

To What Extent Are the Professional Skills Gained Through Accounting Education Programs in Palestinian Universities Compatible with International Accounting Education Standard No. IES03

Mahmoud Sobhi Jumaa Hassan^{1*} , M. Uma Devi² 

(Type: Full Article). Received: 7th Apr. 2025, Accepted: 8th Nov. 2025

Accepted Manuscript, In Press

Abstract: Purpose: International research demonstrates that the employability skills of recent accounting graduates are seen as a critical concern. This study aims to assess the alignment of the professional skills acquired through the accounting education curriculum in Palestinian universities with the standard international accounting education IES03. **Methodology:** The study employed a descriptive-analytical approach. A questionnaire was developed for this purpose and distributed to accounting graduates working in government institutions and ministries; the collected data were analyzed using the SPSS program. **Results:** The findings indicate that the accounting education programs in Palestinian universities facilitate the development of all skills outlined in IES03. The highest degree of alignment was observed for personal skills, followed by organizational, interpersonal, and communication skills, and finally, intellectual skills. **Conclusions:** The findings provide sufficient evidence that Palestinian universities comply with the requirements of International Education Standard 3 (IES 3). This indicates their effective integration of the professional skills prescribed by the standard into accounting education programs. **Recommendations:** Universities are recommended to align curricula with the (IES03) competency framework to achieve Quality Education and Sustainable Development Goal 4. **Keywords:** Accounting, Accounting Curriculum, Professional Competence, Higher Education, IES03, Quality Education (SDG4).

إلى أي مدى تتفق المهارات المهنية المكتسبة من خلال برامج التعليم المحاسبي في الجامعات الفلسطينية مع المعيار الدولي الثالث للتعليم المحاسبي

محمود صبحي جمعه حسان^{1*}، وم أوما ديفي²

تاريخ التسليم: (2025/4/7)، تاريخ القبول: (2025/11/8)

ملخص: الهدف: تُظهر الأبحاث الدولية أن مهارات التوظيف لخريجي المحاسبة الجدد تُعتبر مصدر قلق بالغ، كما يهدف البحث الحالي إلى تحديد مدى توافق مناهج تعليم المحاسبة في الجامعات الفلسطينية مع معيار التعليم المحاسبي الدولي الثالث. **المنهجية:** تم تحقيق أهداف الدراسة باستخدام المنهج الوصفي التحليلي، وتم إعداد استبيان خصيصاً لهذا الغرض وتوزيعه على خريجي تعليم المحاسبة العاملين في المؤسسات والوزارات الحكومية. علاوة على ذلك، تم تحليل النتائج باستخدام برنامج SPSS الإحصائي. **النتائج:** أظهرت النتائج أن برامج تعليم المحاسبة في الجامعات الفلسطينية تسمح بتطوير جميع المهارات وفقاً لمعيار IES03، وكانت أعلى نتيجة من حيث التوافق هي المهارات الشخصية، ثم التنظيمية، ثم الاتصال والتواصل، وأخيراً الفكرية. **الاستنتاجات:** توفر نتائج الدراسة أدلة كافية على التزام الجامعات الفلسطينية بمتطلبات المعيار الدولي للتعليم المحاسبي الثالث (IES 3). ويشير ذلك إلى نجاح هذه الجامعات في تضمين المهارات المهنية التي يتطلبها المعيار ضمن برامج التعليم المحاسبي. **التوصيات:** يوصي الجامعات بمواءمة المناهج الجامعية مع إطار الكفاءات (IES03) لتحقيق جودة التعليم وهدف التنمية المستدامة الرابع. **الكلمات المفتاحية:** المحاسبة، المناهج المحاسبية، الكفاءة المهنية، التعليم العالي، معيار التعليم المحاسبي الدولي 03، التعليم الجيد.

1 PhD. Program, Department of Commerce and Management Studies, College of Arts and Commerce, Andhra University, Visakhapatnam, Andhra Pradesh, India.

2 Department of Commerce and Management Studies, College of Arts and Commerce, Andhra University, Visakhapatnam, Andhra Pradesh, India

* Corresponding author: mahmoudhassan.rs@andhrauniversity.edu.in
ORCID iD (Mahmoud Sobhi Jumaa Hassan): <https://orcid.org/0009-0006-9828-9878>

1 برنامج الدكتوراه، قسم التجارة والدراسات الإدارية، كلية الآداب والتجارة، جامعة أندرا، فيساخاباتنام، ولاية أندرا براديش، الهند.

2 قسم التجارة والدراسات الإدارية، كلية الآداب والتجارة، جامعة أندرا، فيساخاباتنام، ولاية أندرا براديش، الهند.

الباحث المراسل: mahmoudhassan.rs@andhrauniversity.edu.in

Introduction and Study Objectives

Accounting education plays a vital role in economic development and the enhancement of professional skills by promoting accurate financial reporting (Abubaker *et al.*, 2024). International accounting convergence has become a necessity following the globalization of economic activities (Abu Alia, Amarneh, & Abdeljawad, 2024). Since the 1980s, numerous discussions and critiques have been held regarding the accounting education curriculum, specifically what should be covered and whether it effectively bridges the widening theory-practice divide (Olazaran, Albizu, Otero, & Lavía, 2019). Graduates often experience a gap between the skills acquired at university and the demands of the labor market, highlighting the necessity for colleges to modify their curricula to incorporate more practical and market-relevant training (Alsughayer & Nuha, 2023). The inability of accounting education programs to keep up with rapid changes in the corporate world has led to a growing gap between accounting education and professional practice (Siegel *et al.*, 2010; Al-Haddad, 2024). Professional accountants operate in a constantly evolving environment and generate new demands (Wessels P., 2004). New employer expectations for accounting graduates' aptitudes and competencies are also brought about by these changes (Wessels, 2005). The skills necessary for the accounting job market are thus lacking in recent accounting graduates (Albrecht & Sack, 2000). The dominance of instructor-centered lecturing and rote learning in universities restricts students' acquisition of essential technical skills (Al-Hanini, 2008). In today's business world, changes in the business world happen quickly, and employers' perceptions of accountants have already indicated that developing a diverse skill set is essential. Professional skills are viewed as essential by the accounting profession,

educators, students, and employers (Alshbili & Elasmr, 2020). There have been requests for the inclusion of vocational skill development in accounting education curricula, including communication, teamwork, expertise in information technology, problem-solving, and other relevant fields (Bui & Porter, 2010). Researchers in the field have always been primarily concerned with differences in learners. Professional skills are crucial, and accounting education programs must provide them, according to numerous studies (Keneley & Jackling, 2009) (Morgan, 1997) (Mameche, Omri, & Hassine, 2020). Furthermore, numerous studies have highlighted that improving the quality of accounting education programs to enable skill development is the best way to make graduates in accounting more employable (Phil, Chris, Mark, & Lyn, 2008) (Erica, Bob, & Elizabeth, 2002) (Thompson, Fernandez, Budnik, & Boston, 2008) (Mameche, Omri, & Hassine, 2020). Universities, therefore, have a significant impact on how well students are prepared to meet market demands (Lemes & Miranda, 2014) (Ott, da Cunha, Júnior, & De Luca, 2011). International attention has been drawn to the discussion concerning the objectives of instruction in accounting provided by universities (Akbulaev, Mammadov, & Shahbazli, 2021) (Stephanine & Denise, 2021) (Yapa, Nguyen, & duc, 2020) (Ali & Bassam, 2020) (Okolocha & Ifeanyi, 2020) (James & Kent, 2014) (Richard, 2015). The International Association of Accountants (IFAC) consequently founded the Board for International Accounting Education Standards, an impartial entity that establishes standards. Establishing and developing international accounting standards for accounting education is the main goal of the IAESB, which also supervises their global implementation to guarantee improved (James & Kent, 2014).

Assessing professional competency is the main goal of IES03, which makes sure that accounting education programs satisfy the necessary abilities and skills of the field and sufficiently prepare students for professional practice (Abubaker *et al.*, 2024).

Based on the above, it is evident that professional skills acquired by accountants during their education are essential in general, and particularly in meeting the needs of the Palestinian labor market. The adoption of international standards contributes to narrowing the gap between acquired skills and market requirements. The study aimed to determine the capacity of professional skills (Intellectual skills, Interpersonal and communication skills, Personal skills, Organizational skills) of the accounting department graduates at Palestinian universities is sufficiently in accordance with IES03.

Literature Review and Hypothesis Development

A gap in technical and professional competencies indicates that IAES requirements are not being fully met, a fact of which universities may be unaware (Majzoub & Aga, 2015). The application of professional skills in accounting education is hampered by a number of problems, such as regulatory frameworks that do not completely conform to IES03, a lack of trained faculty, a misalignment with labor market demands, and inadequate student training on IES03 skills (Masli , Alfatiemy , Elshahoubi , & Elheddad , 2025). In order to incorporate employability skills to fill in the technical and general skill gaps among accounting graduates, especially in language and interpersonal skills. Their willingness to learn outside of traditional academic settings is a significant barrier to providing accounting graduates with the necessary capabilities (Alsughayer & Nuha, 2023), Abubaker *et al.*'s study demonstrated that, consistent with IES03

standards, accounting education contributes to the enhancement of students' professional competence by integrating both technical content and interpersonal skill development (Abubaker *et al.*, 2024). Therefore, it's important to note that curriculum designers and university administrators should modify courses to give graduates the fundamental general skills they need to succeed in the modern workplace (Ebaid , 2021). Additionally, the main obstacle to skill development is the inadequate partnerships that HEIs have with outside groups (Asonitou, 2022). Moreover, people understand the value of the talents listed in IES03 for the job market, but they are hesitant to apply these skills to the required extent (Franchi, 2018). Employers in the accounting industry also look for technical, cognitive, and transferable skills, including self-awareness, teamwork, communication, and organization (Alshbili & Elasmr, 2020). Furthermore, the labor market demands modern technology capabilities and skills, which the Palestinian university accounting curriculum does not currently provide (Rashwan, 2018). For instance, the accounting curriculum in Tunisia improves general, intellectual, and organizational abilities but demonstrates deficiencies in interpersonal and communication skills, with varying views on the development of technical and personal skills (Mameche, Omri, & Hassine, 2020). "Lemes & Miranda found that accounting education in Triângulo Mineiro closely aligns with IES03" (Lemes & Miranda, 2014). In contrast, Al-Haddad's (2024) study revealed that, although accounting education does not fully equip graduates with the intellectual, personal, and communication skills outlined in IES03, it does foster organizational competencies. These include the ability to engage with cultural, intellectual, and social diversity and to use both formal and informal communication to identify and resolve

conflicts. Moreover, Terblanche & De Clercq's study found that standardizing critical thinking skills throughout academic accounting programs by emphasizing deliberate judgment and well-informed decision-making in the curriculum design, improves student performance and enhances their professional readiness (Terblanche & De Clercq, 2021). To determine the information and skills needed in accounting education programs in China, a study was carried out in light of the obstacles and challenges presented by the evolving corporate environment (Z.Jun, Xiaoyan, & Ming, 2005). A distance between accounting education programs and the job market emerged in the same context when evaluating accounting education in Ghana. Graduates of accounting education and Companies agreed that professional Competencies ought to be incorporated into accounting courses, as it was found that critical and analytical abilities actually make up intellectual skills. This is because employers believe that the least crucial ability is the ability to communicate, while graduates of accounting education believe that functional and technical skills are not important (Awayiga, Onumah, & Tsamen, 2010). This is because these skills are crucial qualities for accounting graduates to possess. Additionally, a study conducted in Australia on the general and technical skills included in accounting education revealed that employers felt that there was a disconnect between the knowledge graduates of accounting programs received and the abilities needed to advance the accounting field. Specifically, employers felt that graduates of accounting programs lacked general skills like teamwork, organization, and communication, while graduates of accounting programs were presumed to have technical skills related to accounting procedures and practices (Jackling & Lange, 2009). The study also emphasized the importance of Among the abilities graduates of accounting programs

must acquire in order to stay up to date with the skills needed for the accounting profession and what decision makers and practitioners require (Webb & Chaffer, 2016). It seemed that there is a lack of recognition and awareness in the academic papers published on worldwide accounting education standards, based on a focus on the academic articles published on the subject in the research and professional discourse. Thus, it was recommended that additional scholarly research be done on these problems in regard to IESs (Sugahara & Wilson, 2013). He spoke about the necessity of adhering to and implementing worldwide accounting education standards in Albania, as well as the significance of doing so. He also addressed how different nations were doing in terms of adhering to international standards for accounting education (Zenuni & Miti, 2017). While (Cerqueira & Augusto, 2025)'s study concluded that substantial deficiencies in accounting education in Brazil have resulted in misalignment with IES03 standards, thereby negatively influencing the professional formation of students. According to McPeak & Sundem's study, variations in linguistic and cultural contexts, as well as in legal, social, and educational systems, are some of the key elements impacting the development and use of worldwide IESs. It was thought that IASB was being challenged through this. The study concluded that, in order to give graduates accounting skills that are enhanced and evolved in accordance with the demands of the job market, accounting education programs should adopt worldwide accounting education standards (McPeak, Pincus, & Sundem, 2012).

Few studies have examined the skills gap in accounting education in the context of Palestinian university, Furthermore, no study in Palestine has examined the alignment between skills and IES3, despite the fact that the problem has been well covered in the international literature. By analyzing how well

accounting programs in Palestinian universities adhere to IES3, which emphasizes the development of professional skills, this study makes a distinctive contribution. This study offers fresh perspectives on how international standards are used in various educational and socioeconomic contexts by placing the investigation in a developing nation. This study shares similarities with most previous research in terms of its methodology and the mechanism used for distributing the questionnaire to collect data. However, it differs from some of them in its findings. While several of those studies concluded that their results did not align with IES03, the present study seeks to analyze this issue specifically within the Palestinian context. In addition to addressing a regional vacuum in the literature, the results provide a foundation for comparison with research conducted elsewhere, which may expand or contradict current worldwide findings on accounting education reform.

Definition of employment skills

Higher education institutions enhance graduate employability through innovation and collaboration (Abelha, Fernandes, Mesquita, Seabra, & Oliveira, 2020). Employability skills—also referred to as graduate attributes, generic skills, soft skills, non-technical skills, or graduate skills—include both technical and generic competencies (Alsughayer & Nuha, 2023). This could be because many researchers believe that technical skills are a given for graduates in accounting (Watty, Jackling, & Wilson, 2012). Employability skills are transferable attributes that enable lifelong learning and adaptability in a dynamic global environment (Tempone, *et al.*, 2012). However, no comprehensive list exists; however, these skills commonly include communication skills such as writing, listening, and oral expression (Milner & Hill, 2007) as well as analytical and critical thinking skills (Albrecht & Sack, 2000), leadership skills

(Lange, Jackling, & Gut, 2006), and time management skills (Margaret & Greg, 2010), emotional intelligence (Anne & Greg, 2009), creativity and innovation, the ability to work in teams (Carol & Dong, 1999), and problem-solving and teamwork skills (Whiting, Gardner, Milne, & Stringer, 2005). Employability generally refers to a graduate's capacity for employment and the skills that benefit both employers and employees (Franz, 2008). According to (Little, 2007), It comprises attributes, knowledge, and abilities that enhance employment prospects and career success, while also supporting career advancement and individual potential within organizations (Tam, 2011). Employability skills are a broad set of workplace-relevant qualities and abilities, and meeting employer expectations poses a significant challenge for accounting educators (Ebaid, 2021). Accounting graduates' job skills are divided into technical skills—risk analysis, decision modeling, bookkeeping, reporting, data analysis, tax preparation, and regulatory compliance (Ahmed & Mohamed, 2013). and general/soft skills, including leadership, teamwork, communication, ethics, lifelong learning, critical thinking, and problem-solving (M.K, Bakar, & Rashid, 2012). These abilities are essential as they enable the qualified accountant to employ the knowledge, they have learned in university (IFAC, HANDBOOK OF INTERNATIONAL EDUCATION STANDARDS, 2002). Accounting graduates are expected to go beyond bookkeeping, measurement, and reporting, as employers value skills beyond technical mastery, while first-level supervisors' technical skills can be developed through company training, according to (Weber, Crawford, Rivera, & Finley, 2011). However, Most employers prefer future supervisors to possess soft skills, recognizing that employees' general abilities contribute to overall organizational success

(Walker & Ainsworth, 2001). Therefore, Universities must develop students' soft skills alongside technical skills, as concerns persist about the readiness and quality of accounting graduates entering the workforce (Kate, 2014) (Graybeal, Madison, & Brian, 2011). Studies indicate university accounting education overemphasizes technical skills and underdevelops soft skills, which can be acquired both on the job and through comprehensive college programs integrating values, attitudes, abilities, and knowledge (Bunney, Sharplin, & Howitt, 2015). Then, in order to fill in any gaps in the curriculum, it is crucial to examine the competencies and skills that employers require and incorporate into the current course of study (Noel & Dave, 2003).

Professional Skills under IES03

According to (Paul, *et al.*, 2015), Education in accounting is mostly focused on the development of professional knowledge and skills. They also stress the significance of professional skill development for accounting graduates. Professional skills are categorized into five groups under the older version of IES03, General Education and Professional Skills, which was released by the IAESB in May 2004 and went into effect on January 1, 2005 (IFAC, HANDBOOK OF INTERNATIONAL EDUCATION STANDARDS, 2008):

Intellectual skills: these refer to an accountant's capacity for problem-solving, judgment, and expert judgment. From this, we derive a hypothesis:

H1: The education of accounting in Palestinian universities enables accounting department graduates to enhance intellectual skills, in accordance with IES03.

Interpersonal and communication skills: these allow a qualified accountant to collaborate and communicate with people effectively.

H2: The education of accounting in Palestinian universities enables accounting department graduates to enhance Interpersonal and communication skills, in accordance with IES03.

Personal skills refer to an accountant's conduct and attitudes on a personal level (for example, initiative, influence, self-learning, professional skepticism, anticipating and adapting to change, and self-management),

H3: The education of accounting in Palestinian universities enables accounting department graduates to enhance Personal skills, in accordance with IES03.

Skills for organization: these allow accounting professionals to work efficiently both within and with the organization to accomplish their tasks and produce the best results possible.

H4: The education of accounting in Palestinian universities enables accounting department graduates to enhance Organizational skills, in accordance with IES03.

Technological and operational skills: these encompass both broad and specific accounting abilities (For example, information technology, monitoring, calculating, evaluating risks, making decisions, and adhering to legal and regulatory obligations);

But as of July 1, 2015, the new IES03 no longer included technological and operational skills, First Professional Training: Professional Competencies, which was developed using a learning outcome method. Consequently, the professional abilities that are necessary for a certified professional accountant are now separated into four competency fields rather than five fields. While acknowledging the value of general education is not seen by the IAESB as a prerequisite for professional competence of professional accountants. Necessary element or prerequisite for the professional skill

development outlined in the updated IES03 (IAESB, 2014).

Accordingly, and based on the above-mentioned conceptual framework and based on the most important results reached by previous studies, we find that the employment of accounting education graduates in Palestine

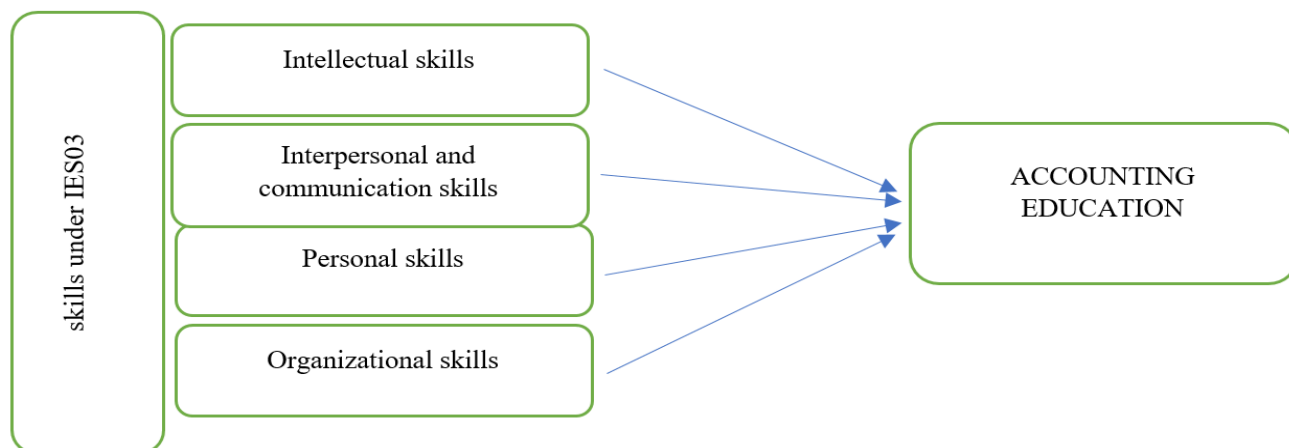


Figure (1): Research Hypothesis and General Theoretical Model.

Method

Research Design

To evaluate the skills of graduates in accounting under IES03 in the Palestinian condition, a quantitative approach was chosen (as illustrated in Figure 1 above). In order to confirm our four hypotheses, this study used a cross-sectional design and a survey questionnaire to gather respondents' perspectives.

Research Sample

The study sample is the accounting graduates whom employed in governmental organizations in Gaza Strip, Palestine, using non-random convenience sampling to access qualified accountants efficiently and ensure realistic, reliable responses.

Data Collection Tool and Research Data

Data were collected using a carefully designed survey with a five-point Likert scale (1 = least relevant, 5 = most relevant) to assess 24 professional skills based on IES03 (IFAC, HANDBOOK OF INTERNATIONAL EDUCATION STANDARDS, 2021). Of 480

must include accounting education programs that develop skills similar to those in IES03.

An outline of the suggested theoretical framework for the professional competencies that will be examined for this investigation is given in Figure 1.

questionnaires distributed to accounting graduates, 396 valid responses (82.5%) were used for analysis.

Data Analysis

Survey validity was ensured through internal consistency, calculated via item–total correlations, and reliability was confirmed using Cronbach's alpha. Convergent validity was assessed via outer loadings. Data analysis included frequencies, averages, relative weights, dispersion, and one-sample T-tests comparing means to the neutral value of 3.

Results

Descriptive Analysis

The detailed descriptive analyses are provided in Appendices 1–12.

Test of Hypotheses, Discussion and Conclusion

Analyzing passages under the "Intellectual Skills" category: A T-test implemented to determine whether or not the mean score for the response met the mean agreement score of three. The findings can be found in appendix 13.

Appendix 13 presents the arithmetic mean and probability value (Sig.) for each item in the "Intellectual Skills" field, as shown in appendix 13.

It is possible to extract the following from appendix (13)

The test value = 9.931, the $P = 0.000$ (Sig), the relative weight = 65.4%, and the arithmetic average = 3.27 overall. Thus, at a significance threshold of $0.05 \geq \alpha$, the "intellectual Skills" field is deemed statistically significant, and the standard deviation = 0.757, indicating that no discernible variation exists between the mean degree of agreement, which is 3, and the average degree of response to this field, which is 3. This indicates that the sample participants have a strong consensus on items in this field.

This can be explained by the finding from the analysis of the Intellectual Skills field items from the questionnaire that the universities have made more of an effort to help accounting education students develop their skills than is essential in order for them to assess information and data through research and analysis, which comes from a variety of different sources, as well as critical thinking and analysis skills, applying reasoning to problem solving and, to a certain extent, judging when to seek advice from problem solving experts. Less than the ability to assess information and data. Furthermore, we discover that academic institutions have acquired the necessary and additional expertise in using professional judgment after gathering all relevant information, analyzing, and selecting options. They have also honed their ability to offer suggestions for resolving disorganized and complex issues.

Analyzing passages under the " Interpersonal and communication Skills" category

A T-test implemented to determine whether or not the mean score for the response met the

mean agreement score of three. The findings can be found in appendix (14)

Appendix 14 presents the arithmetic mean and probability value (Sig.) for each item in the "Interpersonal and Communication Skills" field, as shown in appendix 14.

It is possible to extract the following from appendix (14)

The test value = 7.143, $P = 0.000$ (Sig), the relative weight = 66.4%, and the arithmetic average = 3.32 overall. Thus, at a significance threshold of $0.05 \geq \alpha$, the "interpersonal and communication Skills" category is deemed statistically significant, and the standard deviation = 0.813, indicating that no discernible variation exists between the mean degree of agreement, which is 3, and the average degree of response to this field, which is 3. This indicates that the sample participants have a strong consensus on items in this field.

This can be explained by the fact that the questionnaire's field items on interpersonal and communication skills were analyzed. It demonstrated how the university tried to assist students in obtaining training students in teamwork to meet organizational goals for work, communication, summarizing discussions and reports in all contexts, developing students' influencing and proposal skills, developing students' awareness of linguistic and cultural differences during communication, developing students' listening skills, conducting interviews, and applying consulting skills in conflicts and problems to solve them to the required extent.

Analyzing passages under the " Personal skills" category

A T- test implemented to determine whether or not the mean score for the response met the mean agreement score of three. The findings can be found in appendix (15)

Appendix 15 presents the arithmetic mean and probability value (Sig.) for each item in the "Personal Skills" field, as shown in appendix 15

It is possible to extract the following from appendix (15)

The relative weight = 68.8%, the test value = 9.749, $P = 0.000$ (Sig), and the arithmetic average = 3.44 overall. Thus, at a significance threshold of $0.05 \geq \alpha$, the "personal skills" field is deemed statistically significant, and the standard deviation = 0.707, indicating but no discernible variation exists between the mean degree of agreement, which is 3, and the average degree of response to this field, which is 3. This indicates that sample members' agreement on the items in this field is moderate.

This can be explained by the fact that universities sought to improve accounting education students' abilities to a greater level than what is required in the lifelong continuing education skill, according to the analysis of the questionnaire's personal skills field items. in addition to the ability to keep an eye on performance and add personal standards while considering ideas and other people's reactions, but only to a certain extent. less than the ability to keep learning new things. Universities have also developed time management and utilization abilities, the capacity to solve problems, and the capacity to anticipate obstacles and challenges, the ability to keep an open mind when taking advantage of new opportunities, and the ability to use professional skepticism when gathering data for critical evaluation.

Analyzing passages under the "Organizational skills" category

A T- test implemented to determine whether or not the mean score for the response met the mean agreement score of three. The findings can be found in appendix (16)

Appendix 16 presents the arithmetic mean and probability value (Sig.) for each item in the "Organizational Skills" field, as shown in appendix 16.

It is possible to extract the following from appendix (16)

The test value = 8.472, $P = 0.000$ (Sig), the relative weight = 67.6%, and the arithmetic average = 3.38 overall. Thus, at a significance level of $0.05 \geq \alpha$, the "organizational skills" category is deemed statistically significant, and the standard deviation = 0.796, indicating that no discernible variation exists between the mean degree of agreement, which is 3, and the average degree of response to this field, which is 3. This indicates that sample members' agreement on the items in this field is moderate.

This can be explained by the fact that the institution made an effort to assist students in acquiring organizational abilities that meet the necessary standard and beyond, as evidenced by the examination of the questionnaire's field questions on organizational skills. as the university made an effort to guarantee this by cultivating the abilities to carry out duties by fulfilling the organization's deadlines and the abilities to ascertain Working in line with the organization's quality standards, reviewing work, using administrative skills to train and inspire others, and using leadership to persuade others to accomplish organizational goals are all examples of skills that must be put into practice. Other skills include using technology and tools to improve decision-making, increase effectiveness and efficiency, and hone delegation abilities when assigning tasks.

Testing the study hypotheses

Based on the appendices (13-16) listed below, we can test the following hypotheses:

The tables (1) show the ranking of the degree of commitment of Palestinian universities to accounting education skills according to the third international standard:

Table (1): ranking the degree of commitment of Palestinian universities to accounting education skills according to the IES03.

#	Field	Average	Dispersion	R W	T Test	(Sig)	Position
1	Intellectual Skills	3.27	0.757	65.4	9.931	0.000	4
2	Interpersonal and Communication Skills	3.32	0.813	66.4	7.143	0.000	3
3	Personal skills	3.44	0.707	68.8	9.749	0.000	1
4	Organizational skills	3.38	0.796	67.6	8.472	0.000	2
	All sections of accounting education skills according to 3 IES	3.40	0.619	68.0		0.000	

*Statistical significance is achieved at a significance level of $0.05 \geq \alpha$ for the arithmetic mean.

First hypothesis: The education of accounting in Palestinian universities enables accounting department graduates to enhance intellectual skills, in accordance with IES03.

As shown in Table (1), the arithmetic means of the intellectual skills requirements = 3.27, and the mean score for the response score has reached 3. That is, the relative weight = 65.4%, the T-test value = 9.931, $P = 0.000$ (Sig). Therefore, compliance with this standard is considered, at a significance level of $0.05 \geq \alpha$, this is deemed statistically significant, indicating that the degree of commitment to this item of the standard is equal 65.4%. the previous findings indicate support for H1, the education of accounting in Palestinian universities enables accounting department graduates to enhance intellectual skills, in accordance with IES03. This result was expected because this type of competence, which emphasizes logical and critical analysis, is essential for professional accountants, as it enables them to use professional judgment, solve problems, and make judgments. The obtained result aligns with the study conducted by (Mameche, Omri, & Hassine, 2020), (Masli , Alfatiemy , Elshahoubi , & Elheddad , 2025), (Abubaker *et al.*, 2024), (Lemes & Miranda, 2014), but it contradicts the conclusions drawn by (Terblanche & De Clercq, 2021), (Al-Haddad, 2024), (Cerqueira & Augusto, 2025), (Alsughayer & Nuha, 2023), (Asonitou, 2022), (Franchi, 2018), (Majzoub & Aga, 2015).

Second hypothesis: The education of accounting in Palestinian universities enables accounting department graduates to enhance

Interpersonal and communication skills, in accordance with IES03.

As shown in Table (1), the arithmetic means of the interpersonal and communication skills requirements = 3.32, and the mean score for the response score has reached 3. That is, the relative weight = 66.4%, the T-test value = 7.143, $P = 0.000$ (Sig). Therefore, compliance with this standard is considered, at a significance level of $0.05 \geq \alpha$, this is deemed statistically significant, indicating that the degree of commitment to this item of the standard = 66.4%. the previous findings indicate support for H2, the education of accounting in Palestinian universities enables accounting department graduates to enhance Interpersonal and communication skills, in accordance with IES03. This outcome was anticipated because it focuses on cooperation, teamwork, communicating clearly, and awareness of linguistic and cultural differences when communicating, and this type of competence is very important for accountants so that they can apply negotiation and consultation skills in agreeing, resolving disputes, and influencing others, this outcome supports the work of (Masli , Alfatiemy , Elshahoubi , & Elheddad , 2025), (Abubaker *et al.*, 2024), (Lemes & Miranda, 2014); however, it does not correspond with the results of (Mameche, Omri, & Hassine, 2020), (Al-Haddad, 2024), (Cerqueira & Augusto, 2025), (Alsughayer & Nuha, 2023), (Asonitou, 2022), (Franchi, 2018), (Majzoub & Aga, 2015).

The third hypothesis: The education of accounting in Palestinian universities enables

accounting department graduates to enhance Personal skills, in accordance with IES03.

As shown in Table (1), the arithmetic means of the personal skills requirements equal 3.44, and the mean score for the response score has reached 3. That is, the relative weight = 68.8%, the T-test value = 9.749, $P = 0.000$ (Sig). Therefore, compliance with this standard is considered, at a significance level of $0.05 \geq \alpha$, this is deemed statistically significant, indicating that the degree of commitment to this item of the standard = 68.8%. the previous findings indicate support for H3, the education of accounting in Palestinian universities enables accounting department graduates to enhance Personal skills, in accordance with IES03. This outcome was anticipated because it focuses on preparing for lifelong learning, setting personal standards for monitoring performance and feedback, applying professional skepticism, and critical evaluation of information, and this type is very necessary for accountants so that they can foresee difficulties and opportunities, maintaining an open mind while planning solutions, and manage time and resources efficiently and effectively, Furthermore, from the perspective of graduates of accounting departments, this skill is regarded as the most crucial one for professionals, These findings are in agreement with those of (Masli , Alfatiemy , Elshahoubi , & Elheddad , 2025), (Abubaker *et al.*, 2024), (Lemes & Miranda, 2014), whereas they contrast with the findings of (Mameche, Omri, & Hassine, 2020), (Al-Haddad, 2024), (Cerqueira & Augusto, 2025), (Alsughayer & Nuha, 2023), (Asonitou, 2022), (Franchi, 2018), (Majzoub & Aga, 2015).

Fourth hypothesis: The education of accounting in Palestinian universities enables accounting department graduates to enhance Organizational skills, in accordance with IES03.

As shown in Table (1), the arithmetic means of the organizational skills requirements = 3.38, and the mean score for the response score has reached 3. That is, the relative weight = 67.6%, the T-test value = 8.472, $P = 0.000$ (Sig). Therefore, compliance with this standard is considered, at a significance level of $0.05 \geq \alpha$, which is deemed statistically significant, indicating that the degree of commitment to this item of the standard = 67.6%. the previous findings indicate support for H4, the education of accounting in Palestinian universities enables accounting department graduates to enhance Organizational skills, in accordance with IES03. This outcome was anticipated because it focuses on deadlines in implementing tasks and in reviewing work to achieve goals, and this type is very important for accountants so that they can apply delegation skills and leadership skills to achieve goals and apply tools and techniques in decision-making, this result is consistent with the findings of (Al-Haddad, 2024), (Mameche, Omri, & Hassine, 2020), (Masli , Alfatiemy , Elshahoubi , & Elheddad , 2025), (Abubaker *et al.*, 2024), (Lemes & Miranda, 2014), but it differs from the results reported by (Cerqueira & Augusto, 2025), (Alsughayer & Nuha, 2023), (Asonitou, 2022), (Franchi, 2018), (Majzoub & Aga, 2015).

limitations of the study and Potential Biases

There are several limitations to this study, including:

Sample Size and Scope: The sample was limited to employees specializing in accounting within governmental institutions and ministries. It did not include participants from other sectors, which restricts the generalizability of the findings across different industries.

Geographical limitations: The study was restricted to the public sector in the Gaza Strip and did not include the West Bank due to

geographical distance and political instability, despite the fact that the graduates' educational environment encompassed both Gaza and the West Bank.

Research Methodology: The study relied solely on the use of questionnaires and their analysis. Other research methodologies were not employed, particularly those involving more complex and rigorous analytical processes that could more accurately assess graduates' acquisition of specific skills.

Potential Biases: The sample excluded the perspectives of lecturers, as their inclusion could introduce significant bias due to their direct involvement in delivering the education programs to graduates. As a result, the study focused exclusively on graduates. Nevertheless, there remains a possibility of response bias among participants, as the evaluation was based on self-assessment rather than objective techniques that could directly and impartially assess the presence of the required skills

Conclusions and Recommendations

The study hypotheses indicate that Palestinian universities demonstrate a considerable level of compliance with IES03, particularly in developing professional skills among accounting graduates. Therefore, the findings present evidence of the degree of IES03 compliance concerning the four skills. From the graduates' perspective, personal skills represent the strongest area of accounting education in Palestinian universities, organizational skills ranked second, followed by interpersonal and communication skills, while intellectual skills ranked last. However, the findings also suggest opportunities to further enhance practical training and exposure to real-world accounting environments.

Accordingly, it is recommended that universities continue to align their curricula with IES03 competency framework by

incorporating more experiential learning components, such as internships, simulation-based courses, and case studies that boost students' communication, analytical, and problem-solving skills. Moreover, strengthening partnerships with accounting firms and the Palestinian Association of Certified Public Accountants (PACPA) could help reduce the gap between academic learning and professional practice.

In addition, policymakers and regulatory bodies, particularly the PACPA and the Ministry of Higher Education, can utilize the findings of this study to develop national guidelines that ensure the continuous alignment of accounting programs with international education standards, thereby enhancing the global competitiveness of Palestinian accounting education graduates.

Disclosure Statement

The authors declare no relevant financial disclosures related to this research.

- **Ethical Approval and Consent to Participate:** Ethical approval was obtained under the approved doctoral research protocol at Andhra University. Participation was voluntary with informed consent, confidentiality was ensured, and all referenced literature was properly cited.
- **Availability of Data and Materials:** The datasets generated for this study are part of the author's PhD dissertation and are available from the corresponding author (the first author) upon reasonable request.
- **Authors Contributions:** The first author was responsible for the study design, data collection, analysis, interpretation, and preparation of the manuscript, while the second author was responsible for supervision and guidance.
- **Conflict of Interest:** The authors declare no conflicts of interest.

- **Source of the Research:** This article is derived from a doctoral dissertation submitted to Andhra University. The dissertation is unpublished and has not yet been defended.
- **Funding:** self-funded.
- **Acknowledgments:** I am deeply grateful to God for His guidance. I sincerely thank my family, as well as my friends, professors, colleagues, and the An-Najah University Journal for their encouragement throughout this study.

Open Access

This article is licensed under a Creative Commons Attribution 4.0 International License, which permits use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license, and indicate if changes were made. The images or other third-party material in this article are included in the article's Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the article's Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder. To view a copy of this license, visit <https://creativecommons.org/licenses/by-nc/4.0/>

References

- Abelha, M., Fernandes, S., Mesquita, D., Seabra, F., & Oliveira, A. (2020). Graduate employability and competence development in higher education—A systematic literature review using PRISMA. *Sustainability*, 12(15) Article 5900, 1-27. <https://doi.org/10.3390/su12155900>
- Abu Alia, M., Amarneh, K., & Abdeljawad, I. (2024). The relevance of IFRS accounting information: evidence from a pure IFRS environment. *An-Najah University Journal for Research B (Humanities)*, 38(5), 988-1018. <https://doi.org/10.35552/0247.38.5.2193>
- Abubaker *et al.* (2024). Assessing the contribution of accounting education in saudi public universities to students' professional skills development: a study in light of international accounting education standards 3 (IES3). *Pakistan Journal of Life and Social Sciences*, 22(2), 10400-10417. <https://doi.org/10.57239/PJLSS-2024-22.2.00786>
- Ahmed, O., & Mohamed, K. (2013). Skills and attributes needed for success in accounting career: do employers' expectations fit with students'. *International Journal of Business and Management*, 8(8), 118-132. <https://doi.org/10.5539/ijbm.v8n8p118>
- Akbulaev, N., Mammadov, I., & Shahbazli, S. (2021). Accounting education in the universities and structuring according to the expectations of the business world. *Universal Journal of Accounting and Finance*, 1(9), 130-137. <https://doi.org/10.13189/ujaf.2021.090114>
- Albrecht, W., & Sack, R. J. (2000). Accounting education: charting the course through a perilous future. *Accounting Education Series*, 16, 4-11. <https://aaahqbookstore.org/catalog/book/accounting-education-charting-course-through-perilous-future>
- Al-Haddad, A. (2024). Accounting education and its role in developing and enhancing the professional skills of graduates from the accounting department in accordance with the requirements of the third standard of the International Education

- Standards (IES-3). *accounting studies* No. 5. 232–262.
<https://doi.org/10.5281/zenodo.15701449>
- Al-Hanini, E. (2008). The role of information technologies in enhancing the teaching of accounting at the Jordanian universities. *An-Najah University Journal for Research B (Humanities)*. 22(2), 544–568.
 - Ali, A., & Bassam, M. (2020). Accounting curricula in universities and market needs: The Jordanian Case. *SAGE Open*, 10(1), 1–12.
<https://doi.org/10.1177/2158244019899463>
 - Alshbili, I., & Elasmer, A. (2020). The vocational skills gap in accounting education curricula: empirical evidence from the UK. *International Journal of Management in Education* 14(3), 271–292.
<https://doi.org/10.1504/IJMIE.2020.107052>
 - Alsughayer, S., & Nuha, A. (2023). Expectations gap, market skills, and challenges of accounting education in Saudi Arabia. *Journal of Accounting, Finance and Auditing Studies*, 9(1), 22–60.
<https://doi.org/10.32602/jafas.2023.002>
 - Anne, A., & Greg, J. (2009). The value of incorporating emotional intelligence skills in the education of accounting students. *The Australasian Accounting Business & Finance Journal*, 3(2), 48–63.
<https://www.uowoajournals.org/aabfj/article/id/1425/>
 - Asonitou, S. (2022). Impediments and pressures to incorporate soft skills in higher education accounting studies. *Accounting Education* 31(2), 1–30.
<https://doi.org/10.1080/09639284.2021.1960871>
 - Awayiga, J., Onumah, J., & Tsamen, M. (2010). Knowledge and skills development of accounting graduates: The perceptions of graduates and employers in Ghana. *Accounting Education*, 19(1–2), 139–158.
<https://doi.org/10.1080/09639280902903523>
 - Bui, B., & Porter, B. (2010). The expectation-performance gap in accounting education: an exploratory study. *Accounting Education: an international journal*, 19(2), 23 – 50.
<https://doi.org/10.1080/09639280902875556>
 - Bunney, D., Sharplin, E., & Howitt, C. (2015). Generic skills for graduate accountants: the bigger picture, a social and economic imperative in the new knowledge economy. *Higher Education Research & Development*, 34(2), 256–269.
<https://doi.org/10.1080/07294360.2014.956700>
 - Carol, B., & Dong, L. (1999). Perspectives of “Fortune 500” executives on the competency requirements for accounting graduates. *Journal of Education for Business*, 75(2), 104–108.
<https://doi.org/10.1080/08832329909598999>
 - Cerqueira, L., & Augusto, S. (2025). Professional skills development in introductory accounting education: insights from Brazil and international educational standards (IES). *Accounting Education*, 34(5), 1–31.
<https://doi.org/10.1080/09639284.2025.2541183>
 - Ebaid, I. (2021). Employers' perceptions of generic employability skills of accounting graduates: evidence from Saudi Arabia. *Journal of Management and Business Education*, 4(2), 136–149.
<https://doi.org/10.35564/jmbe.2021.0008>
 - Erica, c., Bob, G., & Elizabeth, G. (2002). Personal skills development in the accounting curriculum. *Accounting*

- Education*, 11(1), 63–78.
<https://doi.org/10.1080/09639280210153272>
- Franchi, M. (2018). Percepção dos graduandos em contabilidade à aptidão e importância das habilidades do IES 3 no mercado de trabalho. *Universidade Federal de Uberlândia*.
<https://repositorio.ufu.br/handle/123456789/23655>
 - Franz, D. (2008). A pedagogical model of higher education/industry engagement for enhancing employability and professional practice. In *Proceedings work integrated learning (WIL). Transforming Futures, Practice, Pedagogy, Partnerships*, (pp. 164–169). Manly, Australia.
 - Graybeal, P., Madison, R., & Brian, G. (2011). An exploratory study of the effect of professional internships on students' perception of the importance of employment traits. *Journal of Education for Business*, 86(2), 100-110.
<https://doi.org/10.1080/08832323.2010.480992>
 - Hassan, M. S. J. (manuscript in preparation). *The extent of compatibility of accounting education in Palestine (Unpublished doctoral dissertation, not yet defended)*. Andhra University.
 - IAESB. (2014). *IES 3: Initial professional development—Professional skills (Revised)*. International Federation of Accountants.
<https://www.ifac.org/education/publications/ies-3-initial-professional-development-professional-skills-revised>.
 - IFAC. (2002). *Handbook of international education standards*. New York.
<https://www.ifac.org/education>
 - IFAC. (2008). *Handbook of international education standards*. NEW York.
<https://www.ifac.org/education>
 - IFAC. (2021). *Handbook of international education standards*. New York.
<https://www.ifac.org/education>
 - Jackling, B., & Lange, P. (2009). Do accounting graduates' skills meet the expectations of employers? A matter of convergence or divergence. *Accounting Education*, 18(4), 369–385.
<https://doi.org/10.1080/09639280902719341>
 - James, R., & Kent, P. (2014). An agenda for improving accounting education. In I. M. Author (Ed.), *The Routledge companion to accounting education* (pp. 102–121). Routledge
 - Kate, E. (2014). Shrinking the business school skill gap. *Chief Learning Officer*.
<https://www.chieflearningofficer.com/2014/08/21/shrinking-the-business-school-skill-gap/>
 - Keneley, M., & Jackling, B. (2009). Influences on the supply of accounting graduates in Australia: a focus on international students. *Accounting and Finance*, 49(1), 141-160.
<https://doi.org/10.1111/j.1467-629X.2008.00273.x>
 - Lange, P., Jackling, B., & Gut, A. (2006). Accounting graduates' perceptions of skills emphasis in undergraduate courses: an investigation from two Victorian universities. *Accounting and Finance*, 46(3), 365-386. <https://doi.org/10.1111/j.1467-629X.2006.00173.x>
 - Lemes, D., & Miranda, G. (2014). Habilidades profissionais do contador preconizada pela IFAC: Um estudo com profissionais da região do triângulo mineiro. *Advances in Scientific and Applied Accounting*, 7(2), 293-316.
<http://dx.doi.org/10.14392/asaa.2014070206>

- Little, B. (2007). Labour market issues and international employability. *Employability seminar. Sheffield Hallam University*. www.enhancingemployability.org.uk
- M.K, Bakar, A., & Rashid, A. (2012). Employability skill acquisition among Malaysian community college students. *Journal of Social Sciences* 8(3), 472-478. <https://doi.org/10.3844/jssp.2012.472.478>
- Majzoub, S., & Aga, M. (2015). Characterizing the gap between accounting education and practice: evidence from Lebanon. *International Journal of Business and Management* 10(12), 127-151. <https://doi.org/10.5539/ijbm.v10n12p127>
- Mameche, Y., Omri, M., & Hassine, N. (2020). Compliance of accounting education programs with international accounting education standards: the case of IES 3 in Tunisia. *Eurasian Journal of Educational Research*, 85, 225-246. <https://doi.org/10.14689/ejer.2020.85.11>
- Margaret, M., & Greg, S. (2010). Embedding generic employability skills in an accounting degree: development and impediments. *Accounting Education*, 19(1-2), 123-138.
- Masli, A., Alfatiemy, M., Elshahoubi, I., & Elheddad, M. (2025). Assessing compliance and impact of accounting education in Libya with IES 3 standards on students' academic performance. *Journal of Applied Research in Higher Education*. Advance online publication. <https://doi.org/10.1108/JARHE-08-2023-0351>
- McPeak, D., Pincus, K., & Sundem, G. (2012). The International Accounting Education Standards Board: Influencing global accounting education. *Issues in Accounting Education*, 27(3), 743-750. <https://doi.org/10.2308/iace-50121>
- Morgan, G. J. (1997). Communication skills required by accounting graduates: Practitioner and academic perceptions. *Accounting Education*, 6(2), 93-107. <https://doi.org/10.1080/096392897331514>
- Milner, M., & Hill, W. (2007). Examining the skills debate in Scotland. *International Journal of Management Education*, 6(3), 13-20. <http://dx.doi.org/10.2139/ssrn.1013530>
- Noel, B., & Dave, H. (2003). Business graduate competencies: Employers' views on importance and performance. *Asia-Pacific Journal of Cooperative Education*, 4(2), 16-22. https://www.ijwil.org/files/APJCE_04_2_16_22.pdf
- Okolocha, C., & Ifeanyi, E. (2020). Assessment of the adequacy of curriculum content of business education for skills acquisition in colleges of education in Edo and Delta States. *IOSR Journal of Research & Method in Education*, 10(1), 1-12. <https://doi.org/10.5539/jel.v2n2p165>
- Olazaran, M., Albizu, E., Otero, B., & Lavía, C. (2019). Vocational education–industry linkages: intensity of relationships and firms' assessment. *Studies in Higher Education*, 44(12), 2333-2345. <https://doi.org/10.1080/03075079.2018.1496411>
- Ott, E., da Cunha, J., Júnior, E., & De Luca, M. (2011). Relevance of knowledge, skills and instructional methods from the viewpoint of accounting students and professionals: an international comparative study. *Rev. contab. finanç.* 22 (57), 338-356. <https://doi.org/10.1590/S1519-70772011000300007>
- Phil, H., Chris, S., Mark, F., & Lyn, S. (2008). *Business as usual : A collaborative and inclusive investigation of existing resources, strengths, gaps and challenges to be addressed for sustainability in teaching*

- and learning in Australian university business faculties. ABDC Scoping Report. <https://api.semanticscholar.org/CorpusID:168156994>
- Paul et al. (2015). *Shaping the future of accounting in business education in Australia*. Melbourne, Australia:CPA. https://www.researchgate.net/publication/336890636_Shaping_the_future_of_accounting_in_business_education_in_Australia
 - Rashwan, A. (2018). The role of using e-learning in the field of accounting education to develop graduate students' skills. *Majalla Kairala* 12, 7-29. <http://search.mandumah.com/Record/999381>
 - Richard, W. (2015). The routledge companion to accounting education. *The International Journal of Accounting*, 50(3), 354-359. <https://doi.org/10.1016/j.intacc.2015.07.003>
 - Siegel et al. (2010). The ongoing preparation gap in accounting education: A call to action. *Management Accounting Quarterly*, 11(3), 41-51. <https://api.semanticscholar.org/CorpusID:150750762>
 - Stephanine, M., & Denise, J. (2021). Embedding work-integrated learning into accounting education: The state of play and pathways to future implementation. *Accounting Education*, 30(1), 63– 85. <https://doi.org/10.1080/09639284.2020.1794917>
 - Sugahara, S., & Wilson, R. (2013). Discourse surrounding the international education standards for professional accountants (IES): A content analysis approach. *Accounting Education: an international journal*, 22(3), 213 – 232. <https://doi.org/10.1080/09639284.2013.785860>
 - Tam, T. (2011). *The relevant information technology knowledge and skills for accounting graduates in New Zealand* (Doctoral dissertation, Southern Cross University, Lismore, NSW, Australia).
 - Tempone, I., Kavanagh, M., Segal, N., Hancock, P., Howieson, B., & Kent, J. (2012). Desirable generic attributes for accounting graduates into the twenty-first century. *Accounting Research Journal*, 25(1), 41-55. <https://doi.org/10.1108/10309611211244519>
 - Terblanche, E., & De Clercq, B. (2021). A critical thinking competency framework for accounting students. *Accounting Education*, 30(4), 325-354. <https://doi.org/10.1080/09639284.2021.1913614>
 - Thompson, A., Fernandez, M., Budnik, S., & Boston, A. (2008). APLG Panel on academia and the accounting profession: The Big 4 respond. *Accounting Education*, 23(2), 199–209. <https://doi.org/10.2308/iace.2008.23.2.199>
 - Walker, K., & Ainsworth, P. (2001). Developing a process approach in the business core curriculum. *Issues in Accounting Education*, 16(1), 41-52. <https://doi.org/10.2308/iace.2001.16.1.41>
 - Watty, K., Jackling, B., & Wilson, R. (2012). *Personal Transferable Skills in Accounting Education*. London: Routledge. <https://doi.org/10.4324/9781315871929>
 - Webb, J., & Chaffer, C. (2016). The expectation-performance gap in accounting education: A review of generic skills development in UK accounting degrees. *Accounting Education*, 25(4), 349–367. <https://doi.org/10.1080/09639284.2016.1191274>

- Weber, M., Crawford , A., Rivera, D., & Finley, D. (2011). Using delphi panels to assess soft skill competencies in entry-level managers. *Journal of Tourism Insights*, 1(1), Article 12, 98-106. <https://doi.org/10.9707/2328-0824.1011>
- Wessels, P. (2004). Information technology and the education of professional accountants. *Meditari Accountancy Research*, 12(1), 219–234. <https://doi.org/10.1108/10222529200400012>
- Wessels, P. L. (2005). Critical information and communication technology (ICT) skills for professional accountants. *Meditari Accountancy Research*, 13(1), 87-103. <https://doi.org/10.1108/10222529200500006>
- Whiting, R., Gardner, C., Milne, M., & Stringer, C. (2005). Oral and written communication apprehension in accounting students: curriculum impacts and impacts on academic performance. *Accounting education*, 14(3), 313-336. <https://doi.org/10.1080/06939280500077269>
- Yapa , P., Nguyen, H., & Duc, p. (2020). Accounting graduate readiness for work: a case study of South East Asia. *Education+Training*, 63(3), 392-416. <https://doi.org/10.1108/ET-02-2019-0036>
- Z.Jun, L., Xiaoyan, X., & Ming, L. (2005). Knowledge base and skill development in accounting education: Evidence from China. *Journal of Accounting Education*, 23(3), 149-169. <https://doi.org/10.1016/j.jaccedu.2005.06.003>
- Zenuni, B., & Miti, M. (2017). Compliance with International Education Standards of Accounting in European Union countries: The case of Albania as an official candidate for accession to the EU. *European Journal of Social Science Education and Research*, 4(6), 92-99. <https://doi.org/10.26417/ejser.v11i2.p92-99>