
Integrating Employability Competencies: A Framework for Accounting Education

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Abstract:

The world of work has changed significantly over the last few years and a degree is no longer enough to secure graduate employment. The accounting profession worldwide has come under close scrutiny in the last decade as a result of a series of high-profile corporate failures changing technology and globalization of the world economy. Higher education providers are under considerable pressure from policymakers, students and employers to ensure that graduates emerge from higher education ready for the labour market. Employers are often looking for skills and competencies that go beyond the degree qualifications. While the education may make the student eligible to apply for a job but to be successful in the role, the student will need to exhibit a mix of competencies: 'employability competencies'. The Universities should be committed to enhancing the employability of all students, undergraduate and postgraduate, in order to enable them to compete and flourish in a competitive, fast-moving knowledge-based economy. Also, the accounting courses should be helping the students to develop a wide range of employability skills through the extracurricular schemes available to help them to develop the employability skills further. This means that the specialist, technical skills associated with different roles may be less important than the 'soft skills' that can be transferred between different jobs and different employment sectors. The 21st Century brings many different challenges and opportunities for the accounting profession for both developed as well as developing nations. One of these challenges is to equip accounting graduates with a broader range of Employability Skills to meet the demands of employers and the profession. Both academics and practitioners have

recognised the value and importance of employability skills of success in the competitive business world and employability skills as being essential to long-term success for accountants. Therefore, accountants should possess non-technical skills and knowledge than ever before.

The present study aims to propose a framework for integrating employability competencies into accounting curriculum by determining what and how the employability competencies should be integrated into accounting education.

Keywords: *Graduate university employability skills; generic skills, graduate competencies; Accounting Education; Accounting Curriculum, community engagement.*

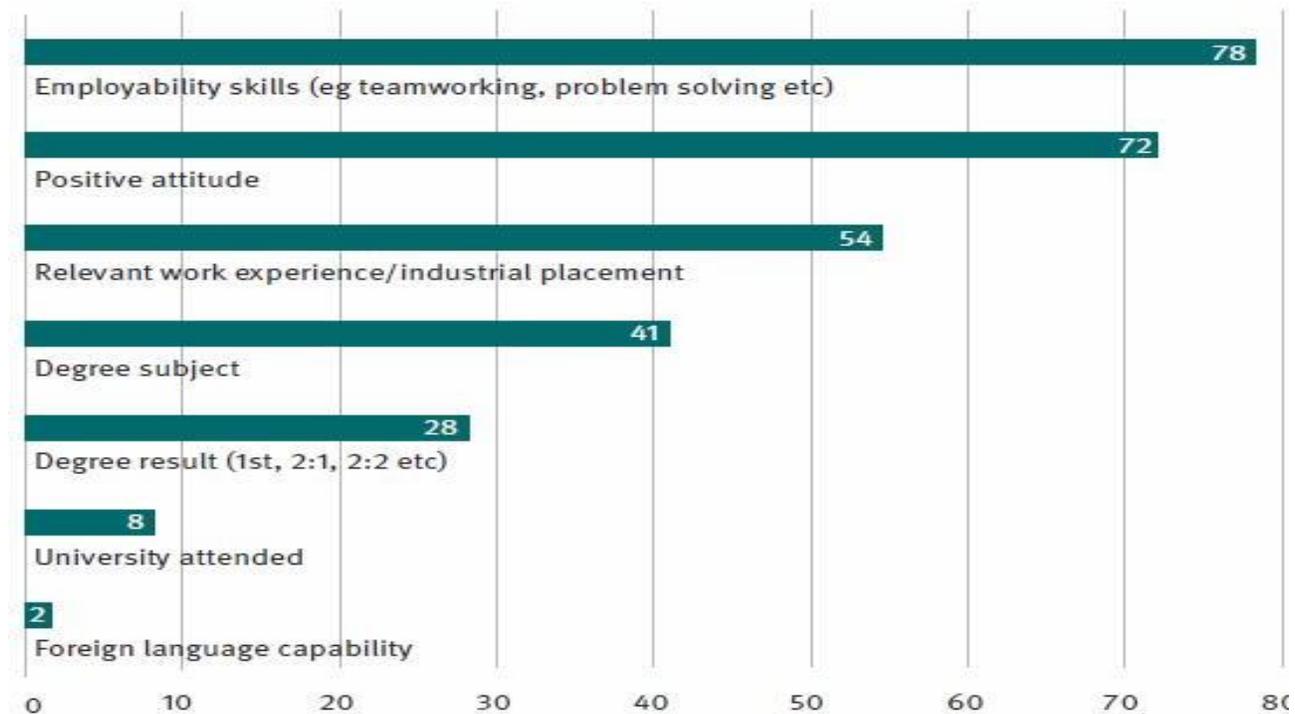
1. Introduction and Literature Review:

A university education should lay the foundations for a lifelong commitment by graduates to learning and professional development (West, 1998). Universities worldwide are being called on to fulfil more and more roles, often with fewer resources. They are especially important to the knowledge economies of the 21st century, but their roles extend far beyond this. Universities are essential institutions underpinning of intellectual life in all societies in both developing and developed countries. Understanding the complex roles of universities is a first step towards providing the needed support in a form of appropriate funding and joint programs of activities at the national, regional and global levels with the actors in governments, businesses and society. Universities are an integral part of the skills and innovation supply chain to business. However, this supply chain is not a simple linear supplier-purchaser transaction; it is not the acquisition of a single product or service. This supply chain is multi-dimensional, it has to be sustainable, and it has to have quality, strength and resilience. These attributes can only be secured through close collaboration, partnership and understanding between business and universities.

The world of work has changed significantly over the last few years and a degree is no longer enough to secure graduate employment (Ahmed, 2016). There is an increasing need for people who have a wide range of skills as well as professional or technical competence. Organisations need multi-skilled people and flexible project teams that can be put together to accomplish the moving

tasks in the new world of work. So although technical and professional skills are as important as ever, organisations are now also seeking people with an array of personal skills - people who can manage themselves, can work effectively with colleagues and customers, who can think creatively and can take responsibility. In 2014, a study conducted to explore the nature and impact of flux on organisations over time, surveying 100 HR leaders and 250 line managers in UK and Irish organisations with 500+ employees. Despite the stabilising economy, the outlook for businesses is likely to be characterised by flux, shaped by economic uncertainty, new market opportunities, the rapid pace of technological change and a multi-generational workforce. The Flux Report looks at the past five years and identifies the changes that affected businesses from redundancies to organisational restructures. The report also highlights the lessons learnt from this tumultuous period and how they have affected business and HR initiatives today. The report shares findings and recommendations on how businesses need to evolve their organisational strategies and structures and to put their people at the heart of future planning. The findings of the Flux Report have been of interest to both the national and HR media, and it has received coverage in various publications including the Telegraph and Financial Times. The report concluded that most important skills to develop in employees to drive company growth over the next five years (according to the Flux Report by Right Management 2014) are Leadership skills 62%, Management skills 62%, Interpersonal skills 53%, Innovation and creativity 45%, Resilience 43%, Technical/specialist skills 40%, IT skills 40%, Sales/marketing skills 32%, Client management skills 24% and other/none of the above 4%.

Businesses need increasing levels of skills among their employees – and the skill-sets in demand tomorrow will be different from those required as the illustration below which summarized the CBI survey 452 employers collectively employing 1.6 million people as 78% from the responses require the following priorities employability skills, 72% positive attitude, 54% relevant work experience, 41% they degree subject, the degree result 28%, university attended 8% and having foreign language was 2%.



Source: CBI Learning to Grow- Education and skills survey 2012

It is known that universities have three main tasks: teaching; research and community engagement. The question now is how these three tasks serve and enhance students' employability (ElRefae, et al. 2016). Therefore, one of the university's roles and responsibility toward the society in general includes all the stakeholders and students to ensure that the students and graduates develop the necessary work-related skills and personal attributes that will allow them to compete successfully in the graduate labour markets. Also, ensuring that students and graduates have the knowledge, information and opportunities that they require to secure appropriate professional employment. The university trust that developing students and graduates who seek to achieve goals and respond flexibly to challenges; creating and implementing new ideas and new ways of doing things whether through employment, self-employment or entrepreneurship. For employers, getting the right people means identifying people with the right skills and qualities to fulfil the role and contribute to

the organisation's success. Candidates may have the qualifications and 'hard skills' needed to be able to manage the job role but, without a well set of 'soft skills', employers are less motivated to hire. Accounting education research has identified a skills gap that suggests accounting graduates lack the communication and problem solving skills expected by the accounting profession.

Accounting technical expertise is more valuable than ever for accounting and finance professionals. The accountant need to constantly stay on top of accounting best practices, legislative mandates and digital trends like big data and cloud services. But in the rush to remain current and relevant, do not overlook other skill sets. The accountant need to develop hard and soft skills. As technical skills are relatively easy for employers to train for. Almost everyone who graduates with an accounting or business degree is able to learn new finance software and processes, whether through classes, online tutorials or simple hands-on job experience. But sharp interpersonal skills are often harder to master, and managers seek to hire staff who either already possess them or show aptitude. Robert Half Finance & Accounting survey in 2016 of more than 2,200 CFOs revealed that 54 percent of them value hard and soft skills equally when filling open positions, and 10 percent of respondents gave more weight to soft skills.

Calls for accounting education reform are well documented in the accounting education literature (Hancock et al, 2009; Bui and Porter, 2010 and Willcoxson et al. 2010). Also, the Australian Learning and Teaching Council (ALTC) has acknowledged the importance of identifying these generic skills and embedding them in the curriculum (Australian Qualifications Framework Council (2013). In the last few decades, the term “employability” has become closely related to the acquisition of skills by the workforce, especially “employability skills” or “transferable skills” (Hillage and Pollard, 1998). This term mainly indicates the skills that an employee can “transfer” from job to job and includes, among others, personal and interpersonal skills, communication skills, ethical behaviour, critical thinking, problem-solving skills and teamwork ability. (Bunney and Therry)

1- The term “employability”:

Defining the term “employability” is more difficult than might be imagined. Williams et al. (2015) notes that the definition of employability has shifted throughout history and continues to be contested. A key issue is how far employability is a distinct concept from employment. In other words, it is possible to be employable but still unemployed. What is more, debates on the meaning of employability are not simply questions of academic interest. Rather a wide variety of stakeholders including Government, graduate employers, universities, and of course students and graduates themselves may have an interest in defining employability. There is a strong consensus (Cole and Tibby 2013) that employability is about more than obtaining employment and that universities should not focus simply on supporting students to get their first job but instead support them to building positive and meaningful careers and to participate meaningfully in society. Employability is ultimately “the ability to be employed”. Three key elements of employability have been identified (Finn, 2000). Firstly, it is the ability to gain initial employment, hence the interest in ensuring that “key skills”, careers advice and an understanding of the world of work are embedded in the education system. Secondly, it is the ability to maintain employment and make “transitions” between jobs and roles within the same organisation to meet new job requirements. Thirdly, it is the ability to obtain new employment if required; that is, to be independent in the labour market through being willing and able to manage employment transitions between and within organisations.

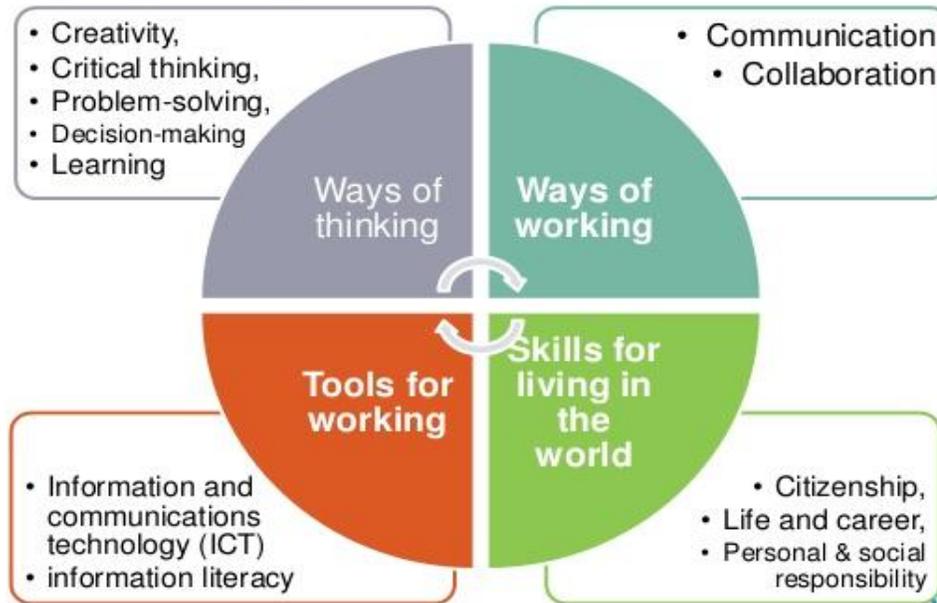
Knight and Yorke (2003) define the employability as: “A set of achievements, understandings and personal attributes that make individuals more likely to gain employment and be successful in their chosen occupations”. At the empirical level, Baruch (2001) argues that employability is now a substitute for “loyalty”. New terminology has appeared in the working lives of employees; boundaryless careers, protean careers, psychological contracts and transferable skills. These terms indicate important changes in the employment and employability status of the modern workforce. It

is possible that the general or specialised problems that arise can be resolved if the employees and employers work together so employees develop a range of generic, transferable skills, such as interpersonal skills, communication skills, problem-solving skills, teamwork and decision-making skills. Employees will also need assistance to develop competences in self-evaluation, self-promotion and career management skills.

Improving student employability is about being capable of getting and keeping fulfilling work. It is the capability to move self-sufficiently within the labour market to realise potential through sustainable employment. To summarize the above literatures, the employability is a set of knowledge, skills and competences that all job market applicants should possess to ensure they have the capability of being effective in the workplace – to the benefit of themselves, their employer and the wider economy. Employability Skills can be defined as the transferable skills needed by an individual to make them 'employable'. Along with good technical understanding and subject knowledge, employers often outline a set of skills that they want from an employee.

Sometimes the employability skills go under the 21st century skills as below

FOUR CATEGORIES OF 21ST-CENTURY SKILLS



2- Higher Education and Employability Skills:

A common theme across Higher Education Institutions (HEIs) is the need to ensure that graduates are prepared for and able to contribute to the economy and society. Employability has become a central issue of interest for the Higher Education sector which confirmed that Higher Education has the responsibility to contribute towards developing certain skills and competences to students that will enable them to become highly competitive in the professional arena (Ahmed, 2016). While students are at university they are engaged in building a life beyond their degree. Graduates' lives include a wide range of roles as workers, citizens, community members and lifelong learners. Therefore, the focus on employability in higher education (HE) is about preparing students to transition into all of these roles and more. It is also possible to argue that a focus on employability is a moral duty for higher education providers. Students invest their time and money in accessing higher education with

the expectation that it will offer them access to greater life chances than they would have obtained if they had not attended HE. For the most part, this expectation is fulfilled with graduates generally doing better in the labour market than non-graduates. However, it is not simply holding a degree that results in these outcomes (although there is an important signalling effect), rather it is critical that higher education develops students in ways that support them to be successful in the future.

The development of graduates with relevant attributes, skills and knowledge has placed graduate employability at the centre of the Higher Education agenda of priorities. Higher Education (HE) is recognised that its success in its roles is based on how and what will teach future employees and current students how to become employable; that is, how to develop a range of generic, transferable skills. As student expectations increase, higher education organisations are adopting a renewed focus on the student experience and in engaging students as partners in learning. They are also working to enhance the quality of their pedagogical approaches, giving consideration to the context of delivery and curricula construction. Researchers from various disciplines are exploring the relationship between skills, HE curricula and employability in a variety of professions (Hassall et al., 2003; Marks and Scholarios, 2008).

Mora, Garcia-Montalvo and Garcia-Aracil (2000) examined the employment opportunities of Spanish graduates and found that the Spanish economy was unable to create the 0.2 million jobs that would be necessary to avoid graduate unemployment. One of the reasons for this is the fact that Spain's HE system focuses almost exclusively on specialised competence; on knowledge rather than skills. When professions and job qualifications change very quickly, this system is too rigid to adapt to the changing labour market. Hartshorn and Sear (2005) examined employability in relation to the enterprise skills that business owners should possess. They argue for a growing recognition of the difference between the "old" and "new" employability skills sets required to compete in an increasingly flexible labour market. The Confederation of British Industry report (CBI, 2009) recommended that "business and universities must ensure that all students develop employability

skills while still at university. These skills are self-management, team working, business and customer awareness, problem solving, communication and literacy, numeracy, and the application of information technology”.

Students clearly understand that employers place increasingly less emphasis on academic credentials while the so-called “soft” currencies are growing in importance. HE Institutions are assumed to have increased responsibility for preparing graduates to become “employable” and to find ways to achieve this target although there are voices against the so-called “marketization” of HE. Relevant concepts that have proven essential to the discussion on graduates’ employability are the awareness of the importance of soft/ transferable skills by the stakeholders, the learning and assessment methods needed to acquire soft/transferable skills, and the required training of teachers in order to teach skills (Asonitou, 2014). Teachers should use particular techniques in order to promote critical thinking, innovation and professional skills, and finally a holistic education should be provided that can have a significant effect on the students’ perceptions of the skills and abilities important for success in the business world. These particular techniques may include lectures and demonstrations, case analysis and discussion, problem-based learning, role play in decision situations, group research, new assessment techniques and peer evaluation based on written and oral reports.

The teaching methods should encourage teamwork, should promote argumentation and the effective use of teaching equipment as well as investigative research projects to encourage self-learning, sensitivity teaching through discussions of ethical cases classroom, discussions with practicing professionals, field trips and visits, work shadowing, project work, cooperative learning and computer-assisted instruction (Apostolouet. al 2013). Several different learning strategies have been recommended and assessed, including work placements, simulation games, task-based or practice-based, experiential, and service learning. EU has responded to the requirements of the new era by introducing International Conference “Science in Technology” SCinTE 2015 the concepts of

learning outcomes and the European Credit System (ECTS). These notions constitute a paradigm shift towards student-centred education which unfortunately remains underdeveloped, compared to the well-known teacher-centred educational pattern.

Additionally, the EU has made specific recommendations which include a call for mandatory certified training for professors and the creation of a European Academy of Teaching and Learning by 2020 (EU, 2013). In the Greek context although the relative laws for the introduction of skills in the HEIs curriculum are voted (Law 3374/2005 and 4009/2011), in practical terms ECTS has been a mechanical calculation of teaching contact hours and not the essential transformation of the curriculum (Zaheilas, 2012; Asonitou, 2015a, b). The delay towards a realistic transformation of the curriculum in the Greek HEIs is due to indigenous barriers that exist in the local HE system that span all stakeholders' attitude; teachers, students, administration and business professionals (Asonitou, 2015c). For example, qualitative research has shown that barriers coming from accounting teachers include their hesitation as to "how proper is it to teach skills in higher education", the lack of their own professional skills, fear of the unknown and institutional inertia, the limited practice of new teaching methods, and even a tendency to "ignore" certain laws given the lack of control and sanction system. In many cases imported institutions which were successfully implemented abroad have met local resistance due to fact that the local "system" absorbs any practices and efforts which are not in line with the established local interests. Lack of space and proper equipment as well as big size classes are also acknowledged as barriers to skills development: Students have their own share on the responsibilities to adopt innovative approaches to ensure skills development. These include their lack of readiness (low motivation, extended year of studies), the high absenteeism rate and the passive attitude in the classes.

There are enormous challenges in creating a culture of employability across an institution and engaging effectively with students, staff and employers to enhance graduate employability. As engaging with employers is crucial to supporting the employability of graduates. **Wilson (2012)**in

his work "A Review of Business–University Collaboration" stressed the importance of business/HE provider collaboration to the development of key skills and knowledge for employment. It also acknowledged that HE providers have a central role in providing "high-level skills, a world-class research base and a culture of inquiry and innovation" and that they were "an integral part of the supply chain to business – a supply chain that has the capability to support business growth and therefore economic prosperity."

The Wilson's review also emphasised the importance of work experience in enhancing graduate skills and ensuring smooth transition between university or college and business environments and made a recommendation made to increase the number of opportunities.

3- The proposal framework for supportive and enabling employability initiatives:

This paper will propose a model for integrating employability to encourage accounting students to consider their career planning, to reflect on their aspirations, to identify their personal and professional priorities, and to establish aims and ambitions. This framework aims for embedding employability in the curriculum and ensuring that students are able to make a connection between employability outcomes and their discipline; this will in turn encourage students to better engage with employability initiatives, which can make them more rounded and marketable graduates. A key element of this approach is to encourage students to become independent learners and thinkers regarding their career planning and development. Individuals with high levels of self-efficiency, self-confidence and self-esteem have stronger commitment to move from higher education to career and will be more likely to persist in the face of external obstacles.

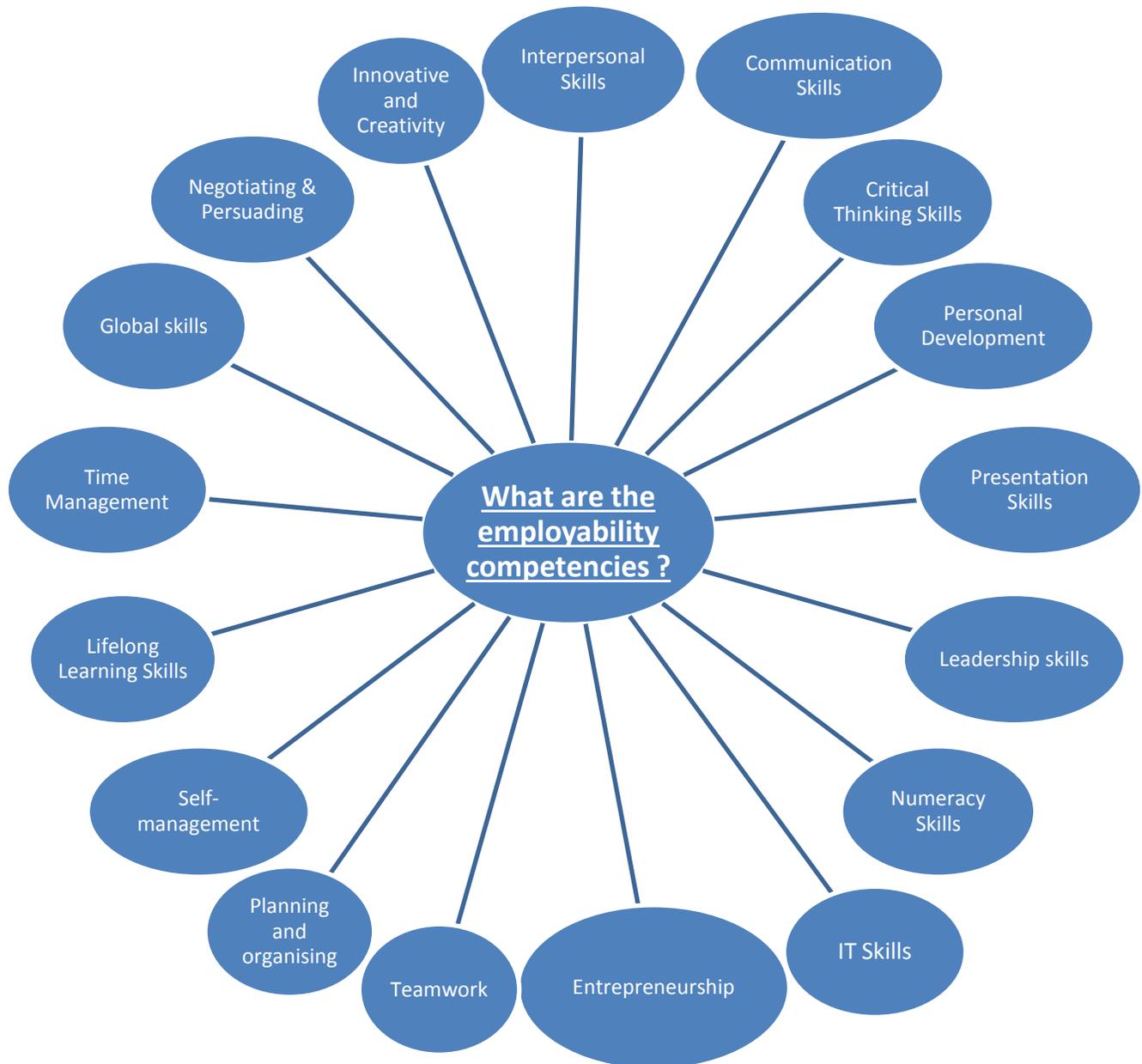
The proposal has two elements:

- 1- What are the employability competencies should be integrated into accounting education?
- 2- How these employability competencies should be integrated into accounting education?

4-1 What are the employability competencies should be integrated into accounting education

In term to the first element i.e. what are the employability competencies should be integrated into accounting education, the authors explore the literature and conclude with a set of 20 skills and competencies should be integrating into accounting education as it is shows in illustration below:

4-2 What are the employability competencies should be integrated into accounting education?



There are not many who would disagree that accounting graduates need well developed technical or hard skills and generic or soft skills. Communication skills are an important component of generic skills, and accounting educational research to date has addressed mainly writing

and presentation skills. Research on developing accounting students' interpersonal skills has received scant attention.

Today, if a graduate is looking to fill accounting and finance jobs at any firm, the firms will be searching for candidates with the necessary education and certifications. But degrees, diplomas and designations aren't everything. The ideal hire will have great interpersonal skills and some general knowledge about the business world too.

The following section of the paper will discuss the 20 competencies and skills which form the first part of the framework i.e. **What are the employability competencies should be integrated into accounting education?**

1- Interpersonal Skills:

Interpersonal skills are the skills used by a person to interact with others properly. In the business domain, the term generally refers to an employee's ability to get along with others while getting the job done. Interpersonal skills include everything from communication and listening skills to attitude and deportment. Good interpersonal skills are a prerequisite for many positions in an organization. Interpersonal skills are one of the most crucial skills for an accountant and is often a reason many candidates are not successful after the interview. It is the ability to explain accounting and finance (technical accounting, business cases and results, plans, forecasts, etc) to both finance, non-finance people and to senior managers. It is the skill of 'facing off' to the business, resisting challenge and push back and handling it with poise and composure. If the accountant can do this and command the attention of some senior stakeholders then he/she capture the attention of the audience he/she are delivering to and receive better buy in.

2- Communication Skills:

Communication skills consist of verbal and non-verbal modes of transferring information to another person as well as active listening skills to absorb what others are communicating. Accounting and finance staff need to be able to tell the story behind the numbers in an easy-to-digest manner, particularly when it comes to informing colleagues in other departments or clients who may be unfamiliar with accounting principles and jargon. For this reason, written, verbal and even visual communication skills are critical for success in accounting and finance jobs today. Accountant being a strong communicator is all about how he/she connect with colleagues and those external from the business who need to deal with. This is ability to simply come over as friendly, clear and responsible as you can both over the phone and in person.

3- Critical Thinking Skills:

Critical Thinking as Defined by the National Council for Excellence in Critical Thinking, 1987

Critical thinking is the intellectually disciplined process of actively and skillfully conceptualizing, applying, analyzing, synthesizing, and/or evaluating information gathered from, or generated by, observation, experience, reflection, reasoning, or communication, as a guide to belief and action. In its exemplary form, it is based on universal intellectual values that transcend subject matter divisions: clarity, accuracy, precision, consistency, relevance, sound evidence, good reasons, depth, breadth, and fairness. The Accounting Education Change Commission has called for a reorientation in accounting education that emphasizes development of the student's capability to learn and preparation of students for life-long learning. As accounting educators consider the implications for teaching and assessment strategies, the cogent research in other academic fields is useful in developing the response to the committee's recommendations.

4- Personal Development:

Personal Development in Accounting and Finance course overall helps the students to understand how their career goals come about, where do they stand now and understanding the journey and process which they will have to go through in order to achieve their career goal. Personal

development covers activities that improve awareness and identity, develop talents and potential, build human capital and facilitate employability, enhance the quality of life and contribute to the realization of dreams and aspirations. Personal development takes place over the course of a person's entire life. Not limited to self-help, the concept involves formal and informal activities for developing others in roles such as teacher, guide, counselor, manager, life coach or mentor. When personal development takes place in the context of institutions, it refers to the methods, programs, tools, techniques and assessment systems that support human development at the individual level in organizations.

5- Presentation Skills:

Today's accounting and finance professionals are taking on more strategic roles in their organizations and interacting more frequently with other departments. As a result, strong presentation skills are more critical than ever to make compelling points, package information and explain technical information to non-financial stakeholders. If the accountant wants to build influence in the company, sooner or later the accountant will need good public speaking skills to present the ideas to managers, colleagues or clients. Therefore, good presentation skills are an important skill in any profession including accounting. Poor communication reflects badly on the individual and the organisation. Presenting information clearly and effectively is a key skill to get your message or opinion across and, today, presentation skills are required in almost every field.

6- Leadership skills:

The job of an accounting manager is as much about leading people as it is about balancing the books. These are some leadership skills that accounting managers need to succeed. Accountants are not always considered the most outgoing or extroverted types. When most people think of accountants, they think of ledgers – not leaders, but like most of the popular myths about accounting and finance professionals. Crunching numbers might be an accountant's calling, but that does not mean that an accountant can simply do without leadership skills. Indeed, if the accountant

in an accounting management position, or have any aspirations of being promoted to one, the accountants very much need to hone the abilities as a leader. Whether one is an office manager or a project leader, all good leaders require a number of soft skills to help them positively interact with employees or team members. Employers seek these skills in the candidates they hire for leadership roles. When the firms hire for accounting and finance jobs, look for professionals with strong leadership skills, who can step into more senior roles when the time is right. Look for ambitious self-starters who can adapt well to change and who embrace continuous learning and personal development. During the interview process the firms assess whether a candidate is likely to be able to share new insights, generate fresh ideas, and motivate, engage and eventually mentor other members of your team.

7- Numeracy Skills:

In accounting numeracy plays a vital role when students gather information and data, and make calculations to work through problems and communicate information with supporting evidence. All accounting educators have a role to play in helping to develop students' numeracy skills. It is important that accounting teachers identify how to support students to develop numeracy skills in a way that fits with the content of the accounting curriculum. Numeracy is the ability to reason and to apply simple numerical concepts. Basic numeracy skills consist of comprehending fundamental arithmetic's. Expertise in mathematics is not required to succeed as a bookkeeper or an accountant. What is needed however, is the confidence and ability to be able to add, subtract, multiply, divide as well as use decimals, fractions and percentages. Competent bookkeepers and accountants should be able to use mental calculations as well as a calculator to perform these numerical skills. The ability to use a calculator effectively is as important- as the ability to use a spreadsheet program.

8- IT Skills:

IT skills are called end-user computing skills to cover how to use a computer. The current millennium brings many different challenges and opportunities for the accounting profession. One

of these challenges is Information Technology/Information Systems (IT/IS). Both academics and practitioners have recognised the value and importance of IT/IS in the achievement of success in the competitive business world and IT/IS skills as being essential to long-term success for accountants. Therefore, accountants should possess strong skills and knowledge in the IT/IS area than ever before. In addition, computer-based accounting information systems are of vital importance to modern organisations. The challenges facing organisations in the 21 century require the skills of a special kind of accountant who can play the user, manager, designer, and evaluator of the information and IT systems.

9- Entrepreneurship:

The capacity and willingness to develop, organize and manage a business venture along with any of its risks in order to make a profit. The most obvious example of entrepreneurship is the starting of new businesses. In economics, entrepreneurship combined with land, labour, natural resources and capital can produce profit. Entrepreneurial spirit is characterized by innovation and risk-taking, and is an essential part of a nation's ability to succeed in an ever changing and increasingly competitive global marketplace. The Accounting education should offer a unique blend of academic, professional and practical area to develop the student both as an accountant and an entrepreneur. With accounting even more important in the modern financial climate, the subsequent opportunities for employment in the field of accounting and finance can provide graduates with a platform for a successful career in business. By combining accounting knowledge with the mindset and skills of an entrepreneur, the graduates will be ready to enter the business world.

10- Teamwork:

Teamwork is generally understood as the willingness of a group of people to work together to achieve a common aim. For example, we often use the phrase: "he or she is a good team player". This means someone has the interests of the team at heart, working for the good of the team. In the Accounting field in the firm's people with different abilities and skills work together in groups in

order to accomplish a similar goal. Teamwork is used a lot in the field of accounting in order to complete tasks, evaluate clients, and report/analyze financial statements.

11- Planning and organising:

Prioritising, identify critical tasks, arrange tasks in a logical order, establish priorities systematically, differentiating between urgent, important, and unimportant tasks. Use a "to do" list, task plan, or similar planning devices to note action plans, deadlines, etc. Nearly all postings for finance and accounting jobs today include these abilities on their list of requirements: Planning and organizational abilities; multitasking; analytical and problem-solving skills; the capacity to work without supervision and under pressure; and the ability to work well in teams and independently. Certainly, for accounting and finance professionals who manage company funds, qualities such as attention to detail, accuracy and a highly developed sense of discretion and confidentiality are indispensable. For your own particular workplace, other qualities such as a sense of humor may be a priority.

12- Self-management skills:

The best definition of self-management skills is the personal application of behavioural change tactics that produces a desired change in behaviour. Self-management skills are a form of behavioural intervention during which a professional teaches an individual how to modify and change behaviour.

13- Lifelong Learning Skills:

Lifelong learning is the provision or use of both formal and informal learning opportunities throughout people's lives in order to foster the continuous development and improvement of the knowledge and skills needed for employment and personal fulfilment. Accounting graduates should have the ability to perform efficiency by continuing education and development.

14- Time Management skills:

Time management is the act or process of planning and exercising conscious control over the amount of time spent on specific activities, especially to increase effectiveness, efficiency or productivity.

15- Global skills:

Global skills specifically as having to do with international, cultural or linguistic knowledge. While that may be true, global skills can mean so much more than that. When an individual spends time abroad and immerses his or herself into another culture, that person is not only learning the language and culture, but also about his or herself. One learns to adapt and be flexible in new situations.

16- Negotiating, influence & Persuading:

Negotiation, influence and persuasion are all closely linked and are all aspects of interpersonal and communication skills. However, there are subtle differences which are defined below;

17- Negotiation

The ability to discuss an issue with one or more other people to determine ways to reach agreement and mutual satisfaction. This usually relates to an issue or issues where both parties have an existing interest or opinion.

18- Influence

The ability to change others' attitudes, opinions or behavior and can be direct or indirect.

This usually relates to an issue or issues that are not currently being addressed or considered.

19- Persuasion

The ability to deliberately influence others to change an attitude, opinion or behavior. Persuasion differs from influence mainly in the intent; i.e. persuasion is direct and deliberate, whereas influence

can also be indirect. For example, many of us are influenced in our choices, attitudes or opinions by peers or people we respect without them actively persuading us in that direction.

20- Innovative and Creativity:

A way of looking at problems or situations from a fresh perspective that suggests conventional solutions but thinking outside the box. Creative thinking can be stimulated both by an unstructured process such as brainstorming, and by a structured process such as lateral thinking.

How these employability competencies should be integrated into accounting education

The authors identify 15 ways to answer the question of how employability competencies should be integrated into accounting education as follows;



- 1- **Work experience** Evidence of work experience is attractive to recruiters. Hence, we will increase the opportunities for students to gain accredited work experience through placements, internships, volunteering and work-based projects in the UAE and overseas.
- 2- **Student Professional Development Plans** (SPDP)

SPDP will help students take control of their career by implementing structured Professional Development, supported by career advisor and relevant professional services.

- 3- **Integrating a capstone course** which will give culminating experience – a course is designed to provide opportunities for students to integrate knowledge from their core and concentration courses, to gain insight into the meanings of professionalism and professional practice, and to reflect on the norms of a discipline or profession.
- 4- **Targeted Support** Programmes under-achieving with respect to employment will receive specific support to rectify underlying issues in the curriculum, teaching and related experiences.
- 5- **One stop shop for job and career** as part of Professional development Unit for students and graduates to access information and support (on-line and in person) on a full range of jobs, from on/off campus part-time jobs to graduate schemes
- 6- **New graduate support** The first few months after graduation are critical. We will provide job coaching and employability support for graduates who are not in appropriate employment in the first six months after graduation.
- 7- **Employer Engagement Plan** to enhance the relationships with graduate recruiters to increase our graduates' opportunities for employment, we need to increase our exposure and voice with graduate recruiters.
- 8- **Curriculum Based Activity** Graduates are increasingly asked to demonstrate their creativity, flexibility, and ability to work across boundaries: the curriculum for employability will enable us to embed opportunities in the curriculum that promote and develop these attributes.
- 9- **Alumni Network** Establishing an an immense network of professional contacts. Alumni are usually offered exclusive job postings, resume reviews, webinars, networking events, and a variety of online videos and resources.

- 10- **Assessment and Teaching Strategies** encourage students to engage in deep learning, critical thinking and develop employability competencies and attributes. This is achieved through the use of learning by Doing based opportunities within the learning content.
- 11- **Study Abroad**: Setting up an study abroad initiative which offer a wide range of overseas opportunities available for students.
- 12- **Learning Foreign Language**: Students have the opportunity to learn an additional foreign language will enhance their employability
- 13- **Industry/Research Projects**: Improve the range and availability of student work placement and research project opportunities.
- 14- **Professional Guest Speakers Program**: Engagement through guest presentation, research projects and industrial trips. This will allow students enhancing practical and technical knowledge in a particular field and developing real world knowledge experience, insights and perspectives.
- 15- **Incorporate Careers and Employability** related transferable skills training and education across all academic curricula.

The above proposal views employability as an important aspect of the accounting student learning experience, and integral to learning. In such a competitive environment, a university is committed to employability development and implementation through the following values:

- A. Attainment Going: Encourage students to maximise their potential and opportunities and prepare themselves for world of work.
- B. Attainment Inspired: Inspire students through our values, ideas and commitment to academic excellence and professionalism, supporting all to achieve their potential.
- C. Attainment Challenged: Encourage students to think creatively and innovatively, and to take initiatives to challenge themselves and, take responsibility and ownership of their career planning.

- D. Attainment Committed: Commit to providing quality learning experience for our students and promoting student engagement, commitment and success through academic, personal and professional development.

Conclusion:

Over the past two decades the massification of higher education has been matched by an increasingly global labour-force and work-environment. Thus, the requirement for graduates to possess high quality, transferable 'employability' skills is becoming increasingly important. Therefore, employability has become a central issue of interest for Higher Education Institutions. Policy-makers and researchers claim that Higher Education has the potential and the responsibility to contribute towards this direction by developing certain skills and competences to students that will enable them to become highly competitive in the professional arena. However there are still questions as to how Higher Education Institutions can respond to this challenge and how they can overcome the obstacles to achieve the desired results. In the Higher Education environment there should be more organised dissemination activities on the institute level about the role of skills and competences within the curriculum. Higher Education Institutes should urgently organise internal specific division that will concentrate on issues like teacher training on the employability, dissemination of information and evolutions on integrating, recommendations, proposals and seminars to academic teachers on teaching, learning and linkage these activities to the employability. This is the missing link that will bring teachers closer to important professional skills and certainly more research is required in order to support Higher Education to reach the global standards.

There is no denial that university graduate employability has become a yardstick performance indicator of the quality of higher education in the context of quality assurance and qualification framework. Higher education institutions within a fierce competition are engaged in addressing their curriculum reforms and reshaping their move from teaching to learning paradigm for the sake of promoting the significance of core, transferable skills that make their graduates employable upon the completion of their academic degrees. However, such preoccupation is without fears of transforming the role of higher education institution in providing proper education of a qualified good citizenship to a mere training and instruction provider. Intellectualism creation which is the

core quality production of higher education may be transformed into homogenous obedient robotism. This paper provides a framework of integrating the employability competencies and skills by two elements: what are the employability competencies should be integrated into accounting education and how these employability competencies should be integrated into accounting education. This proposal framework will help the accounting education emphasizing on the importance of embedding employability in the curriculum and ensuring that students are able to make a connection between employability outcomes and their discipline. Also, providing a range of co-curricular and extra-curricular opportunities for students to enhance their employability by building links with the labour market and encouraging students to do the same. The literature finds value in a wide range of connections between universities and employers. In particular, there is evidence of the impact of providing students with real connections to employers and actual experience of the labour market. In addition, this framework will support students to increase their confidence, self-belief and self-efficacy through their studies and encouraging reflection and increasing students' capacity to articulate and communicate their learning to employers.

Further research:

This paper provides the framework of integrating employability skills but for further research it will need to test this framework by exploring and seeks opinions and perceptions of the ranking of importance among these 20 skills. Also, research further into the best combinations of the 15 methods of integration into the accounting curriculum from accounting academics teaching at universities and the accounting practitioners. Also, this framework needs to be tested and implemented into the university accounting curriculum, then measured and followed up on the impact it has had on the graduates and the job market.

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