and skills.

The UK Department of Labour's Office of Disability Employment Policy (ODEP) indicated that soft skills such as critical thinking, problem-solving, leadership, professionalism, work ethic, teamwork, collaboration, adaptability, and flexibility are not just essential for recruits, but for already experienced employees. Furthermore, employers cherish these skills and wish to see graduates exhibit them on the job (Gruzdev et al., 2018; Mccale, 2008).

Belchior-rocha et al. (2022), and Bernd Schulz. (2008), believe that acquiring transversal competencies is becoming increasingly important, especially in a labour market that is impacted by social, economic, technological, and political changes. This is because recent graduates perceive the importance of transversal competencies in their integration into the workforce. The study also found that, despite variations in how they are used in the workplace, recent graduates are satisfied with the transversal abilities they have gained as drivers of competitive advantages in work environment problems and find them valuable in their daily life.

In Morocco, El Messaoudi (2021) conducted a study on linking soft skills from classroom to work place and mentioned that, there is widespread agreement among stakeholders that there is a direct link between soft skills and job performance. Employees who possess soft skills are better able to manage interpersonal interactions, make wise decisions, and communicate clearly in a variety of contexts. These abilities ensure that a positive impression and influence are made at work. The studies note that while these abilities are significant, very few students and workers put in the necessary time and effort to learn and acquire them.

2.3.20.2 Employers' Perspective

When hiring recent business graduates for entry-level positions, employers look for the top four employability qualities: communication, problem-solving, positive attitudes and behaviours, and teamwork abilities. The results are generally consistent with previous research (Mainga et al., 2022) All stakeholder groups identified the top four employability qualities that employers look for when assessing recent business graduates for entry-level roles as communication, problem-solving, and positive attitudes and behaviours. For interpersonal, teamwork, and communication skills, there were discrepancies in how important people perceived these abilities. There may be a mismatch between the skills employers' value and those business graduates possess due to differences in stakeholder perceptions. In numerous

surveys, these three abilities have consistently been named as some of the most crucial ones that employers look for (Edeigba, 2022; Low et al., 2013; Mainga et al., 2022).

Weli and Marsudi (2022) looked at how employers perceived the employability of accounting graduates. The International Accounting Education Standards (IESs), which were used as the basis for the study's content analysis, were used to categorize the abilities into functional domains. According to the study, accounting graduates' most sought workplace abilities were interpersonal, personal, and information technology skills. Atanasovski et al. (2018) conducted comparable study on the employability skills required for accounting graduates in Southeast European nations. It was found that both specialist and broad skills were valued on the accounting job market. Communication, teamwork, emotional stability, and analytical thinking were the top skills identified for the accounting employment field. Additionally, Ghani and Mara's (2019) investigation of employers' perceptions of accounting graduates' soft skills revealed that teamwork skills were crucial to those individuals' performance in the workplace. Additionally, Guàrdia et al. (2021) note that participants in focus groups frequently concur that companies place a high value on teamwork. (Senan, 2019) conducted comparable research with businesses, professors, auditors, and students to examine the essential employability skills and personality qualities required for an entry-level career. They found that interpersonal, teamwork, computer, and information technology skills, along with communication, analytical, and critical thinking skills, are the ones that employers value the most.

Afolabi and Idowu replicated the research on the skills that graduates need on the Nigerian labour market. (2019), Employers rated appearance, written communication, computer knowledge, awareness of global issues, work-based experience, interpersonal, problem-solving, and leadership skills as the essential abilities needed in the execution of accounting tasks, in addition to understanding of the fundamental accounting principles, according to a

study of 350 employers (technical skills). Spreadsheet and word processing proficiency were among the top abilities needed for efficient performance of accounting-related duties.

2.3.20.3 Soft Skills and Economy Growth

21st century skills is what economies required to thrive and survive the complex business train (Atanasovski et al., 2018; Krisantia, 2021; Nahum, 2022; Weber & Greiff, 2023; Zahir, 2021) and above all growth. Entrepreneurs and business owners drive economic growth but cannot do this alone without the requisite human capital. The skills required by employers from graduates or new recruits are mostly soft skills like intellectual, interpersonal, personal, communication and organizational or management skill (Hendarman & Tjakraatmadja, 2012; Pereira & Raposo, 2019). Muammar and Alhamad (2023), posit that for graduates to function well in business environment they need communication skills to be able to deal other, collect data and present more appropriately. Again, leadership skills are needed to lead oneself and lead an organization to bring about growth.

Governments globally are encouraging entrepreneurship as means to reducing unemployment and propel economic growth. Entrepreneurs are people with intellectual skills like problem-solving, critical thinking and innovative thinking skills (Wogboroma & Joy, 2022). In the current challenging socioeconomic environment and massification of higher education, issues connected to young graduates' employment are of concern due to the high unemployment rates among university graduates. These instances of unemployment are related to graduates' insufficient entrepreneurship skills. A few examples of the various skill sets that could be characterized as entrepreneurial include technical ability, leadership and business management skills, and creative thinking (Ezenwanne, 2023).

From Industry, Service, Manufacturing and Agricultural sectors of any economy, skills are needed to transform them. So the importance skilled labour cannot be overemphasized to any economic policy (Johar, 2018). A study by Tandon et al. (2022), found that academic

proficiency and highly developed hard skills have long been thought to be prerequisites for entry into and advancement within the corporate sector. As quickly as possible, the knowledge gap about the need for soft skills in the sector to develop beyond entry-level jobs must be closed. The study further found that appropriate combination of teamwork, public speaking, and confidence-building exercises will go a long way toward helping students, higher education institutions, and creating a generation of people who are highly trained and prepared to face the problems of the future.

Research conducted in Nigeria by Ekanem et al. (2020), demonstrate how university output benefited the coastal and state economies of Cross River State, Nigeria, through individuals' knowledge and social abilities of entrepreneurship, lifelong learning, and leadership. Leadership and innovation are connected ideas. Leadership and innovation are intimately intertwined. A better future is a priority of leadership all the time. In this way, innovators must also be leaders. A specific mindset, style of being, and level of consciousness are necessary for becoming an innovator or leader, especially in the face of change, difficulty, and uncertainty (Koyuncuoglu, 2021).

Numerous research that looks at the connections between innovation and leadership traits can be found in the literature, both in education and other disciplines (Zahir, 2021). The potential for innovation of an organization and its other stakeholders is strongly influenced by the qualities of its leaders. As can be seen, the idea of entrepreneurial and innovative leadership is employed to clarify the connection between leadership and innovation (Winful et al., 2022). It is said that innovative leaders focus their efforts on opportunities. Additionally, these executives have a propensity to join social and political organizations and alter the programmes and guidelines in both public and private institutions (Koyuncuoglu, 2021).

2.3.20.4 Employability of graduates and Soft Skills

University accounting education is important when it comes to soft skills acquisition in accounting graduates (Awotomilusi & Toluwalope, 2022). The importance of soft skills in accounting education is mostly discussed with the relative employability of the graduates (Mameche et al., 2020; Sonnenschein & Ferguson, 2020). Belchior-rocha et al. (2022), found that acquiring soft competencies is becoming increasingly important, especially in a labour market that is impacted by social, economic, technological, and political changes. This is because recent graduates perceive the importance of soft competencies in their integration into the workforce. The study further emphasized the significance of soft skills in helping recent graduates integrate into the workforce. It also highlighted the significance of higher education institutions in helping students acquire and develop these skills as well as ways that universities could adapt to the rapid socioeconomic changes that are a feature of the modern era.

According to Hayes et al. (2022), in New Zealand, nearly all companies selected soft skills as their top three talents to seek for when hiring job prospects, outlining their expectations for skills from accounting education graduates. In their concluding remarks, they argue that because so many businesses hire graduates, it's critical to comprehend what qualifies as a work-ready graduate in this situation. The research has shown areas of concern that educational institutions, along with businesses and students, need to address. It seems that a graduate who is prepared for the workforce must possess abilities in accounting software, fundamental tax knowledge (and software), and, in particular, communication and interpersonal skills. The interview process itself and the competition for graduate employment can act as a self-selection mechanism for the job.

A study conducted by Gruzdev et al. (2018) stated that soft skills are important for graduates to be successful in the job market. The study further revealed that employers require to know

the soft skills possessed by graduate during interview sessions when they apply for job opportunities.

The technical and general skills needed for work-ready accounting graduates in New Zealand across a range of business sizes were evaluated in a study by Low et al. (2013). Due in part to the open-ended questions they used to explore the technical and general skills of an ideal graduate, their findings did not decisively support other studies that suggested employer needs could vary by firm size or industry. They found no evidence in their analysis of 10 New Zealand businesses to support the idea that small accounting firms place a higher value on technical expertise than large organizations. However, it supported earlier research that indicated employers valued and placed an emphasis on general skills, such as teamwork, interpersonal skills, and communication.

2.3.21 Conceptual Framework

IAESB (2015) outlined five categories of skills needed by professional accountants should develop before joining the accounting profession at the entry level. The skills stated in IESs include soft and hard skills. Intellectual, personal, interpersonal, communication, and organizational or leadership skills are the soft skills, whereas financial reporting, bookkeeping, auditing etc are the hard skills. The learning outcomes for soft skills that aspiring professional accountants are supposed to acquire by the completion of Initial Professional Development (IPD) are set forth in the third International Education Standard (IES3). Undergraduate accounting students after completion of their degrees are expected to integrate soft skills to hard skills learnt to be a work ready graduate in the accounting profession (IAESB, 2019)

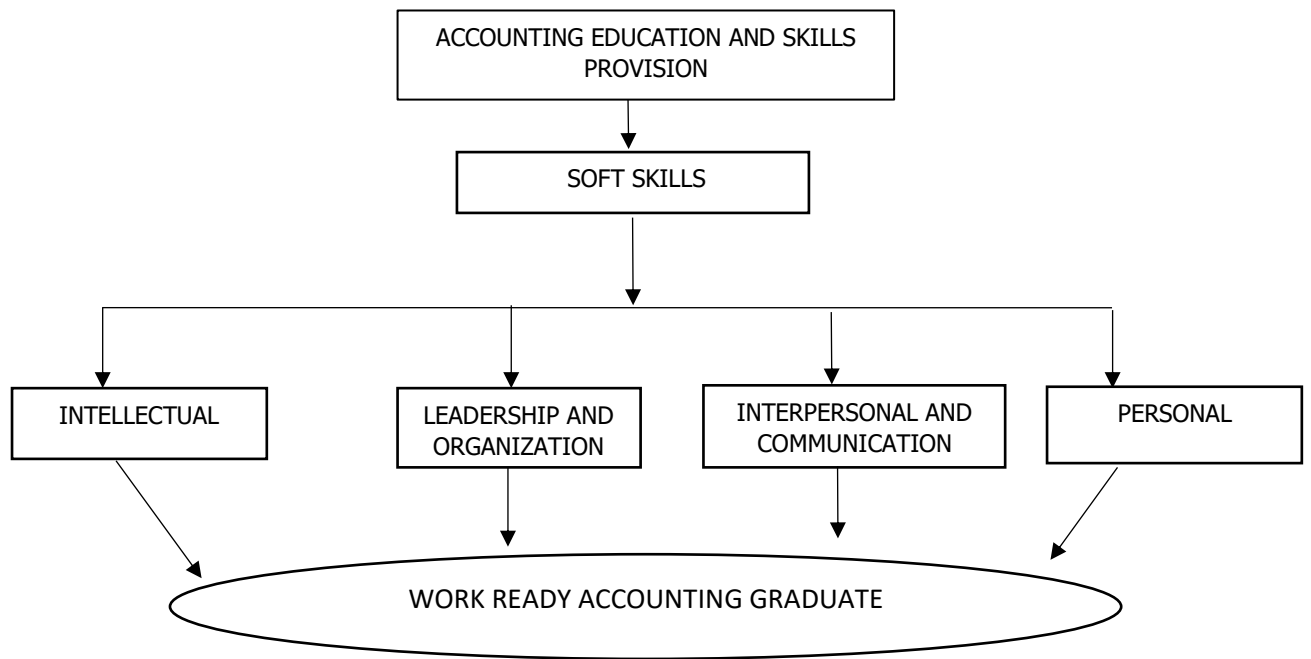


Figure 2. 1:Conceptual framework

From the conceptual diagram above accounting education is expected to provide soft skills, so the study is on soft skills which when provided in good proportion, will produce a work ready accounting graduate.

CHAPTER THREE

METHODOLOGY

3.1 Introduction

The methods and procedures utilized to obtain data are presented in this chapter, the profile of the study region/district, the study's underlying philosophical assumptions, the research design, the intended respondents, the sampling method and sample size determination, the data source and data collection methods, the tools employed, and the data analysis methodologies.

3.2 Study Area

The study was conducted across two universities in the Wa municipal of the Upper West Region (Figure 3.1). The region is located in the northwestern part of Ghana and lies in the Guinea Savannah vegetation belt. It is one of the 16 regions of Ghana. The Upper West Region is made up of 11 Districts/Municipalities. The region shares administrative boundaries with the Savannah Region to the south, Upper East Region to the east, to the north with Burkina Faso, and the west of Côte d'Ivoire. It lies within a latitude of 9.8°- 11.0° North and a longitude of 1.6°- 3.0 West, (Ghana Statistical Service, 2014). Wa is the capital of the Wa Municipal, which is also the capital town of the Upper West Region. The region is estimated to have a geographical land area of 18,476 square kilometres, representing 12.7%, and ranked 7th in the country (Ghana Statistical Service, 2014).

3.2.1 The Wa Municipality

Wa Municipality is one of Ghana's Upper West Region's (UWR) eleven districts/municipalities, albeit there were only nine at the time of the 2010 Population and Housing Census. Wa District was raised to become Wa Municipality in 2004 with the passing of Legislative Instrument (LI) 1800, in keeping with the decentralization model introduced in 1988. According to Section 10 of the Local Government Act of 1993, the Assembly serves as the Municipality's deliberative, legislative, and executive body (Act 426).

The Wa-West District in the south, Wa East District in the east and west, and Nadowli District in the north make up the administrative limits of the Wa Municipality. It lies between the latitudes of 10°40'N and 10°25'N and the longitudes of 9°32'W and 10°20'W. (GSS 2010). Wa Municipality's seat of government is located in Wa, the regional hub of the Upper West Region. Its overall size, at 579.86 square kilometres, is around 6.4% of the Region's total area. The Assembly, as the highest political and administrative body, is tasked with facilitating the implementation of national programmes (GSS 2010).

The Savannah high plains, where Wa Municipality is situated, are normally gently undulating and have a height range of 160 to 300 meters above sea level. Low-lying lands can be found in Charia, Zingu, and Kperisi in the north and Piisi, Dapouha, Boli, Sing, Biihe, and Busa in the south. Low-lying valleys collect and store water for a long time during the rainy season. They also include the two main drainage systems for the city. In the north, there are the Billi and its tributaries, while in the south, there are the Sing-Bakpong and its tributaries. Over the course of the protracted dry season, the seasonal streams dry up, reducing the amount of water available for agricultural and other uses, such as domestic, industrial, and building (Wa Municipal, 2012).

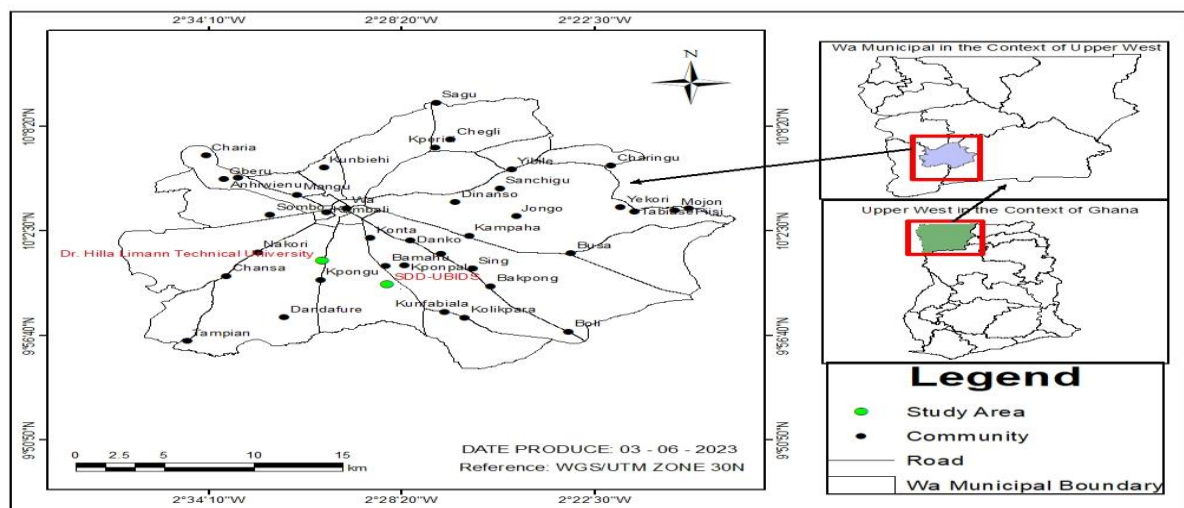


Figure 3. 1: Map of Wa Municipal Showing Study Areas

Source: Adopted and Modified from GSS 2021

3.2.2 Population Distribution of the Wa Municipal

The Wa Municipality has a total population of 107,214, or 15.3 percent of the population in the Upper West Region, according to the 2010 Population and Housing Census (2010 PHC). Sex, age, and place of residence are used to segment this group. 52,996 (49.74%) men and 54,218 (54.18%) women make up the Municipality's population (50.6 percent). The 2010 PHC also found that while males outnumber girls when people are younger, the inverse is true as they mature. For instance, the highest sex ratio (110.0) is found in the 20–24 age group, while the lowest is found in the 80–84 age group (62.3). Children between the ages of 0 and 4 have a sex ratio of 101.9 percent, or 101.

The Upper West Region has a total population of 901,502 (male: 440,317 and female: 461,185) people (2021 Population and Housing Census (PHC). This represents 2.9 % of the Ghanaian total population (Ghana Statistical Service, 2021). The Upper West Region growth rate ranges from 2.3 %. Population density is increasing, putting strain on land and educational facilities. The Upper West Regional demographic pattern favours the young over the elderly and females over males (Youth 49%, potential working population 47%, and the aged 4%). Because the economically active population is 47% compared to a dependent population of 53%, this results in a high dependency ratio. The population is likewise overwhelmingly female, with 51% females and 49% men. This emphasizes the importance of taking steps to increase female education to meet the expanding population's needs.

The Mole-Dagbani linguistic group makes up almost 80.4% of the population in the Municipality. The most populous are the Dagaabas, Sissalas, and Walaas. Other ethnic groups present in the Municipality are the Akan, Ewe, Ga, Dagomba, Grunshi, Gonja, Sissala, and Moshies who operate in government and business fields (Ghana Statistical Service, 2014). In schools, children from all these ethnic groups can be found.

3.2.4 Education

Upper West Region is characterized by several basic schools, both public and private, and SHSs. The region has 39 SHSs, 7 located in the Wa Municipal. There are four Teacher Training Colleges and four Nursing Training Colleges in the Upper West Region, one each located in the Wa Municipal. The region also has two universities in the Wa Municipality: Dr. Hilla Limann Technical University (DHLTU) and the Simon Diedong Dombo University of Business and Integrated Development Studies (SDD-UBIDS).

Through the passage of Act 1001 of the Parliament, the University (SDD UBIDS) was founded in 2019. This institution sprang out of the University for Development (UDS) Wa campus. By an Act of Parliament (Act 1001) passed in 2019, the Simon Diedong Dombo University of Business and Integrated Development Studies (SDD-UBIDS) was created. Its main campus opened in May 2020 in Bamahu, Wa. The Act (Act 1001, 2019) that creates the Simon Diedong Dombo University of Business and Integrated Development Studies directs it to become a premier, globally renowned applied research and practical-oriented educational institution committed to the advancement of business and integrated development studies and related topics (SDD UBIDS, 2023).

The university currently has eight (8) faculties and twenty-eight (28) departments with about two hundred (200) programmes (SDD UBIDS, 2023). The study population from SDD UBIDS will come from two out of the eight faculties, the School of Business and the School of Education and Life-Long Learning. From the then UDS Wa Campus, the School of Business was founded in 2013. The school responds to urgent national requirements by enhancing social programmes for improving educational quality, business and enterprise development, legal literacy and legislative development, and improving the socio-economic well-being of the disadvantaged. The School of Education and Life-Long Learning oversees the Business Education programmes. When SDD UBIDS was established by a parliamentary act, the School

of Education and Life-Long Learning was created after it was separated from the Faculty of Education at the University for Development Studies (UDS).

Wa Polytechnic was the predecessor to Dr. Hilla Limann Technical University (DHLTU), which opened its doors in September 1999. Its digital address is XW-0547-6594. However, the Government did not appoint the temporary Governing Council until 2002 to give the Institution policy direction. Higher National Diploma (HND) programmes in Agricultural Engineering and Secretaryship and Management Studies were offered to the first group of tertiary students in 2003. As of the right moment, the university offers fourteen (14) HND programmes. The institution was transformed into a Technical University as a result of the passage of the Technical Universities Act, 2016 (Act 922), the Technical Universities (Amendment) Act 2018, and the Technical Universities (Amendment) Act 2020 (Act 1016). The university currently runs four faculties, however, this study targets accounting students from only Business School (DHLTU, 2023).

3.2.5 Literacy

About 65.2% of the population aged 11 and above are literate, whilst 34.8% are illiterate. Literate males (74.1 %) are greater in number than literate females (56.7 %). It was shown that six out of ten persons (60.7%) claim to be able to speak and write both English and Ghanaian languages; and 22.2% of the Municipality's population under the age of three years (48,131) has ever attended elementary school, with 37.0% being presently enrolled (Ghana Statistical Service, 2014).

According to the Ghana Statistical Service (2021), 69.8% of the country's inhabitants had attended school at some point in their lives (74.1% of males and 65.4% of females). This is an improvement on the statistics of the 2010 census where the literacy of the Ghanaian population was 67.1%. The statistics indicated that in the Upper West Region, 46.0 % of the population is literate. The proportions of boys and girls accepted to elementary (74.5% boys and 75.6% girls)

and junior high school (36.4% males and 36.3% girls) are almost similar, but the proportion of girls continuing to the next grade decreases from one grade to the next (GSS, 2010). This implies that girls are less likely to pursue business studies in senior high school with consequential implications for the gender gap in employment and other sectors relating to business studies in society.

3.2.6 Economy of the Wa Municipal

In previous years, the agriculture sector has dominated the Municipality's economic structure. When the Population and Housing Census was conducted in 2010, things were different. Currently, the working population is primarily employed by the service sector (51.3%), followed by agriculture (30.2%) and industry (18.4%). (GSS, 2010). The economy's other important industries include transportation, tourism, communication, and energy. The majority of farmers work in the agriculture sector, where the principal crops grown on a subsistence basis are millet, sorghum, maize, rice, cowpea, and groundnuts. However, cash crops including soybeans, groundnuts, and Bambara beans are grown. Shea nuts, dawadwa, mango, baobab, and teak are just a few of the economically valuable trees found in the municipality (GSS, 2010). Agricultural activities dominate (72.0%) of the Upper West Region's economic activities (GSS, 2021).

The agricultural production situation in the Upper West Region is similar to that in northern Ghana. Around 86% of the population in the area relies on agriculture as a source of income, with agricultural production dominating (Arthur et al., 2016). The majority of farm businesses are still dominated by the semi-subsistence production of staple crops, which is not conducive to profit maximization (Huq, 2016). As a result, poverty remains prevalent, with the average family yearly income remaining at US\$65.00 in 2006 and the poverty headcount index being at 83.9% (Ghana Statistical Service, 2010).

Households' subsistence farming practices have ramifications for educational development. The average yearly income of households is frequently insufficient to satisfy the essentials of life (food, shelter, and clothing). As a result, poor families have a tough time affording the necessary educational expenses. As a result, it is expected that such low-income families would rely largely on government subsidies to cover the expense of schooling (Sibhatu & Qaim, 2017).

3.3 Philosophical Underpinning of the Study

Every researcher that performs a study is impacted and led by their worldviews, values, and beliefs (Al-Saadi, 2014). Three categories are used to group these worldviews: positivism, constructionism, and pragmatism. The study follows positivism's tenets. The positivism paradigm, sometimes known as the "scientific method," was developed by August Comte (1798–1857) and gained popularity when he attempted to apply it to the natural world. It is based on the scientific method of inquiry (Scotland, 2012). Positivists hold that various researchers will produce comparable results when utilizing the same statistical tools and carrying out the same research procedure while analysing big samples, opening the door for universal generalization that is independent of context (Oppong, 2015).

Positive psychology promotes the use of quantitative research techniques (Kivunja & Kuyini, 2017). Therefore, this study adopted the quantitative research approach to studying the soft skills provided or developed among undergraduates in Ghana. The Positivist Paradigm has an experimental methodology, an objectivist epistemology, and a naive realist ontology. The ontology of positivists is realism, often known as naive realism, which states that objects exist independently of the knower (Scotland, 2012). The reality this study is seeking to understand are “soft skills” accounting education offers students by the end of their Initial Professional

Development. According to positivists, only one real world can be understood, recognized, and measured (Ponterotto, 2005).

Objectivism is the epistemology of the positivists. The fundamental issues that positivists have are dualism and objectivism (Ponterotto, 2005). Because the meaning is decided by the participants in this scenario, the researcher and subjects are independent of one another, and the researcher's conscience is irrelevant (Beerbaum, 2023). They take an objective approach to the world (objectivism) and gain a thorough comprehension of objective reality. Here, the researcher keeps an objective eye on the subjects. This study views variables in the study independent from the researcher's influence and the findings will confirm the reality out there as the positivist worldview states.

To conduct experiments is to investigate causes and effects. To determine whether this adjustment has any impact on other variables or not, the researcher will change one variable. Only if the researcher can control the factors under examination is this methodology appropriate (John W. Creswell, 2012) Accounting education teaching pedagogies are viewed by the research as causes that give effect to the provision of soft skills among accounting students. And the study seeks to find out ways that improve the provision of soft skills to accounting graduates at the tertiary level. The following are some traits of the positivist paradigm (Kivunja & Kuyini, 2017) (a) A theory can be generalized since it is universal. (b) Independent of context. (c) Knowledge and truth are "out there to be discovered." (d) It is possible to separate cause from effect. (e) The research's findings can be quantified. (f) A research strategy based on science. g) Creating and evaluating hypotheses. (h) Theory can be used to forecast and influence results.

From the forgone elaborations on the positivist paradigm, the researcher views "Accounting education and the provision of soft skills among undergraduate students in Ghana. The case of Wa Municipal" as a universal objective knowledge out there that is measurable scientifically.

The variables (Accounting Education and Soft Skills) are independent of the researcher's influence, hence making the positivist worldview the most appropriate philosophical paradigm for this study.

3.4 Research Design

The study is a quantitative cross-sectional survey design. This approach enabled the researcher to gather data from a population at the same time without manipulating variables in their natural occurrence (Levin & Levin, 2014). It is appropriate to collect quantitative data from a survey about two or more variables, which will then be evaluated to look for patterns of association (Scotland, 2012). A cross-sectional survey might look at present habits, attitudes, or beliefs. Individuals' perspectives on issues are expressed in their attitudes, beliefs, and views, whilst their actual behaviours are expressed in their practices (Ishtiaq, 2019; John W. Creswell, 2012). With a cross-sectional survey, the researcher can interact directly with the environment or phenomena under study. The cross-sectional survey is employed to describe the current situation. It takes into account cultural norms, convictions, traditions, and practices, as well as how they interact (Levin & Levin, 2014; Zangirolami-Raimundo et al., 2018).

The aim was to adequately know to what extent accounting education graduates develop their soft skills and, participants' opinions on how academic institutions can improve on soft skills provision. From a large number of respondents, the design made it easier to get responses (Creswell & Creswell, 2018) regarding the soft skills accounting graduates developed and, identify pedagogical approaches to improve soft skills development at tertiary institutions without changing any variables in their actual circumstances.

3.4.1 Source of Data

The data were generated from the researcher's fieldwork and are primary data. Final year B.Ed. Business (Accounting), BSc. Accounting, BCom Accounting Students from SDD UBIDS, and HND Accounting students from DHLTU were administered questionnaires to generate data. This is because the topic under study is about soft skills provision among accounting education undergraduates. Final-year students at the university are almost done with their programmes of study middle of their last semester and as a result, were used as a proxy for undergraduates

3.4.2 Questionnaire Administration

The questionnaires use for the study were self-constructed by the researcher and are based on the learning outcomes set under IES 3. These learning outcomes are basically the variables under personal, intellectual, interpersonal and communication, and leadership skills that are supposed to be developed by undergraduate accounting student after completion of their Initial Professional Development. The learning outcomes were use to develop a four – point Likert scale questionnaire. On the scale of 1 - 4, 1 denoting strongly agree, 2 is agree, 3 is disagree and 4 representing strongly disagree.

3.4.2.1 Pilot-Test of Questionnaire

To evaluate the instruments' dependability and consistency, the questionnaires were pilot-tested in the University for Development Studies and Tamale Technical University in Tamale. The questionnaires were distributed to 30 accounting students on their final year across the two Universities and 19 were returned for analysis. The alpha coefficients for the four objectives this study is, intellectual and personal skills — 0.872, interpersonal and communication skills — 0.714, organisational and leadership skills — 0.851 and teaching strategies for soft skill development — 0.916. The overall alpha coefficient of the instrument is 0.838, which indicates that the internal consistency of the items is relatively strong. According to Taber (2018), an alpha coefficient of 0.70 and higher is regarded as reliable and is thus accepted in the social

sciences. As a result, every inquiry that was created was thought to be reliable and valid. This unquestionably affected the calibre and efficiency of the data collection procedure.

The researcher created the questions on his own. The questionnaires were created based on IES3 on soft skills in light of Accounting Education. They were divided into five main sections, each methodically devoted to a different goal of the research and including the respondents' biographical information. The student demographic information, including age, sex, tertiary institution, and training under an internship or industrial attachment by the university, was presented in the first section. The second segment concentrated on soft skills that were intellectual and personal, while the third section covered soft skills that were interpersonal and communicative. Section four also presents questions on the organizational and leadership soft skills offered by accounting education to undergraduate students. The last portion was designed to get teaching pedagogies to improve the soft skills provision for accounting graduates at the university level. Only closed-ended questions were used in the study.

3.4.3 Target Population

The study is a case about a particular group and its target population is undergraduate accounting students from SDD UBIDS and DHLTU. In this study, undergraduate accounting students will be defined as those students in their final year in SDD UBIDS and DHLTU.

Table 3 1: Study Population Distribution

University	Faculty/School	Programme of Study	Sample Frame	Sample Size
DHLTU	Business	HND Accounting	36	36
SDD UBIDS	Business	BSc. Accounting	35	35
SDD UBIDS	Business	BCom. Accounting	81	81
SDD UBIDS	Education	BED. Business Studies	19	19
Total			171	171

Source: Author's Field Survey (2023)

3.4.4 Sampling Procedure

The census was adopted to reach participants. The summation of the four accounting programmes targeted in the study has 171 students in total as shown in Table 3.1 above. Using any formula to reduce the sample size will not be representative enough, therefore, the strategy was a census, where the 171-target population were studied. This will allow for the generalisation of the result and findings.

3.4.5 Data Collection Techniques

The questionnaires were distributed to participants on each broad theme and sub-themes of soft skills as stipulated by IES3. This was used to collect data from participants about soft skills provision, and how to improve the provision of soft skills to accounting graduates. Structured four-point Likert scale questionnaires were used to collect data from the participants on how they perceived studying accounting helped them acquired/develop their soft skills, and how to improve upon their provision by tertiary institutions.

3.4.6 Approach to Data Analysis

With the use of statistical tools, data were analysed. The Statistical Package for Social Sciences (SPSS) version 20 was used to do additional transformations once the quantitative raw data had been entered. Percentages, frequencies, means and standard deviations were used. Figures and tables were used to present the results. In addition, the presentation of results was done based on the study's objectives.

3.5 Ethical Considerations in the Research

Since the study entailed engaging with people, severe ethical considerations were necessary. The study's credibility, validity, and reliability depend critically on how rigorously ethical considerations were taken into account and supported. Additionally, it safeguarded and protected the participants' security and privacy. It was suggested that respondents refrain from

writing their names or any other personal information that would reveal their identity. The researcher honoured the respondents' dignity, well-being, and rights to privacy and secrecy.

After distributing an introductory letter from the University to the required stakeholders, the researcher, and his data collection team took the time to explain the study's primary goals to the respondents to gain their agreement to participate in the survey. They were fully informed of the importance of their participation in the study. The study's most important elements were all discussed with the respondents. The respondents were also given the assurance that their private information would be protected and utilized only for the study. If they decided they were no longer interested at any moment, survey participants had the option of leaving the study. However, they were urged to be honest in their contributions.

CHAPTER FOUR DATA ANALYSIS AND DISCUSSIONS

4.1 Introduction

The outcomes of the study are analysed and discussed in this chapter. The study's goals - the intellectual and personal skills, the interpersonal and communication skills, the organizational and leadership skills accounting undergraduates acquired as in IES3 and ways soft skills development of accounting graduates can be enhanced through curricula improvement, were the main topics of discussion. However, the demographic characteristics of the respondents were presented first to ascertain their implications on Accounting Education and the Provision of Soft Skills among Undergraduate Students in Ghana.

4.1.1 Personal Characteristics of Respondents

In this part, the respondents' biographical details are displayed. The main factors considered were the tertiary institution attended, sex, age, study programme, and prior internship or industrial affiliation. These qualities were deemed necessary by the study because they affect how people understand, analyse, and make decisions.

4.1.2 Sex of Respondents

Table 4.1 shows the sex information of the respondents generated from the field data from the two universities.

Table 4 1:Sex Distribution

Sex	Frequency	Percent
Male	104	68.9
Female	47	31.1
Total	151	100

Source: Author's Field Survey (2023).

The results show male dominance of the population, out of 151 responses, 68.9% represent male and 31.1% representing the female respondents (see Table 4.1). There is male dominance in similar studies conducted in Ghana (Kwarteng & Enoch, 2022; Sefenu & Andoh, 2022). However, in New Zealand (Low et al., 2013) revealed sharp contrast to the finding in Ghana, where the female participants dominated their male counterparts in accounting education. This may be as a result of different geographical location and how some societies may view the pursue of some careers in accounting in relationship to the gender of the student. In spite of this, the results of this study suggest that male gender in the study area are more likely to pursue career in accounting than female gender at the tertiary-level. This is consistent with the findings of Silva et al. (2016), who showed that the accounting profession has historically been dominated by men. It also suggests that men are more likely to rule over women in the accounting-related work environment. As a result, the accounting industry is thought to be dominated by men.

4.1.3 Age Distribution of Respondents

This section presents the breakdown of respondents age range generated from the field data collected.

Table 4 2:Age Distribution

Age	Frequency	Percent
20 and Below	6	4.0
21 - 25	74	49.0
26 - 30	56	37.1
31 -35	9	6.0
36 and above	6	4.0
Total	151	100.0

Source: Author's Field Survey (2023).

The age distribution of the respondents revealed that the 21–25 age group dominated with 49% of the respondents, followed by those between the ages of 26–30 representing 37.1%, and 6% also comprise the 31–35 age range. The two age groups, 20 and below and 36 and above, had the fewest respondents, each accounting for 4% of the total respondents (see Table 4.2). The findings showed that most undergraduate students in Ghana are between the ages of 21 and 30, and this is consistent with the findings of Kwarteng and Enoch, (2022). The results did not move away from the expectation in Ghana that by 18 years one should complete Senior High School and enrolled in a tertiary programme by 19 years. This implies that majority (86.1%) of the respondents in the age range of 21 to 30 years is expected.

4.1.4 Tertiary Institution

The participants are from SDD UBIDS and DHLTU in the Wa municipality. The actual number of participants from each of the university are presented in Table 4.3.

Table 4 3:Tertiary Institution Distribution

Tertiary Institution	Frequency	Percent
SDD UBIDS	121	80.1
DHLTU	30	19.9
Total	151	100.0

Source: Author's Field Survey (2023).

Tertiary institutional representative of respondents shows SDD UBIDS have 80.1%, whereas DHLTU having 19.9% of responses (see Table 4.3). This result confirmed that SDD UBIDS offers majority of undergraduates accounting programmes in the Wa Municipal when it comes to the two study institutions (SDD UBIDS and DHLTU).

4.1.5 Programme Offering

The respondents, though studying accounting, but they are offering different accounting programmes and the details are shown in Table 4.4 below.

Table 4 4: Programme Offering Distribution

Programmes	Frequency	Percent
BED. Accounting	22	14.6
BCOM. Accounting	65	43.0
BSC. Accounting	34	22.5
HND Accounting	30	19.9
Total	151	100.0

Source: Author's Field Survey (2023).

The population distribution in relation to the programme offering of respondents can be seen from Table 4.4, which revealed 14.6% for B.Ed. Accounting, 43% for B.Com. Accounting, 22.5% for B.Sc. Accounting and 19.9 for HND Accounting students. B.Com. Accounting students constitute the majority group, whereas B.Ed. Accounting is the minority group of respondents with regards to the programmes of respondents.

4.2.0 Objective 1: The intellectual and personal skills accounting undergraduates acquired

The data analysis and discussions for objective one (1) are separated and presented as intellectual and personal skills.

4.2.1 Intellectual Skills

Knowledge synthesis, data evaluation, critical thinking abilities of students are what is known as intellectual skills (Chaker & Abdullah, 2011). IES 3 has broken down intellectual skills into sub-themes known as learning outcomes that students graduating from the accounting programme should exhibit at an entry level soft skill into the accounting profession.

The study turned each learning outcome into a variable and a question to assess students'

intellectual skills on a four point a Likert scale of (1) strongly agree, (2) agree, (3) disagree and (4) strongly disagree.

The questions posed to respondents were categorised as the ability to evaluate data and information from a variety of sources, research, integration, and analyse data from different sources, critically think to solve problems, critically think to make inform judgements, critically think to make decisions, and reach well-reasoned conclusions, identify when it is appropriate to consult with experts for assistances, recommend solutions to unstructured, complex problems and respond effectively to changing circumstances. This section examined how final year accounting education students were helped by their university education to acquire these intellectual skills. The overall mean under intellectual skills is 1.51 ($1.5497 + 1.5695 + 1.4106 / 3$). This is an indication that majority of accounting students in UBIDS and DHLTU intellectual skills are developed.

4.2.1.1 Evaluate data and information from a variety of sources

Intellectual skills are generally related to the evaluation of data and information from different sources. And respondents were asked whether their university education had made them able to evaluate data and information from variety of sources responses on a four-point Likert scale, 51% Strongly Agree (SA), and 1.3% Strongly Disagree (SD) out of 151 responses (see Table 4.5).

Table 4. 5: Evaluation of Data and Information from a Variety of Sources

I can evaluate data and information from a variety of sources	<i>Frequency (n)</i>	<i>Percent (%)</i>
Strongly Agree	77	51.0
Agree	67	44.4
Disagree	5	3.3
Strongly Disagree	2	1.3
Total	151	100.0

Source: Author's Field Survey (2023).

The results show a firm belief by respondents that accounting education has given data and information evaluation skills because majority (95.4%) of respondent agreed to the assertion that they can evaluate data and information from different sources. However, 4.6% of the respondents disagree with the statement that their university education gave them the ability to evaluate data and information from a variety of sources. This findings are in line with the results of a study in Malaysia on accounting education students digital literacy by Widayati et al., (2022) where majority of students are found to have acquired information evaluating skills.

4.2.1.2 Research, integration, and analyse data from different sources

The ability to do research, integrate and analysed data gathered from different sources is a component of intellectual skill and respondents were asked to what extent they agree with the statement that their university education helped them acquire this skill. The results show that the majority, 52.3% of respondents agree that they have gained research and data analytical skills from studying accounting. And 0.7% of respondents strongly disagree which the minority (see Table 4.6).

Table 4 6: Research and Data Analysis Skills

I can research, integration, and analyse data from different sources	Frequency (n)	Percent (%)
Strongly Agree	69	45.7
Agree	79	52.3
Disagree	2	1.3
Strongly Disagree	1	.7
Total	151	100.0

Source: Author's Field Survey (2023).

Form the results (n = 148; 98% strongly agree or agree) on research, integration and data analysing abilities of respondents, one can say that accounting education in the study area have successful provided the research, integration and analysis of data component of intellectual

skill to accounting graduates. However, n = 3; 2% of respondents, that is disagree and strongly agree with the statement that their university accounting education has helped them acquire research and data analysing skills. Castillo, (2015) had similar findings where most respondents believe they possess the ability to locate, gather and organize information, analyse and apply knowledge and explain or clarify ideal skills from various disciplines.

4.2.1.3 Critically think to Make Informed Judgements

Critical thinking is a key variable of intellectual skills and is needed to make an informed judgement. Responses were solicited on how accounting education helped respondents acquire this skill. The data show that a majority of respondents (53.6%) strongly agree and a minority of 0.7% of respondents strongly disagree, (see Table 4.7). Majority of respondents (53.6%) indicated strong agreement to critically thinking to make inform judgement and 43.7% which is 66 out of 151 respondents agree they can think critically and make inform judgement. In contrast, 2.7% of respondents disagree to this statement who are however a minority.

Table 4 7: Critically Think to Make Informed Judgements

I can critically think to make inform judgements	<i>Frequency</i>	<i>Percent</i>
	<i>(n)</i>	<i>(%)</i>
Strongly Agree	81	53.6
Agree	66	43.7
Disagree	3	2.0
Strongly Disagree	1	.7
Total	151	100.0

Source: Author's Field Survey (2023).

4.2.1.4 Critically Think to Make Decisions, and Reach Well-reasoned Conclusions

Furthermore, critical thinking to make decisions and reach a well-reasoned conclusion saw 55.6% agree and 1.3% disagree (see Table 4.8).

Table 4 8: critically think to make decisions

I can critically think to make decisions, and reach well-reasoned conclusions	<i>Frequency</i> (n)	<i>Percent (%)</i>
Strongly Agree	65	43.0
Agree	84	55.6
Disagree	2	1.3
Total	151	100.0

Source: Author's Field Survey (2023).

4.2.1.5 Critically think to solve problems

On thinking critically to solve problems, 60.3 % strongly agree, and 0.7% strongly disagree (see Table 4.9). The results indicate a high agreement rate of 99.3%, with 60.3% of respondents strongly agreeing that accounting undergraduates can think critically to solve problem as a result of pursuing accounting programme at undergraduate level with only 0.7% of respondents disagreeing.

Table 4 9: Problem-solving

I can critically think to solve problems	<i>Frequency</i> (n)	<i>Percent</i> (%)
Strongly Agree	91	60.3
Agree	59	39.1
Strongly Disagree	1	.7
Total	151	100.0

Source: Author's Field Survey (2023).

The results however have some slight differences, with critical thinking to make inform judgement where the majority of respondents strongly agree while thinking critically to make decisions, the majority of responses simple agreeing. But, the two agreement responses combined indicated 98.7% showing that accounting graduates from the two universities accept the statement that accounting education helped them acquire critical thinking skills to enable them make decisions and reach a well-reasoned conclusion. But only 1.3% of the population

may disagree. The findings of this study agrees with what Mariappan et al., (2021) found in a similar study on “Assessment of Soft Skills that Foster Practical Skills in Accounting Course” in Malaysia which says that critical thinking skills of accounting students’ scores are the highest mean in the analysis. And also in Ghana, Sefenu and Andoh, (2022) in a similar research found that critical thinking was developed far above average their study. The research findings however defer from what Ekpoh., (2015) found in Nigeria on similar study.

4.2.2 Personal Skills

The individual’s character, capacity will eventually be affected by education. And this section looked at these characters and capacities of the individual accountant in relation to what IES 3 expect as the learning outcomes of accountants at undergraduate level (IPD). Overall, six questions or hypothesis that has a bearing on personal skills were put out to respondents and the results discussed below. The analysis of the means under the variables of personal skills in this study showed an overall mean of 1.4989 (1.6026 + 1.4570 + 1.5563 + 1.3113 + 1.5298 + 1.5364/6). This implied that majority of respondents’ personal skills has been developed by the academic institutions they attend.

4.2.2.1 The zeal and commitment to lifelong learning

The results from Table 4.10 indicates that 47.7% of respondents strongly agree they have the zeal and commitment to lifelong learning and ,7.9% disagree. Also, the mean = 1.6026 and Standard Deviation (std.D) = 0.63329.

Table 4 10: The Zeal and Commitment to Lifelong Learning

	<i>Frequency (n)</i>	<i>Percent (%)</i>	<i>Mean</i>	<i>Std. Deviation</i>
Strongly Agree	72	47.7	1.6026	.63329
Agree	67	44.4		
Disagree	12	7.9		
Total	151	100.0		

Source: Author’s Field Survey (2023).

The results show the majority (47.7%) of responses endorsing accounting education for providing them with the zeal and commitment to lifelong learning. Furthermore, the measurement of the average responses was largely between 1 and 2, judging from the mean of 1.6, which is strongly agree and agree from the scale. However, 7.9% of respondents disagree but that is insignificant. The two groups of respondents' endorsements are significant (92.1%) to conclude that undergraduate accounting students from the two universities have met the learning outcome of zeal and commitment to lifelong learning set by IES 3 on personal skill. The findings of this study are the similar to Mariappan et al. (2021), a study conducted in Malaysia where accounting students agreed that they have develop lifelong learning abilities from accounting education.

4.2.2.2 Setting personal high standards for performance

Another goal of the study was to seek the views of undergraduates accounting student the extent to which accounting education helped them to set high personal standards for performance. The results show that, 57% of respondents strongly agree that accounting education gave them the ability to set great individual targets and only 0.7% of respondents strongly disagree. The mean = 1.4570 and std.D = 0.56255 (see Table 4.11).

Table 4 11: Setting Personal High Standards for Performance

	<i>Frequency (n)</i>	<i>Percent (%)</i>	<i>Mean</i>	<i>Std. Deviation</i>
Strongly Agree	86	57.0	1.4570	.56255
Agree	62	41.1		
Disagree	2	1.3		
Strongly Disagree	1	.7		
Total	151	100.0		

Source: Author's Field Survey (2023).

From these responses, only 3 out of 151 of the respondents either disagree or strongly disagree, 148/151 either strongly agree or agree. This indicates a significant acceptance of the statement that accounting education has helped students of accounting from the study area acquire the personal skill of setting personal high standards for performance. From the mean and standard deviation values, the probability of a response deviating from 1 (strongly agree) and 2 (agree) is almost zero. Which implies that almost all responses have agreed to the statement of setting personal high targets for performance. This study has similar findings with Siraye et al. (2019), which found that students has moderately developed the ability to set personal targets with mean response of 2.10 on a scale of 1 to 3, which is interpreted as moderate competence.

4.2.2.3 Monitoring personal standards through reflection and feedback from others

The data generated from the survey on how accounting education gave respondents the personal skill of monitoring personal standards through reflection and feedback from other showed that, 49.7% of respondents who constitute the majority strongly agree. However, 0.7% of respondents strongly disagree. And a mean = 1.5563 and std.D = 0.60702 (see Table 4.12).

Table 4 12: Monitoring Personal Standards Through Reflection and Feedback from Others

	<i>Frequency (n)</i>	<i>Percent (%)</i>	<i>Mean</i>	<i>Std. Deviation</i>
Strongly Agree	75	49.7	1.5563	.60702
Agree	69	45.7		
Disagree	6	4.0		
Strongly Disagree	1	.7		
Total	151	100.0		

Source: Author's Field Survey (2023).

The results indicate a strong sense of agreement to the hypothesis that undergraduate accounting students after their IPD will be able to monitor personal standards set through

reflection and feedback from others. This conclusion is arrived at on the basis that 49.7% and 45.7% of respondents strongly agree and agree respectively. And the two group of responses alone constitute 95.4% of total responses. This implies that only 4.6% somewhat disagree to the statement. However, comparing this statement to the ability to setting personal high standard where 98% (Table 4.11) of respondents agree they have the skill, but there is a gap between setting the personal standard and monitoring and getting feedback from others of about 2.6%. This implies that 2.6% of respondents who agree to having the skill to setting personal high standard will fail to monitor the standards. The mean of 1.6 of the responses also supports the 95.4% total agreement rate for the hypothesis and a probability of 0.6 deviation.

4.2.2.4 Managing Time and Resources to Achieve personal Targets Set

According to Table 4.13, the findings indicate 70.2 percent of respondents strongly agree that they are capable of managing their time and resources in order to meet their goals and 1.3 percent disagree. Additionally, the standard deviation (std.D) is 0.49241 and the mean is 1.3113.

Table 4 13: Managing Time and Resources to Achieve Personal Targets Set

	<i>Frequency (n)</i>	<i>Percent (%)</i>	<i>Mean</i>	<i>Std. Deviation</i>
Strongly Agree	106	70.2	1.3113	.49241
Agree	43	28.5		
Disagree	2	1.3		
Total	151	100.0		

Source: Author's Field Survey (2023).

The majority of replies (70.2 percent) emphatically support the assertion that an education in accounting has given undergraduates accountants the skills to manage their time and resources to meet personal goals. Additionally, judging from the mean of 1.3, which is strongly agree

and agree on the scale, the average replies were primarily measured between 1 and 2. However, only 1.3 percent of respondents — a negligible number — disagree. According to the two endorsements, which together account for 98.7 percent of the total, undergraduate accounting students from the two universities have achieved the learning outcome of managing time and resources to achieve personal targets set. In comparing with findings elsewhere, this is in tandem with Siraye et al. (2019).

4.2.2.5 Anticipate challenges and plan potential solutions

According to the study’s results, 49% of respondents strongly agree, 49% agree, and 2% disagree that accounting education allows them to foresee problems and develop viable solutions. Additionally, a mean of 1.5298 and a standard deviation of 0.53923 were shown in the result analysis (see Table 4.14).

Table 4 14: Anticipating Challenges and Plan Potential Solutions

	<i>Frequency (n)</i>	<i>Percent (%)</i>	<i>Mean</i>	<i>Std. Deviation</i>
Strongly Agree	74	49.0	1.5298	.53923
Agree	74	49.0		
Disagree	3	2.0		
Total	151	100.0		

Source: Author’s Field Survey (2023).

From the data, strongly agree and agree responses are equal (74 each), and the two group of respondents combine makes up 98% acceptance that accounting education helped students of the two universities where the sample is drawn from have acquired the personal skill of anticipating challenges and plan potential solutions. But, handful of only 2% disagree with this assertion. The measurement of central density shows that majority of responses are between strongly agree and agree (mean—1.5 and std.D—0.5) supporting the emphatic agreement to

the hypothesis. This planning skills of accounting students however defers from the findings of Ekpoh, (2015).

4.2.2.6 Apply open mind to new opportunities

According to the study's findings, 49.7 percent of respondents who form the majority, strongly agree and 3.3 percent disagree that an education in accounting equips one to approach new chances with an open mind. The results also displayed a mean of 1.5364 and a standard deviation of 0.56303. (See Table 4.15).

Table 4 15: Applying Open Mind to New Opportunities

	<i>Frequency (n)</i>	<i>Percent (%)</i>	<i>Mean</i>	<i>Std. Deviation</i>
Strongly Agree	75	49.7	1.5364	.56303
Agree	71	47.0		
Disagree	5	3.3		
Total	151	100.0		

Source: Author's Field Survey (2023).

According to the data, highly agree responses had the greatest percentage, 49.7% that accounting education has aided them to acquiring the personal skill of applying open mind to new opportunities. However, a small minority—only 3.3%—disagree with this claim. According to the central density measurement, the majority of replies (mean=1.5 and standard deviation=0.5) support the theory emphatically.

4.3 Objective 2: The Interpersonal and Communication Skills Accounting Undergraduates Acquired.

The goal under Objective Two was to solicit responses from undergraduate accounting students in their final semester of an accounting programme, to what extent they agree or disagree with the statements that accounting education have helped them develop interpersonal and communication skills. Based on the learning outcomes of IES 3 on interpersonal and communication skills, collaborative, team work, presentation in writing, awareness in language difference in communication, listening, consultative and influencing skills were specifically study and analysed below (Table 4.16). The overall analysis of the mean under this objective is 1.5581 (Table 4.16). This implies that majority of accounting students strongly agree or agree that they have developed interpersonal and communication skills through accounting education.

Table 4 16: Summary of Means on Interpersonal and Communication Skills

Interpersonal and Communication	Mean	Rank
Collaborative skills	1.4702	3
Teamwork skills	1.4106	1
Communication skills (writing)	1.4636	2
Communication skills (awareness of language difference)	1.7152	7
Listening skills	1.5497	4
Consultative skills	1.7020	6
Influencing skills	1.5960	5
Overall Mean	1.5581	

Source: Author's Field Survey (2023).

4.3.1 Demonstrate Collaborative Skills Towards Achieving Organizational Goals

The success of an accountant rarely depends on their ability to handle everything on their own. Every team member must contribute to creating money, whether it is the payroll process that requires many employees for different inputs. This makes the IES 3 standard on collaborative skills crucial for the accounting industry.

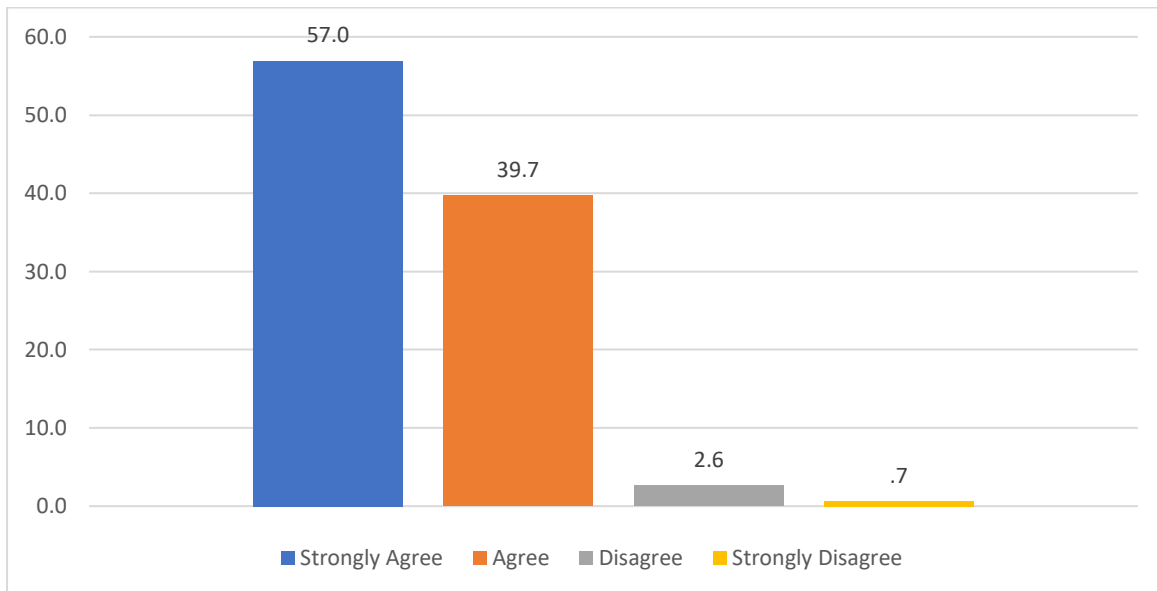


Figure 4. 1: Demonstrating collaborative skills

Source: Author's Field Survey (2023).

Collaborative skill is a key variable in interpersonal skills and a from the responses, 57% (1) of respondents strongly agree that the accounting programme they offered helped them acquire collaborative skills and, 0.7% (4) strongly disagree with the statement (see Fig. 4.1). The data gave an emphatic endorsement to the idea that accounting educationist are impacting collaborative skill to their undergraduates' because responses skewed towards the left. The two groups of respondents agreeing account for 96.7% of all responses. These findings are in agreement with the findings of Afikah et al., (2023) and Sefenu and Andoh, (2022), where majority of respondents self-assess themselves to moderate to high level of development of collaborative skills. But defers with the findings of Grynova et al., (2020) in a similar study.

Collaborative skills are needed to enhance the work environment and allow co-workers jointly perform task that may be assigned them. However, 3.3% disagree, though not significant, but accounting educationist should rather look into the reason for this rejection.

4.3.2 Working with a Team when Working Towards Organizational Goals

Teamwork is another key variable of interpersonal skill. This made the study inquire about the extent to which respondents agree or disagree that their accounting education helped them develop of working with a team when working towards organisational goals. The findings revealed that 62.9% (1) strongly agree and 4% (3) disagree (see Fig. 4.2).

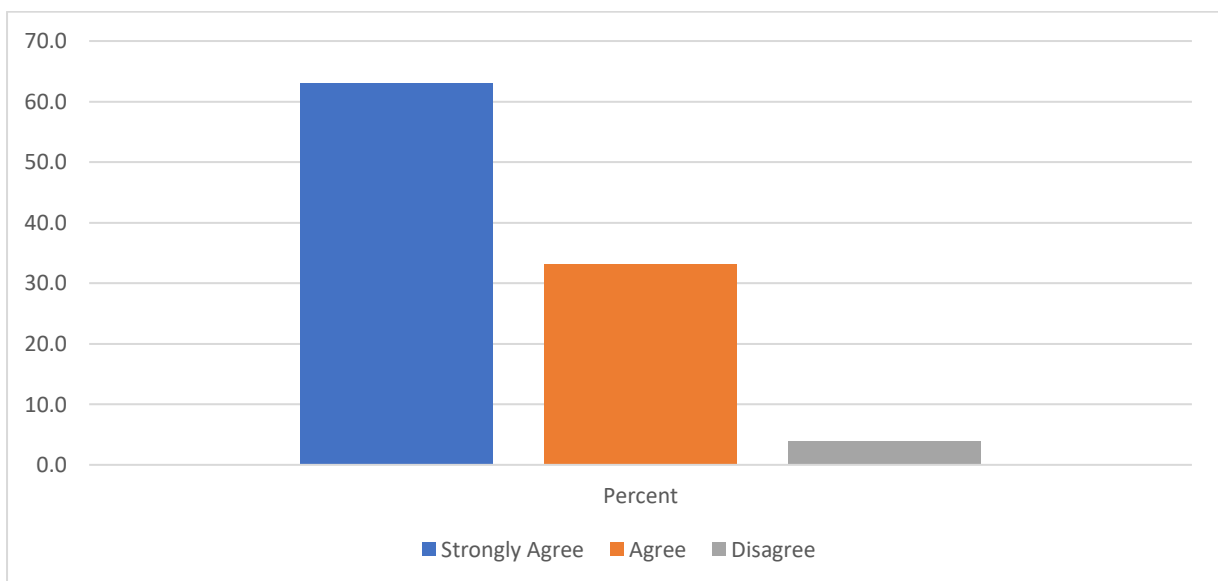


Figure 4. 2:Teamwork skills

Source: Author's Field Survey (2023).

The disagreement responses in the results are worrisome because no person can work alone, we work with people and groups to achieve goals. This implies that if this trend continues, every year 4% of accounting graduates cannot work with others to achieve a stated goal. However, there is a substantial majority group from respondents of 62.9% accept that they have developed teamwork skills and by implication will be able to work with other co-workers in

groups or teams to execute task. And this a similar to the results of Sefenu and Andoh (2022), but is in contrast with Ekpoh (2015) in similar studies.

4.3.3 Communicating Clearly when Presenting Information in Writing

Presentation abilities are key components of communication skills and is against this backdrop that respondents were asked to state the extent to which they agree or disagree with the statement that they can communicate clearly when presenting information in writing. The results indicate a greater number 1 (57%) of respondents strongly agree and, 3 (3.3%) disagree (see Fig. 4.3).

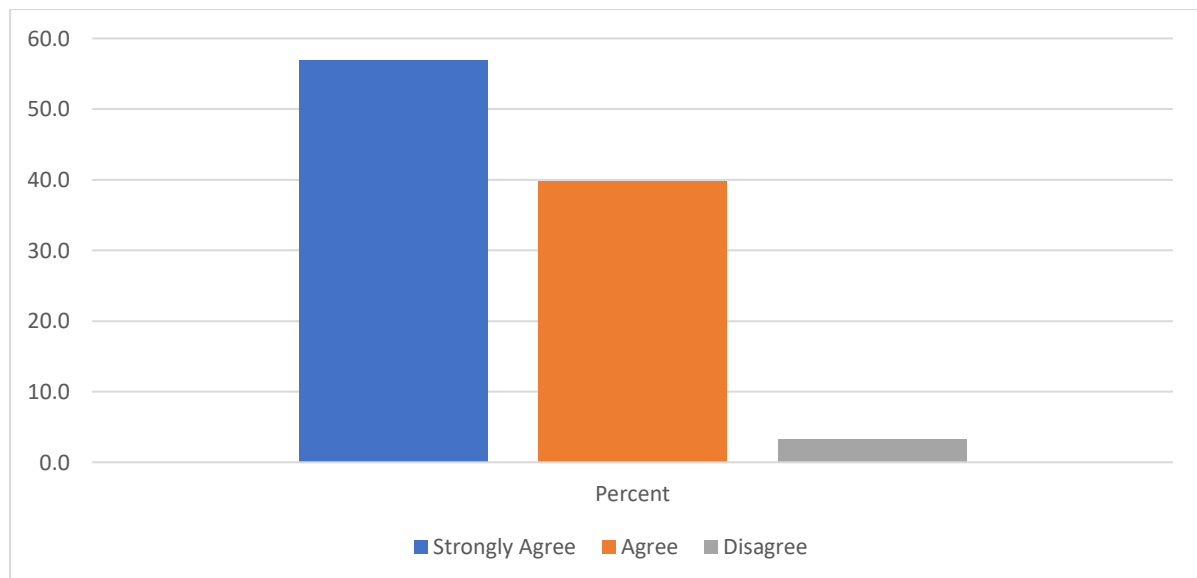


Figure 4. 3:Communicating skills (Writing)

Source: Author's Field Survey (2023).

From the findings, respondents agree that accounting education by far helps them develop written presentation skills, which is borne from the fact that 96.7% either strongly agrees or simply agree. In spite of this massive endorsement, 3.3% disagree. This simply implies that about 97% of accounting undergraduates in the study location will be able to do written communication clearly when they are call upon to execute such job after graduation. This findings agrees with similar studies by Chaker and Abdullah (2011) and Kwarteng and Enoch

(2022) that show respondents agreed above average that they can communicate when presenting views in writing.

For example, an accountant co-workers or clients may not have much time to sift through a lot of details in order to extract the crucial information from the accountant's message. As a result, the accountant must communicate as clearly as possible. As an accountant, it is crucial to get the facts straight and get clear on what you want to say in the fewest words possible. For instance, composing letters to co-workers or clients, preparing reports with a brief summary, or creating presentations with the main points included.

4.3.4 Demonstrate Awareness of Language Differences in all Communication

From IES 3 on communication skills and, a learning outcome of graduates' accountants to demonstrate awareness of language differences in all communications, respondents were asked whether they support the statement. And the more than half (50.3%) of respondents agree (2) and 1.3% strongly disagree (4) (see Fig. 4.4). The results are favouring agreement to the hypothesis, but unlike presentation skills having majority of responses from the strongly agree (in Fig 4.3) it is the reverse in been aware of language in communication. Respondents who simply agree constituting the majority of 50.3%. But overall, combining strongly agree and just agree responses, the two responses only constitute 90% of total responses and that is still a significant proportion of respondents tilling towards the left. This implies that accounting education is achieving this learning outcome at a rate of 9 out of 10, which is still a success. In sharp contrast, is the 8.6% disagree and 1.3% strongly disagree responses, which combine together will constitute 10% failure rate of accounting education imparting this essential communication skill. Judging from the failure rate from presentation skills results of 3.3% (Fig. 4.4), 10% is high for language difference awareness skill in communication.

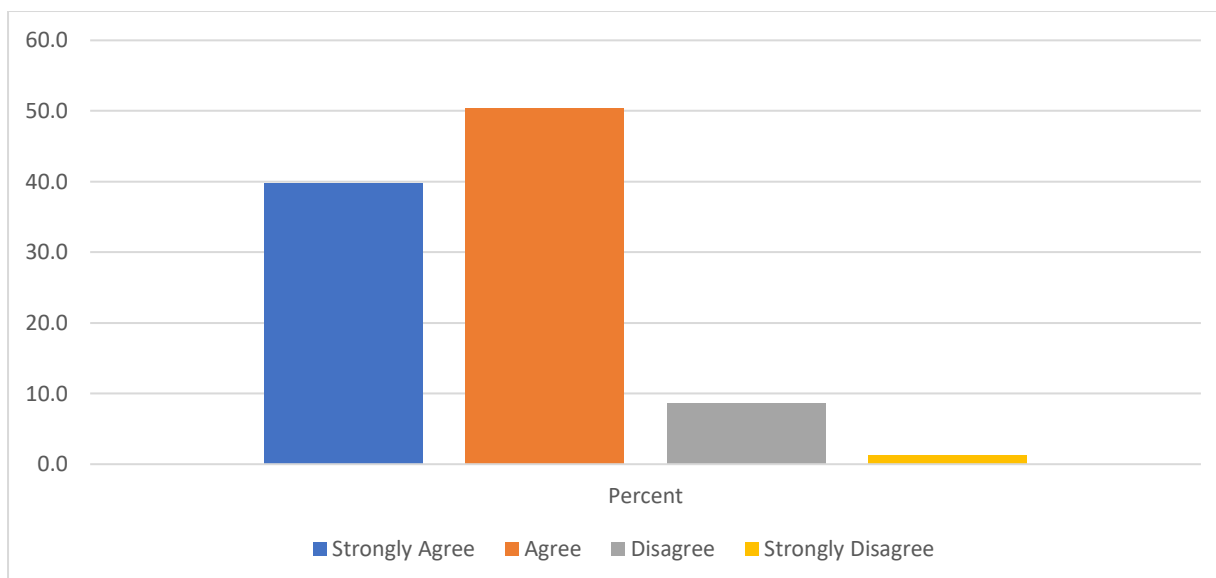


Figure 4. 4: Awareness of language differences in communication

Source: Author's Field Survey (2023).

4.3.5 Applying Active Listening Skills when Others are Speaking

The results implies that about 93% of accounting graduates will develop active listening skills and this is good for the accounting profession. This results is also confirmed by the findings of Chaker and Abdullah (2011) and Kwarteng and Enoch (2022) that, students rated themselves above average in the development of active listening skills after completing an accounting programme. Notwithstanding this success rating for accounting education for the provision of active listening skills, 6.7% of respondents disagree or strongly disagree. Though this disapproval rating is insignificant (6.7%) but accounting educationist will have to look and work towards all undergraduates' accountants provided with listening skills (Fig. 4.5).

The ability to listen is one of the most important communication skills for the obvious reason that an accountant must first comprehend their clients' financial problems before attempting to address them. This is emphasis in IES 3, where an accountant after IPD need to acquire and apply active listening skills when others are speaking. So therefore, respondents were quizzed

whether they agree that their undergraduate accounting programmes have helped them develop active listening skills.

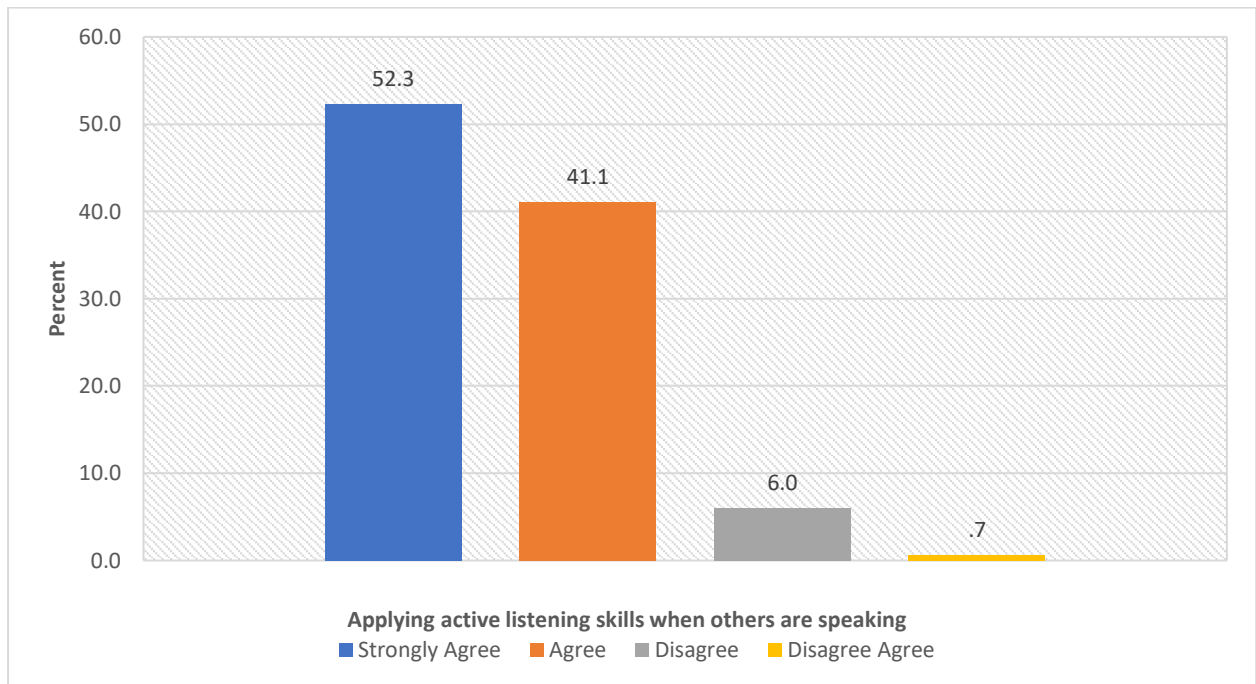


Figure 4. 5:Listening skills

Source: Author's Field Survey (2023).

4.3.6 Application of Consultative Skills to Minimize or Resolve Conflict

Consultation skills are key component of communication skills and can be used to get solution to organisational conflicts. IES 3 makes consultative skills as one of the objective accounting educations that an accountant needs to acquire as an entry level into the accounting profession. The results show that 52.3% of respondents strongly agree, which makes up the majority and, the minority respondents are 0.7% who strongly disagree (see Fig,4.5). The result indicates more than half (52.3%) of the total respondents strongly agree to the assertion that accounting education offered them their academic institution have given them the skilled of listening actively when others are speaking. And the respondents who simply agree to assertion combine with those who strongly agree gives 93.4% agreement rating.

Respondents were asked to indicate the extent to which they agree that accounting education has helped them acquire this skilled. The majority (57%) of respondents just agree without emphasis and 1.3% of respondents strongly disagree to the statement. This implies that more than half of graduate accountants from the two universities will have consultative skills that will aid in solving conflicts as accountants.

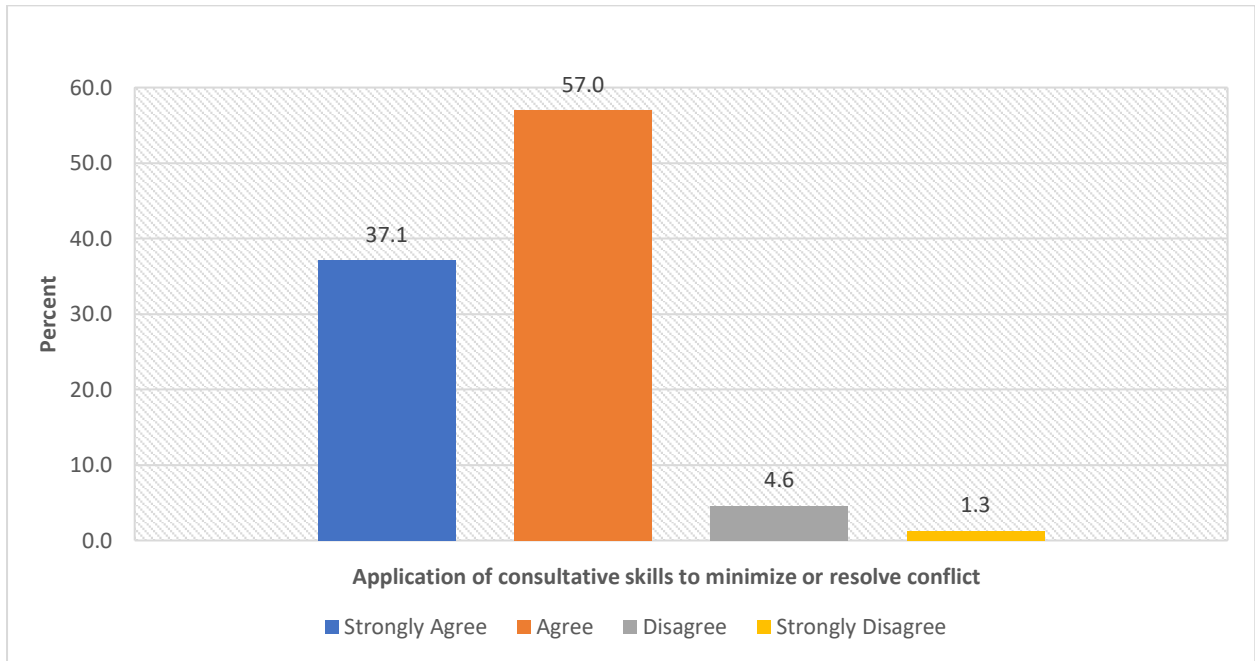


Figure 4. 6: Consultative Skills

Source: Author's Field Survey (2023).

4.3.7 Presenting ideas and influence others to provide support and commitment to them

The results show that the majority of respondents (50.3%) just agree that they can present ideas and influence others to commit to them. However, 1.3% of respondents strongly disagree (Fig. 4.7). Looking at the results as whole, majority responses are tilling towards agree and strongly agree which is an indication accounting graduates from the population will be able influence others with their ideas. And this matches with what Siraye et al., (2019) found in their study.

It is important for accountants to be persuasive. Building strong relationships and trust depend on influencing ability. Accounting educators must keep in mind that accountants work tirelessly to assist clients in resolving their financial issues and must be given influencing skills during they training in school. The study therefore asked respondents about their ability to present ideas and influence others to provide support and commitment to them based on the accounting education they have gone through,

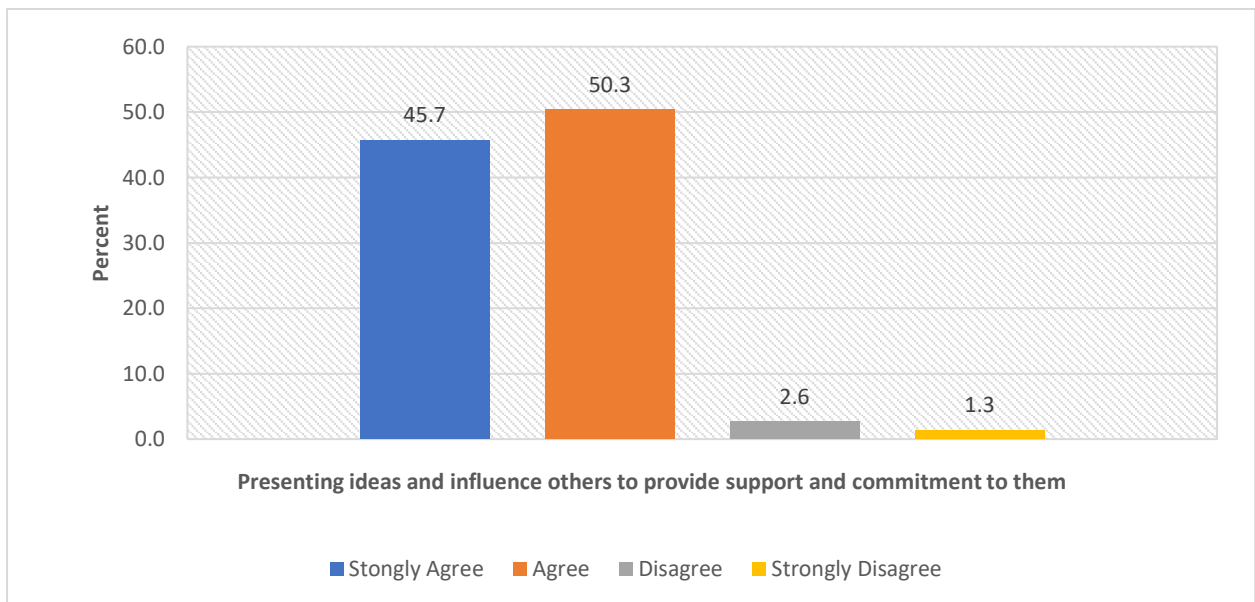


Figure 4. 7: Influencing others

Source: Author’s Field Survey (2023).

4.4 Objective 3: Organizational and leadership skills accounting undergraduates acquired.

The Objective Three of the study looks at organisational and leadership skills as stated in IES 3 as learning outcomes. Form the learning outcomes are the variables that influences undergraduates’ accountants organisational and leadership skills. The results analysis indicates an overall mean of 1.5706 (1.4570 + 1.5099 + 1.6821 + 1.6556 + 1.5828 + 1.5364/6). This shows that majority of respondents either strongly agree or agree that they have developed organisational and leadership skills from studying accounting. Find below the detailed results and analysis of the variables under this objective.

4.4.1 Undertaking Assignments in Accordance with Organisational Rules and Deadlines

Respondents were asked to rate their ability to perform task given them in accordance to organisational rules and deadlines. The results show that 60.9% of respondents strongly agree and 1.3% strongly disagree. From the scale of 1 to 4, starting from (1) strongly agree, the mean response is 1.4570 (see Table 4.17).

Table 4 17: Undertaking Assignments in Accordance with Organisational Rules and Deadlines

	<i>Frequency (n)</i>	<i>Percent (%)</i>	<i>Mean</i>	<i>Std. Deviation</i>
Strongly Agree	92	60.9	1.4570	.64016
Agree	51	33.8		
Disagree	6	4.0		
Strongly Disagree	2	1.3		
Total	151	100.0		

Source: Author's Field Survey (2023).

The results paint a good picture about accounting education in the study area because majority of students or respondents strongly agree that they can undertake task to meet rules and deadlines of an organisation. And that is backed by the mean responses. Accountants are key members of every organisation that plan the finances and disbursement of funds to other departments. This task needs the accountant to have the skill of performing the assignment according to rules and deadlines the organisation. Meeting deadlines was also found to be one of the most important organisational skills in the study of Ajward and Madhumali, (2019) by accounting educators and students.

4.4.2 Review of Own Work to Determine Whether it Complies with an Organisational Quality Standard

Organisational and leadership skills is directly impacted by the individual's ability to review work done and to measure compliances with organisational quality standards. Against this background, respondents were asked the extent to which their accounting education has given them this skill. The results indicate the majority of respondents (57%) strongly agree that they have acquired the skill of reviewing own work and to determine compliance with organisational quality standards. Furthermore, the mean response of 1.5 supports the assertion that majority agree. Nevertheless, 1.3% of respondents strongly disagree that they have acquired the skill (Table 4.18).

Table 4 18: Review of Own Work to Determine Whether it Complies with an Organisation's Quality Standards

	<i>Frequency (n)</i>	<i>Percent (%)</i>	<i>Mean</i>	<i>Std. Deviation</i>
Strongly Agree	86	57.0	1.5099	.66199
Agree	55	36.4		
Disagree	8	5.3		
Strongly Disagree	2	1.3		
Total	151	100.0		

Source: Author's Field Survey (2023).

From the results, undergraduate accounting students after graduating with accounting degrees will be able to review their own work in the organisation, they may find themselves in and, check to see whether they comply standards set. And this findings are also in tandem with the findings of Siraye et al., (2019). In the 21st century where jobs are becoming more sophisticated, accounting professionals will have to do self-assessment of their work more often because of new financial regulations and standards in order to be fit for the task.

4.4.3 Review the Work of Others to Determine Whether it Complies with the Organisation’s Quality Standards

Another variable of leadership and organisation skills that was examine is the ability to review the work of others. The question as to whether accounting education is imparting on graduates the skill of reviewing the work of others got the following responses from respondents. The majority of respondents 57.6% agree and a minority 5.3% disagree. The study also shows a mean response of 1.7 (see Table 4.19).

Table 4 19: Ability to Review the Work of Others to Determine Whether it Complies with the Organisation’s Quality Standards

	<i>Frequency (n)</i>	<i>Percent (%)</i>	<i>Mean</i>	<i>Std. Deviation</i>
Strongly Agree	56	37.1	1.6821	.57004
Agree	87	57.6		
Disagree	8	5.3		
Total	151	100.0		

Source: Author’s Field Survey (2023).

The results implies that accounting graduates from UBIDS and DHLTU will be able to review the work of others as 57.6% agrees and with an average response rate of 1.7. Accounting professionals work with people in organisations and needs to supervise the work of other co-workers. Supervisory skills are essential because accountants have to ensure that funds allocated to various officers and departments are used in compliance with regulations and standards. However, unlike self-review skills where majority of respondents strongly agree (Table 4.18), peer-reviews have majority of respondents just agree without any emphasis.

4.4.4 Application People Management Skills to Motivate and Develop Others

The ability to motivate and develop people around the workspace is one of the most important variables stated under organisational and leadership skills by IES3. From the field survey, undergraduates’ accountants were asked to what extent they agree accounting education has

helped them acquire the skill of motivating and developing others around them. The majority of respondents (53%) just simply agree, whereas 5.3% of respondents disagree. The mean of responses is 1.6556 (Table 4.20).

Table 4 20: Application People Management Skills to Motivate and Develop Others

	<i>Frequency (n)</i>	<i>Percent (%)</i>	<i>Mean</i>	<i>Std. Deviation</i>
Strongly Agree	62	41.1	1.6556	.61152
Agree	80	53.0		
Disagree	8	5.3		
Strongly Disagree	1	.7		
Total	151	100.0		

Source: Author's Field Survey (2023).

The results indicates that majority of accounting graduates have rated accounting education high on providing them with the skill of motivating and developing people. Though not consistent with other findings where the majority strongly agrees, but one can say judging from the mean of 1.7, the institutions from which respondents were sampled are meeting the learning outcome set under leadership skills. However, the disagree responses is insignificant but needs attention by accounting educationist because this category of respondents will need to also function well in the accounting profession. The results matches with what Sefenu and Andoh, (2022) found in a similar study conducted in Ghana. Where students self-assess themselves to have the ability to influence and motivate people to enhance their productivity and satisfaction.

4.4.5 Application of Delegation Skills to Deliver Assignments

Under organisational and leadership skills is the ability to delegate authority to others to deliver task. The study questioned respondents the extent to which they agree that accounting education they receive has given them the ability to apply delegation skills to deliver assignments. The results show that 50.3% of respondents agreed that they have acquired

delegation skills and 4% disagrees with the statement, constituting the minority. Additionally, the mean response is 1.5828 (see Table 4.21).

Table 4 21: Application of Delegation Skills to Deliver Assignments

	<i>Frequency</i> <i>(n)</i>	<i>Percent</i> <i>(%)</i>	<i>Mean</i>	<i>Std.</i> <i>Deviation</i>
Strongly Agree	69	45.7	1.5828	.56988
Agree	76	50.3		
Disagree	6	4.0		
Total	151	100.0		

Source: Author's Field Survey (2023).

From the results, there is clear indication that majority of accounting graduates have developed delegation skills through accounting education. This is because respondents who either strongly agree or agree alone constitute 96% of the total sample size. Therefore, 96% of accounting graduates are likely to apply delegation skills to deliver work in the corporate world and with only a small percentage of 4 not likely to exhibit delegation skills. As a whole, accounting training for students from UBIDS and DHLTU is meeting the learning target of delegation skills acquisition of their undergraduates set in IES3.

4.4.6 Application of Leadership Skills to Influence Others to Work Towards Organizational Goals

Leadership skill of influence to achieving organisational goals is another key variable or learning indicator of organisational and leadership skills. This assertion was put to respondents to judge the extent to which they agree or disagree. The results show that 51% of respondents strongly agree, making up the majority with, a mean response of 1.5364. However, there is 4.6% of respondents disagreeing (see Table 4.22).

Table 4 22:Application of Leadership Skills to Influence Others to Work Towards Organizational Goals

	<i>Frequency</i> <i>(n)</i>	<i>Percent</i> <i>(%)</i>	<i>Mean</i>	<i>Std.</i> <i>Deviation</i>
Strongly Agree	77	51.0	1.5364	.58623
Agree	67	44.4		
Disagree	7	4.6		
Total	151	100.0		

Source: Author's Field Survey (2023).

The results have given an indication of a significant percent of respondents has agreed to have acquired influencing skills to lead others to achieve organisational targets. This is stemmed from the fact that about 95% of respondents either strongly agrees or agrees that they can apply leadership skills to influence other to work to achieving organisational goals. And this is also supported by average response (mean) of 1.5 which by implication is largely between 1 and 2 on the Likert scale of strongly agree and agree. The results by extension meant that undergraduate accounting students from the study institutions will be able to exhibit the leadership skill of influence to get others work to achieve organisational set targets. In spite of this achievement, there is the likelihood of 5% of graduating accounting student lacking influencing skills as leaders. And this findings are also confirmed by Ghani and Mara, (2019) in a study where employers assesses accounting graduates soft skills. And in Ghana, Sefenu and Andoh, (2022) also found leadership skills scoring the third highest mean from the list of soft skills students acquired from the university of cape coast.

4.5 Objective 4: Teaching Strategies that can be used to Promote Soft Skills Development among Accounting Graduates

The Fourth and Final Objective of this study was to found out from undergraduate accountants the extent to which they agree or disagree with some selected teaching strategies use by their teachers to enhance their soft skills development. Teaching strategies like group discussion, presentation, internship and case study method of teaching were used. And were respondents asked to select from a Likert scale the extent these strategies helped them to develop collaborative, communication, critical thinking, teamwork, problem–solving, leadership and analytical skills. The results are shown below.

4.5.1 Developing Collaborative Skills Through Group Discussions

From Table 4.23, respondents were asked to what extent they agree or disagree to the statement that group discussions or assignments used by their universities helped them develop collaborative skills. The results show that 62.9% of respondents strongly agree, with 0.7% strongly disagreeing. And also, the mean response is 1.4503.

Table 4 23: Developing Collaborative Skills Through Group Discussions

	<i>Frequency (n)</i>	<i>Percent (%)</i>	<i>Mean</i>	<i>Std. Deviation</i>
Strongly Agree	95	62.9	1.4503	.65001
Agree	45	29.8		
Disagree	10	6.6		
Strongly Disagree	1	.7		
Total	151	100.0		

Source: Author's Field Survey (2023).

The results imply that using group discussion or assignment method of teaching has helped majority of accounting undergraduates from the study institutions to develop collaborative

skills. Also, looking at the mean of 1.4 from strongly agree to strongly disagree (1 to 4) Likert scale, almost all respondents agreed that they have develop collaborative skills from discussion among group members when assignments are given. And this phenomenon is supported by the study of Martini et al., (2021) However, a small proportion of respondents disagree with this assertion and accounting educationist should work towards 100% collaborative skills development of their students. Group work was found to be regarded by accounting students as one of the best teaching methods to enhance their soft skills development (Low et al., 2013).

4.5.2 Developing Teamwork Skills Through Group Discussions

Teamwork skills is a key variable of interpersonal skills and is one of the skills stated in IES3 as a learning outcome and is in high demand in the 21st century. So, respondents were asked to select the extent to which they agree or disagree group work at the university helped them develop teamwork skills. From the responses, 62.9% strongly agree whilst 0.7% strongly disagree. The results also saw a mean response of 1.4437 (see Table 4.24).

Table 4 24: Developing Teamwork Skills Through Group Discussions

	<i>Frequency (n)</i>	<i>Percent (%)</i>	<i>Mean</i>	<i>Std. Deviation</i>
Strongly Agree	95	62.9	1.4437	.63912
Agree	46	30.5		
Disagree	9	6.0		
Strongly Disagree	1	.7		
Total	151	100.0		

Source: Author's Field Survey (2023).

Analysing the results above, group work assigned to students is helping to develop their teamwork skills on a high rate. Because, the mean response of 1.4 imply that average responses are largely between 1 and 2, which is strongly agree and agree respectively. This is also backed by the high rate of agreement from accounting graduates that group work help them to develop

teamwork skills at the university. The results are in line with what Low et al., (2013) found in the New Zealand about how accounting students acquired their teamwork. But there is a minority of respondents who also disagree with the assertion that they have develop teamwork skills through group work.

4.5.3 Developing Critical Thinking Skills Through Group Discussions

Respondents were also asked to select from the scale, the extent to which they agreed or disagreed that their accounting education has helped them develop critical thinking skills through group work or assignments. The results show that 56.3%, constituting the majority, strongly agree that they have develop critical thinking skills from group discussion. But 7.3% disagree with the assertion that they develop the ability to think critically through group work or discussions in school. This percentage of responses are backed by a mean response of 1.5099 (see Table 4.25).

Table 4 25: Developing Critical Thinking Skills Through Group Discussions

	<i>Frequency (n)</i>	<i>Percent (%)</i>	<i>Mean</i>	<i>Std. Deviation</i>
Strongly Agree	85	56.3	1.5099	.63106
Agree	55	36.4		
Disagree	11	7.3		
Total	151	100.0		

Source: Author's Field Survey (2023).

Low et al., (2013) found in their study that group discussion helped accounting graduates to acquire the ability to think critically. Critical thinking is a key variable of intellectual skills and as accountants, it is a good sign to see majority of undergraduate accountant agreeing that group work assigned to them have helped them develop this essential skill of critical thinking.

Accounting professionals need to be critical thinkers because their work involves a lot of computations, standards and regulations. Therefore, IES3 learning outcome of critical thinking is been achieve to a large extend. But, 7.3% of respondents said they have not developed any critical thinking skills from group work form of assignment and teaching. This percentage of respondents though not significant, but is a concern that need attention to do more.

4.5.4 Developing Analytical Skills Through Group Discussions

To be an intellectual in the accounting field, is to have analytical abilities. The study assesses the ability of group work to help undergraduate accountants develop analytical skills from their university education. The results indicate that 48.3% of respondents, representing the majority, strongly agree that they developed analytical skills through group work and the minority of 7.9% of respondents disagree. And also, the results show a mean response of 1.5960 (see Table 4.26).

Table 4 26: Developing Analytical Skills Through Group Discussions

	<i>Frequency</i> <i>(n)</i>	<i>Percent</i> <i>(%)</i>	<i>Mean</i>	<i>Std.</i> <i>Deviation</i>
Strongly Agree	73	48.3	1.5960	.63434
Agree	66	43.7		
Disagree	12	7.9		
Total	151	100.0		

Source: Author's Field Survey (2023).

Judging from the results, even though more than half do not strongly agree, but a significant proportion of respondents agrees that they have developed analytical skills from group work or assignments in the university. This is also supported by the average response rate of approximately 1.6 and a standard deviation of 0.6. This implies that, a churn of respondents

selects 1 = strongly agree and 2 = agree from the scale. However, group work could not develop the analytical skills of about 8% of respondents.

4.5.5 Developing Teamwork Skills Through Internship

Internship is another teaching strategy adopted by academic institutions to enhance students have a feel of the work environment before graduating. Respondents were asked the extent to which agree or disagree with the assertion that internship programme organised and supervised by their universities helped them develop teamwork skills. The results indicate that 57% of respondents strongly agree to the assertion with an average response of 1.4570. And a minority of 2.6% of respondents disagree (see Table 4.27).

Table 4 27: Developing Teamwork Skills Through Internship

	<i>Frequency</i> (<i>n</i>)	<i>Percent</i> (%)	<i>Mean</i>	<i>Std.</i> <i>Deviation</i>
Strongly Agree	86	57.0	1.4570	.55058
Agree	61	40.4		
Disagree	4	2.6		
Total	151	100.0		

Source: Author's Field Survey (2023).

From the data, teamwork skills of undergraduate accounting students can be developed through internship programmes organised by accounting education institutions. This is because, majority of respondents believes they have developed the skill of teamwork by going on internship programmes. Nevertheless, only 4 out 151 respondents disagree and this implies that there is a small group of accounting graduates that may not be able to exhibit teamwork skills after going through an internship programme. Mwelwa and Mawela, (2021); Saad and Idris, (2015), all found internship as an effective teaching method to develop student's soft skills. Maelah et al., (2012) found internship providing accounting undergraduates with teamwork skills and mean score is within highly developed category.

4.5.6 Developing Leadership Skills Through Internship

The ability to gain leadership skills was another key skill learning outcome under IES 3 and internship as a skill acquisition strategy was tested in the study. The results from the data gathered indicate that 55.6% of respondents strongly agree they have gain leadership skills from their universities internship programmes. And a 6% of respondents, constituting the minority, disagree and with a mean response of 1.5033 (see Table 4.28).

Table 4 28: Developing Leadership Skills Through Internship

	<i>Frequency (n)</i>	<i>Percent (%)</i>	<i>Mean</i>	<i>Std. Deviation</i>
Strongly Agree	84	55.6	1.5033	.60964
Agree	58	38.4		
Disagree	9	6.0		
Total	151	100.0		

Source: Author's Field Survey (2023).

The statistics generated from responses on the question whether internship under the supervision respondents study universities have helped them develop leadership skills, is positive because majority of respondents somewhat strongly agree or simply agree. This is also an indication that internship programmes by academic institutions in the study area can significantly improve or developed accounting student's leadership skills and thereby achieving the IES 3 learning outcome under organisational and leadership skills. However, the same data show an insignificant proportion of respondents (6%) who believe their leadership skills were not develop through the internship programme. This implies that even though internship is good for developing accounting undergraduate's leadership skills, but it does not grantee 100 percent success rate. So, accounting educationist need to do more than just internship in order to develop student's leadership skills in full. This findings are also similar

to the results of Ahmad et al., (2018) in Malaysia on the ability of internship in accounting education to provide leadership skills of students.

4.5.7 Developing Critical Thinking Skills Through Internship

Skills development of students goes beyond teaching in the classroom or lecture theatre. Therefore, respondents were asked assess the extent to which they agree or disagree with the statement that internship under the supervision their universities helped them develop critical thinking. The data gathered show that 47% of respondents simply agree, constituting the majority. And a minority of 6.6% of respondents also disagree with a mean response of 1.6026 (see Table 4.29).

Table 4 29: Developing Critical Thinking Skills Through Internship

	<i>Frequency (n)</i>	<i>Percent (%)</i>	<i>Mean</i>	<i>Std. Deviation</i>
Strongly Agree	70	46.4	1.6026	.61188
Agree	71	47.0		
Disagree	10	6.6		
Total	151	100.0		

Source: Author's Field Survey (2023).

Internship as a teaching strategy to develop students critical thinking skills is supported by respondents because an overwhelming majority of the sample population strongly agree or simple agree. This therefore mean that internship is an effective teaching strategy to enhance accounting students critical thinking skills. This is in perfect match with the findings of Maelah et al., (2012) who founding that using internship training for accounting students will develop their critical thinking skills. But comparatively, judging from data from Table 4. 28, on using internship to develop leadership skills of respondents, internship is more effective to developing accounting student's leadership skills than their critical thinking skills. Because the majority of students that support internship to developing their critical thinking skills is 47

percent and fall within the simple agree category of respondents. And as against about 56 percent (Table 4.28) of respondents strongly agreeing that internship helped them develop their leadership skills. Furthermore, the proportion of respondents disagreeing also saw critical thinking and internship having 6.6 percent as against 6 percent (Table 4.28) for leadership skills and internship.

4.5.8 Developing Communication Skills Through Internship

Communication skills is required by the 21st century work environment and undergraduate accountants need to develop this skill through their training in accounting academic institutions. The study assesses the extent to internship helped them develop communication skills and the results indicate that 51.7% of respondents strongly agree that they have developed communication skills through internship organised and supervised by the academic institutions they attended. However, 4% of respondents disagree the assertion. The results also show a mean of 1.5232 from the responses (see Table 4.30).

Table 4 30: Developing Communication Skills Through Internship

	<i>Frequency (n)</i>	<i>Percent (%)</i>	<i>Mean</i>	<i>Std. Deviation</i>
Strongly Agree	78	51.7	1.5232	.57544
Agree	67	44.4		
Disagree	6	4.0		
Total	151	100.0		

Source: Author's Field Survey (2023).

Using internship as a teaching strategy to develop student's communication skills in accounting education is an effective method. This is borne out of the fact that majority of respondents either strongly agree or simple agree that they have develop communication skills through the internship programmes organised and supervised by their schools. Again, this is also supported the mean and standard deviation. The average response of about 1.5 and a probability of

difference of about 0.6 implied that almost all respondents select 1 or 2 on the Likert scale, which represent strongly agree and agree respectively. Nevertheless, there may be an insignificant proportion of accounting student’s communication skills that may not be develop through internship programme because 4 percent of respondents disagree that they have develop communication skills from internship. This if also found in the study of Maelah et al., (2012) and, Sonnenschein and Ferguson, (2020). Where they found that communication skills can be enhanced through internships.

4.5.9 Developing Communication Skills Through Presentation Method of Teaching

Another teaching strategy that is found to be useful in communication skills development of students is presentation task assigned to students. Respondents were asked to rate the performance of presentations assignment impact on their communication skills development. The results indicate that 59.6% of respondents strongly agree with the assertion that assignment involving presentation helped them develop communication skills. In construct, is 5.3% of respondents disagreeing with the same assertion. The data also show a 1.4570 mean response on a four-point Likert scale (see Table 4.31).

Table 4 31: Developing communication skills through presentation method of teaching

	<i>Frequency (n)</i>	<i>Percent (%)</i>	<i>Mean</i>	<i>Std. Deviation</i>
Strongly Agree	90	59.6	1.4570	.59705
Agree	53	35.1		
Disagree	8	5.3		
Total	151	100.0		

Source: Author’s Field Survey (2023).

Accounting educators in the two universities where samples are drawn from are doing great using assignments that involve presentation to develop accounting undergraduate’s

communication skills. This is stemmed from the results generated from the data, that indicate a significant majority of respondents either strongly agree or just agree doing presentations helped develop their communication skills. And is phenomenon is supported by what (Low et al., 2013) found in New Zealand. And also in line with what Ahmad et al., (2018) found in Malaysia. However, assignments with presentation are more effective than what internship can achieve in communication skills developments of respondents when the two data on both methods are marched against each other (see both Table 4.30 & 4.31). However, the number students who believe that presentation task do not help the development of their communication is slightly higher than internship as a teaching strategy.

4.5.10 Developing Critical Thinking Skills Through Case Study Method of Teaching

The study also assesses the case study method of teaching as a strategy to the development of critical thinking. The results from the field data indicate that majority, 51% of respondents strongly agree to the assertion that case study method of assignment helped them develop critical thinking skills, whilst a minority of 3.3% disagree to the same assertion. The results also show a mean response of 1.5232 (see Table 4.32).

Table 4 32: Developing Critical Thinking Skills Through Case Study Method of Teaching

	<i>Frequency (n)</i>	<i>Percent (%)</i>	<i>Mean</i>	<i>Std. Deviation</i>
Strongly Agree	77	51.0	1.5232	.56373
Agree	69	45.7		
Disagree	5	3.3		
Total	151	100.0		

Source: Author's Field Survey (2023).

The results analysis point to the fact that using case study as critical thinking skills development strategy for accounting education at undergraduate level is very effective. This is because, an overwhelming majority of accounting undergraduates (about 97%) either strongly agree or agree that assignments that involve case study has enhance their critical thinking abilities. However, the data also suggest that about 3 percent of the study group will not develop critical thinking skills through case study method of teaching. But overall, case study is an effective method to enhance and develop the critical thinking skills of accounting students. This findings are also supported by what Carvalho and Almeida, (2022), ElShaabany, (2021) and Keevy, (2020) found similar studies.

4.5.11 Developing Problem – Solving Skills Through Case Study Method of Teaching

Case study method of assignment was also examined as to the extent to which it helps to develop respondent’s problem – solving skills. The results show that, 54.3%of respondents strongly agree that case study assignment helped them to develop their problem – solving skills. Whilst a minority of 0.7% of respondents strongly disagree. The result also shows a mean of 1.5629 (see Table 4.33).

Table 4 33: Developing Problem – Solving Skills Through Case Study Method of Teaching

	<i>Frequency (n)</i>	<i>Percent (%)</i>	<i>Mean</i>	<i>Std. Deviation</i>
Strongly Agree	82	54.3	1.5629	.97006
Agree	61	40.4		
Disagree	7	4.6		
Strongly Disagree	1	.7		
Total	151	100.0		

Source: Author’s Field Survey (2023).

Results from the data implies that case study assignments used by accounting educationist from the study institutions are helping to a great extent to develop the problem – solving abilities of accounting graduates. The similar findings are in the study of Keevy, (2020). This is because more than 90 percent of respondents strongly agree or agree that case study helped them develop the ability to solve problems. In spite of this high rating of case study method ability to develop accounting student’s problem-solving skills, about 5 percent of respondents disagree. Nevertheless, case study method is good in developing a soft skill like problem solving ability of undergraduate accountants. And this results from the study is in tandem with what Reyneke and Shuttleworth, (2018) found in a similar study on the relationship between case study teaching method and the development of problem – solving abilities in accounting education.

4.5.12 Developing Teamwork Skills Through Case Study Method of Teaching

Teamwork skills was another key soft skill the research tries to assess from the perspective of accounting undergraduates how case study method of assigning task to students helped them to develop teamwork skills. The results indicates that 51% of respondents, who are the majority, agree to the assertion that case study method of assignment helped them to develop teamwork skills. The results also indicate that a minority of 0.7% strongly disagree with the assertion and with an average response rate of 1.5828 (see Table 4.34).

Table 4 34: Developing Teamwork Skills Through Case Study Method of Teaching

	<i>Frequency (n)</i>	<i>Percent (%)</i>	<i>Mean</i>	<i>Std. Deviation</i>
Strongly Agree	69	45.7	1.5828	.58146
Agree	77	51.0		
Disagree	4	2.6		
Strongly Disagree	1	.7		
Total	151	100.0		

Source: Author’s Field Survey (2023).

Case study method of assignment from the results implies that teamwork skills can be developed through giving tasks that are case studies. But unlike critical thinking and problem – solving skills, where the results show the majority of respondents within the strongly agree category of responses, teamwork skills have its majority of responses in the agree respondents' group. This means that case study in developing teamwork skills of accounting undergraduates is not as effective as critical thinking and problem – solving skills. But still, teamwork skills can be greatly influenced by the case study method of assignment for accounting students because there is still greater majority within strongly agree and agree respondents. The results are also supported by the findings of Reyneke and Shuttleworth, (2018) and how case study improves the provision of teamwork skills of accounting students. However, the results are not without a small percentage (3.3%) who are not able to develop teamwork skills from case study assignments.

4.5.13 Self-Assessment of Teaching Strategies that Enhances the Provision of Some Key Soft Skills by Accounting Students

Table 4.35 shows that group work or discussions is ranked the effective method of teaching that helped accounting undergraduates' students develop teamwork skills, followed by internship and case study methods respectively. Respondents also find case study method a more effective method of developing their critical thinking skills, group discussion method was ranked second based on the responses of respondents and internship was ranked the third effective method of teaching. Internship is judged slightly better than presentation method in communication skills acquisition of students.

Table 4 35: Teaching Strategies and Soft Skills Development

Soft skills	Teaching Strategy	Mean	Rank
Teamwork	Group work/discussion	1.4437	1
	Internship	1.4570	2
	Case study	1.5629	3
Critical thinking	Case study	1.4570	1
	Group work/discussion	1.5099	2
	Internship	1.6026	3
Communication	Internship	1.5232	1
	Presentations	1.5828	2

Source: Author's Field Survey (2023).

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Summary

This research was to find out how accounting education provides soft skills to undergraduate accountants in the Wa Municipality of Ghana. Final year students in their semester were used as proxy of accountants who completed a degree at the undergraduate level to self-assess the extent to which they strongly agree (1) to strongly disagree (4) to their university accounting education helping them develop soft skills. The standard their soft skills were measured against is International Education Standard-3 (IES 3) set by International Accounting Education Standards Board (IAESB) in 2015. IAESB is a body that set educational standards on professional accounting education and from IES 3, which is on soft skills requirement of an accountant who completed an Initial Professional Development (IPD), state that an accountant should develop Intellectual, Personal, Interpersonal and Communication and, Organisational and Leadership skills. Furthermore, each of these soft skills has specific skills called learning outcomes that accounting educationist has to specifically develop to achieve the broad soft skill set in the standards.

The researcher constructed the instruments for this study using the specific learning outcomes under each broad soft skill in IES 3. The finally objective of the study was to find out how teaching strategies like group discussion, internships and case study help undergraduate accountants develop their soft skills. The study targeted 171 respondents from two universities, out of which, 151 (88%) responses were returned and used for the analysis in the study.

5.1.1 Intellectual and Personal Skills

The intellectual skills that were assessed are the ability to evaluate data and information from different sources, research, integrate and analyse data from varied sources and, critical think to solve problems. The findings revealed an average mean of 1.51, which implies that majority of

undergraduates accountants strongly agree or agree that they have developed intellectual skills from the accounting education they received from their universities. Nonetheless, there is minority but significant number of accounting students who have not developed intellectual skills learning outcomes set under IES3. Personal skills also have six learning outcomes or variables with the following means. Commitment to lifelong learning — 1.6, Set personal high standards for performance — 1.5, Monitoring personal standards through reflection and feedback from others — 1.6, Managing time and resources to achieve personal targets — 1.3, Anticipating challenges and plan potential solutions — 1.5 and applying open mind to new opportunities — 1.5. The overall mean of personal skills is 1.5, which imply that undergraduate accountants from the two universities have developed to a great extent, their personal skills through accounting education. However, there is a significant proportion of accounting student that will not be able to exhibit personal skills because they disagree to the assertion that accounting education has helped them develop these skills.

5.1.2 Interpersonal and Communication Skills

The results from the study show that accounting undergraduates have strongly agreed or agreed they developed interpersonal and communication skills from university accounting education. This statement is backed by the overall mean of 1.6 from the seven-variable studied under the learning outcomes of IES 3 on interpersonal and communication. The following means were generated from the data on interpersonal and communication skills: collaborative skills — 1.5, teamwork skills — 1.4, communication (writing) skills — 1.5, communication (language difference awareness) — 1.7, listening skills — 1.5, consultative skills — 1.7 and influencing skills — 1.6. the mean responses indicate that majority of respondents either strongly agree or agree from the Likert scale. In spite of these responses from accounting students, there is

significant percentage of accounting students who strongly disagree or disagree that they have developed the soft skills variables under interpersonal and communication.

5.1.3 Organisational and Leadership Skills

Under the objective of organisational and leadership skills, the means from responses the abilities of accounting undergraduates to exhibit leaderships skills stipulated in IES 3 were assessed. The overall mean from responses is 1.6 from six variables from the learning outcomes and from a Likert scale of 1 — strongly agree to 4 — strongly disagree. The breakdown of the means and variables studied under organisational and leadership skills are: undertaking assignments in accordance with organisational rules to meet deadlines — 1.5, the ability to review own work to determine whether it complies with an organisation’s quality standards — 1.5, ability to review the work of others to determine whether it complies with the organisation’s quality standards — 1.7, ability to apply people management skills to motivate and develop others — 1.7, ability to apply delegation skills to deliver assignments — 1.6 and ability to apply leadership skills to influence others to work towards organisational goals — 1.5. The overall mean implies that the majority of undergraduate accountants from the two universities from the study area have developed to a great extent their organisational and leadership skills from accounting education. However, there is still a significant percentage of accounting undergraduates who will not be able to demonstrate organisational and leadership skills variables under IES3. This is because they disagree the assertion that accounting education has helped them develop organisational and leadership skills.

5.1.4 Soft Skills Development of Accounting Undergraduates Through Teaching Strategies

The study assesses from respondents’ perspective how group discussion, internships, case study and presentation methods of teaching helped them develop soft skills. From a Likert scale of from 1 (strongly agree) to 4 (strongly disagree), group discussion/work method had the

following soft skills and means from respondents: collaborative skills — 1.5, teamwork — 1.4, critical thinking — 1.5 and, analytical skills — 1.6. And internship as a teaching method: teamwork skills — 1.5, leadership skills — 1.5, critical thinking skills — 1.6 and, communication skills — 1.5. And thirdly, case study method: critical thinking skills — 1.5, problem – solving skills — 1.5, teamwork skills — 1.6 and presentations method had communication skills mean — 1.6.

Judging from the results, group discussions, internships, case study and presentations methods of teaching are all effective teaching strategies that can enhance the soft skills development to accounting undergraduates. But from the raw data, group discussion is ranked first in providing teamwork skills, followed by internship and case study studies. However, case study is ranked first in critical thinking skills provision, followed by group discussion and internship respectively. Again, internship is slightly ahead of presentation method in the provision of communication skills among undergraduates' accountants in the study area.

5.2 Findings

Firstly, intellectual skills stated in IES 3 are acquired to some great extent by undergraduates accounting students from UBIDS and DHLTU. This is because variables under intellectual skills which respondents where self-assessed to describe the extent to which they agree that they have develop them shows that majority of respondents strongly agree or just agree to possess those skills. Nevertheless, there is also a minority of respondents strongly disagree or disagree to developing these intellectual skills.

Secondly, undergraduate accountants in the two academic institutions in the study area acquire the personal skills of lifelong learning, high personal standards, ability to monitor personal standards, time management, ability to anticipate challenges, and application of open mind to new opportunities stated in IES 3. This is due to the fact that the majority of respondents strongly agree or just agree to possess those skills, according to factors under personal skills

that were used to gauge how much respondents self-assessed that they had developed them. However, there is also statistically significant proportion of accounting undergraduate that have not developed personal skills under IES3. For example, 7.9 percent of accounting undergraduates believes they have not developed the Zeal and commitment to lifelong learning under personal skills.

Thirdly, the overall performance of accounting education in the UBIDS and DHLTU in relationship to the provision of interpersonal and communication skills as stipulated in IES 3 is commendable. This is because the study examined the development of seven variables stated under IES 3 on interpersonal and communication skills, which had more than 90 percent of undergraduates accountants strongly agreeing or agreeing to having these skills. However, there is also a worrisome proportion of accounting students that disagree to have developed interpersonal and communication skills. That is, 10 percent of the respondents disagree to have the ability to demonstrate awareness of language difference in all communication.

Also, organizational and leadership skills of meeting deadlines, review of own work to determine compliance with organizational standards, review of work of others to determine compliance with organizational quality standards, people management skills, application of delegation skills and leadership skills to influence others towards organizational goals were assessed. The study finds majority of undergraduates accountants have developed these skills from the accounting education they received from the study institutions.

Finally, the findings under ways or teaching strategies that enhance the provision shows the group discussions, internship and case study methods of teaching are effective to helping accounting students develop critical thinking, teamwork, collaborative, analytical, leadership, communication and problem – solving skills. The rating given to these teaching methods is between 60 to 100 percent by majority of respondents. However, there is a significant

minority of respondents who also believe these teaching strategies has not helped them developed these soft skills.

5.2.1 Key Findings

The study unearths some key findings relating to the soft skills variables studied under the objectives in this research. It was found that accounting undergraduates have developed the following skills through accounting education:

- I. Personal Skills, Ability to monitor personal standards through reflection and feedback from back, Ability to anticipate challenges and plan potential solutions and, Ability to apply open mind to new opportunities.
- II. Interpersonal and Communication Skills, Ability to demonstrate awareness of language differences in all communication and, Ability to apply consultative skills to minimise or resolve conflict.
- III. Organisational and Leadership Skills, Ability to review the work of others to determine whether it complies with the organisation's quality standards and, Ability to apply delegation skills to deliver assignments.
- IV. Group work or assignments, Case Study, Internship are teaching strategies that helped develop accounting students' analytical skills.

5.3 Conclusions

The main purpose of this study was to find out whether accounting education in the Wa Municipality of the Upper West Region of Ghana is meeting the education standard set (IES 3) by IAESB on soft skills of accountants at entry level of the profession. And to also find out teaching strategies that can enhance the provision of soft skills at accounting undergraduates' level. Based on the findings on the four objectives of this study, the following conclusions are arrived at;

The accounting education curricula currently in use by UBIDS and DHLTU in the Wa are achieving to some extent the learning outcomes on soft skills stated in IES3. The accounting education graduates will be able to exhibit to great extent, personal, intellectual, interpersonal and communication and, organisation and leadership skills after their IPD. However, there is also a significant proportion of accounting graduates who will not be able to exhibit these skills after completing undergraduate accounting programme. This is because some accounting graduates disagree with the assertion that, accounting education has helped them developed the soft skills set under IES3.

5.4 Recommendations

The study recommends accounting educators to scale up the use of group work, case studies, internship programs and organised presentations as teaching strategies to develop their students' soft skills. Specifically, Group work as a teaching strategy is more effective in nurturing teamwork skills, case study method develops learners critical thinking skills more effectively as compare to group work and internship and presentations develops communication skills of accounting students.

On interpersonal and communication skills, accounting educators should work towards the abilities of their learners been aware of language difference when communicating and how to apply consultative skills to resolve conflicts and disputes.

Organisational and leadership, intellectual and, personal skills overall is good per the findings. However, teachers of accounting students should purposefully target to improve the ability of accounting students to review the work of others to determine whether it complies with the organisation's quality standards and the ability to apply people management skills to motivate and develop others. And evaluating of data and information from a variety of sources, research and data analysis skills, critically think to make informed judgements.

The participants of the study were targeted at only students (undergraduates accountants). But if other researchers can widen the scope to include accounting educationist and employers in further studies may reveal more in the study locality about the provision of soft skills among undergraduates accounting students.

Again, the study area is the Wa municipal of the upper west region of Ghana, there is the need to replicate similar studies in other regions in Ghana to confirm the findings in this study or otherwise. Because the literature suggests there is no similar study on accounting undergraduates' soft skills.

Also, the relationship between technical or hard skills in accounting education and the provision of soft skills to accounting students was not looked at and it is recommended to researchers in accounting education to study. Numeracy and calculation for instances in technical accounting courses may have correlation with intellectual skills.

Finally, accounting education curriculum developers should revise and increase the use of group work, case studies, internship programmes and organised presentations for students to develop their soft skills. This is supported by the overwhelming acceptance from accounting students for effectively helping in the development their soft skills.

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APPENDIX

(A)

QUESTIONNAIRES/INSTRUMENTS

This study seeks your kind responses to enable the researcher to undertake an MPhil thesis on the topic stated above. You are assured of anonymity and confidentiality, the fundamental guiding principles of the study. Your responses would be strictly used for academic purposes only. You are free to express your opinion in whatever form that will aid in the successful completion of this thesis by ticking the appropriate boxes

Questionnaire

PART A (PERSONAL DATA)

Tick the one that is more appropriate to you.

1. Tertiary Institution: SDD-UBIDS [] DHLTU []

- 2 Sex: Male [] Female []

- 3 Age: 20 and below [] 21-25 [] 26-30 [] 31-35 [] 36 and above []

4. Programme: B. Ed [], B. Com [], B.Sc. [] HND []

5. Have you been on an internship/industrial attachment before? Yes [] No []

PART B (Questionnaire on Soft Skills)

On a scale of 1 to 4 where 1-strongly agree, 2-Agree, 3- Disagree and 4-Strongly Disagree, indicate by ticking the appropriate boxes where possible the extent to which your University Education has provided or help you develop the following soft skills;

Meaning of the response's options provided for in the questionnaire

1. Strongly Agreed (you have 80% to 100% developed the soft skill)
2. Agreed (you have 60% to 79% developed the soft skill)
3. Disagreed (you have 40% to 59% developed the soft skill)
4. Strongly Disagreed (you have 39% and below developed the soft skill)

S/N	Intellectual and Personal skills	Strongly Agree (1)	Agree (2)	Disagree (3)	Strongly Disagree (4)
1	I can evaluate data and information from a variety of sources.				
2	I can research, integration, and analyze data from different sources.				
3	I can critically think to solve problems				
4	I can critically think to make inform judgements.				
5	I can critically think to make decisions, and reach well-reasoned conclusions				
6	I can identify when it is appropriate to consult with experts for assistances.				
7	I can recommend solutions to unstructured, complex problems.				
8	I can respond effectively to changing circumstances.				
9	I have the zeal and commitment to lifelong learning				
10	I can set personal high standards for performance				
11	I can monitor my personal standards through reflection and feedback from others.				
12	I can manage time and resources to achieve personal targets set.				
13	I can anticipate challenges and plan potential solutions.				
14	I can apply open mind to new opportunities.				
	Interpersonal and Communication Skills				
15	I can demonstrate collaborative skills towards achieving organizational goals.				
16	I can work with a team when working towards organizational goals.				

17	I can communicate clearly when presenting information in writing, discussing, and reporting in formal and informal situations.				
18	I can communicate clearly when presenting information orally.				
19	I can communicate clearly when discussing with other people.				
20	I can demonstrate awareness of cultural differences in all communication.				
21	I can demonstrate awareness of language differences in all my communication.				
22	I can apply active listening skills when others are speaking.				
23	I can apply negotiation skills to reach solutions and agreements with others.				
24	I can apply consultative skills to minimize or resolve conflict.,				
25	I can apply consultative skills to maximize opportunities.				
26	I can present ideas and influence others to provide support and commitment to them.				
	Organizational and leadership skills				
27	I can undertake assignments in accordance with organizational rules to meet deadlines.				
28	I can review my own work to determine whether it complies with an organization's quality standards.				
29	I can review the work of others to determine whether it complies with the organization's quality standards.				
30	I can apply people management skills to motivate and develop others.				
31	I can apply delegation skills to deliver assignments.				

32	I can apply leadership skills to influence others to work towards organizational goals.				
33	Ways/Pedagogies to Enhance Soft Skills Provision/Development at the University				
34	Group discussions/assignments helped me develop collaborative skills.				
35	Group discussions/assignments helped me develop teamwork skills				
36	Group discussions/assignments helped me develop critical thinking skills				
37	Group discussions/assignments helped me develop analytical skills				
38	Internship organized and supervised by my university help me develop teamwork skills.				
39	Internship organized and supervised by my university help me develop leadership skills				
40	Internship organized and supervised by my university help me develop critical thinking skills.				
41	Internship organized and supervised by my university help me develop communication skills.				
42	Case study method of assignment help me develop critical thinking skills.				
43	Case study method of assignment help me develop problem - solving skills.				
44	Case study method of assignment help me develop teamwork skills.				
45	Assignment involving presentation help me develop communication skills.				

(B)



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Your Ref:

Date: May 19, 2023

(OFFICE OF THE DEAN)

INTRODUCTORY LETTER

SAEED ALI

This is to introduce **SAEED ALI** with Student ID **PG0086321** as a Level 600 MPhil student of the Department of Business Education, School of Education and Life-Long Learning, SD Dumbo University of Business and Integrated Development (SDD – UBIDS) pursuing *MPhil Business Education (Accounting)*.

As a requirement, the student is conducting a research on the topic: *Accounting Education and the Provision of Soft Skills among Undergraduate Students in Ghana: The Case of the Wa Municipal*.

The student, therefore, requires your assistance to gather data on the above topic for academic purposes only.

Please, do not hesitate to extend your support to him.

Thank you.

IBRAHIM MOMORI OSMAN
(School Officer/Assistant Registrar)

SCHOOL OFFICER
SCHOOL OF EDUC. & LIFE-LONG LEARNING
SDD-UBIDS
WA - UW/REGION

TO WHOM IT MAY CONCERN

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