

Generic skills development of accounting students in Libya: perceptions versus expectations

Kamal A. Mohamed Mahmes

Department of Accounting, Faculty of Economics and Political Science, Azzaytuna
University, Libya

k.mahmes@azu.edu.ly

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Abstract

This study aims to explore Libyan university accounting students' perceptions of the gap possibly exists between the generic skills which they expect—and perceive— during the academic study, and the constraints that may hinder the development of generic skills in accounting education. This study employs a triangulation research design, guided by an interpretivist and positivism research philosophy. The study adopted a mixed-method approach to examine perceptions and expectations of the students. A survey questionnaire was used to ascertain the views regarding the gap possibly exist between the generic skills which they expect—and perceive— during the academic study. A focus group interview was also conducted to further investigate and gain insights into the findings. Accounting students perceived all five generic skill categories defined in the survey as important competencies for their future professional practice. Skills such as team-work and collaborative spirit, self-improvement and lifelong learning, innovation and creativity, problem solving, programming, self-management, negotiating, were rated among the most important skills. Students reported experiencing disparities between their expectations and actual development in different skill domains. The focus group discussion revealed that students' skills development may be constrained by their individual socio-economic circumstances and the wider social and community environment in which they live. Current political instability and conflict is a major issue impeding the practice of the development and application of students' generic skills. The social context, including culture, seems to have an influence upon the skills development programmes to meet student needs. As little of the current literature has focused on generic skills in accounting education in developing countries, this study contributes to the literature on generic skills in Libya, provide a useful framework for further studies, especially those in the Arabic region.

Keywords: *Accounting education, expectation–perception gap, generic skills, Libya.*

المخلص

تهدف هذه الدراسة إلى التعرف على تصورات طلبة المحاسبة في الجامعات الليبية بشأن الفجوة المحتملة بين المهارات العامة التي يتوقعون اكتسابها وتلك التي يعتقدون أنهم يكتسبونها أثناء دراستهم الأكاديمية، بالإضافة إلى التعرف على القيود التي قد تعيق تنمية هذه المهارات في التعليم المحاسبي. تعتمد الدراسة على تصميم بحثي قائم على التثليث المنهجي، مستند إلى الفلسفتين البحثيتين التفسيرية والوضعية. كما تبنت الدراسة منهجاً مختلطاً يجمع بين الأساليب

الكمية والنوعية للتعرف على تصورات الطلبة وتوقعاتهم. يتم استخدام استبيان استطلاعي للتأكد من الآراء المتعلقة بالفجوة المحتملة بين المهارات العامة التي يتوقعونها - ويكتسبونها - أثناء الدراسة الأكاديمية. بالإضافة إلى ذلك، أجريت مقابلة جماعية مركزة بهدف التعمق في تفسير النتائج. أظهرت النتائج أن طلبة المحاسبة يرون أن جميع فئات المهارات العامة الخمس التي تضمنها الاستبيان تُعد مهمة لمستقبلهم المهني. وقد صُنِّقت مهارات مثل العمل الجماعي والتعاون، والتطوير الذاتي والتعلم، والابتكار والإبداع، وحل المشكلات، والبرمجة، والإدارة الذاتية، والتفاوض، على أنها من أكثر المهارات أهمية. كما بينت الدراسة أن الطلبة يواجهون فجوات بين توقعاتهم ومستوى تنمية هذه المهارات فعليًا في عدد من المجالات. وأوضحت مناقشات المجموعة المركزة أن تنمية مهارات الطلبة قد تتأثر بالوضع الاجتماعي والاقتصادي للفرد، إضافة إلى التأثير الأوسع للمجتمع الذي يعيش فيه. كما تبين أن عدم الاستقرار السياسي والصراع القائم يمثلان من أبرز العوامل التي تعيق تنمية المهارات العامة لدى الطلبة. كذلك يبدو أن السياق الاجتماعي، بما في ذلك الثقافة، يؤثر في برامج تنمية المهارات ومدى قدرتها على تلبية احتياجات الطلبة. ونظرًا لأن الأدبيات الحالية (خاصة في الدول النامية) تناولت المهارات العامة في التعليم المحاسبي بشكل محدود، فإن هذه الدراسة تسهم في إثراء هذه الأدبيات من خلال دراسة تصورات طلبة المحاسبة في الجامعات الليبية حول المهارات العامة في مجال المحاسبة، كما توفر إطارًا مرجعيًا مفيدًا لإجراء المزيد من الدراسات المستقبلية، ولا سيما في المنطقة العربية.

الكلمات المفتاحية: التعليم المحاسبي، فجوة التوقع والإدراك، المهارات العامة، ليبيا.

1. Introduction

Generic skills are greatly used and respected in current discussions in society, education and professional life (Pitan, 2017; Virtanen and Tynjälä, 2018). Graduates may encounter difficulties in the accounting profession when accounting programmes fail to align adequately with the profession's expectations and requirements (Bayerlein and Timpson, 2017). Understanding differences in students' perceptions and expectations enables educators to adopt differentiated instructional approaches to develop generic skills within diverse student groups (Kirstein et al., 2018). This suggests that students with diverse needs can be effectively engaged when a variety of teaching methods and activities are employed (Good, 2006). There has been a change in the skills demand of the labour market in the past two decades (Pitan, 2017). Student views of their achievement of specific learning outcomes provide an indication of the extent to which an academic programme effectively develops the skills required to meet the needs of business today (Dinning, 2017). Development of employability and the enterprise aspects of a student's profile should become important across many universities' curricula as there is significant evidence that both are valued by stakeholders particularly employers (Dinning, 2017).

Accounting practices and profession are undergoing significant transformation in response to ongoing developments and changes within the global business environment. Technical knowledge of accounting sufficient to ensure professional success. Therefore, accounting practitioners' knowledge require a broader range of competencies across different areas to successfully meet the need of the profession (Elo et al., 2023). Watty et al. (2016) argue that one of the greatest challenges facing business schools and higher education institutions in the 21st century is not new technologies themselves, but the ability of educators to embrace educational technologies. Advancement in technological capabilities can be considered as a transformative force within the accounting profession and they expected to be an important component of accountants' professional skill

portfolios. Bakarich and O'Brien (2021) contend that emerging technologies, particularly Artificial Intelligence (AI), specifically Robotic Process Automation (RPA) and Machine Learning (ML), are likely to significantly transform the way a substantial proportion of accounting activities are performed.

There has been evidence of poor employment outcomes for graduates in the accounting discipline (Jackling and Natoli, 2015). Rebele and St. Pierre (2019) state that the limited number of required accounting courses are overloaded with technical material that students must learn, and accounting faculty are facing increased demands to improve students' technology, analytical thinking, problem-solving, and interpersonal skills and to incorporate data analytics in the curriculum. One of the main reasons of that can be explained by the expectation gap in terms of employer requirements and graduate skill levels (Keneley and Jackling, 2011).

According to Bui and Porter (2010), professional accounting bodies, employers of accounting graduates and academics alike have criticised accounting programmes for not equipping students with the knowledge, skills and attributes required or expected in the accounting profession in the changing business environment. A study conducted by Kavanagh and Drennan (2008), based on accounting students and employers, found that many non-technical skills that essential for successful professional practice are not being developed sufficiently in university accounting programmes. A number of employers have been sounding warnings to the higher education sectors that a 'skills gap' was emerging at the employer/graduate interface (Gammie et al., 2002; Bui and Porter, 2010).

Pratama (2015) identified a significant gap between the expectations of accounting academics and those of accounting practitioners. This gap may appear to exist owing to conflicting views on the purpose of university education (Howcroft, 2017). Academics view based on theoretical and conceptual considerations, whereas practitioners tend to place greater emphasis on practical experience and the immediate needs of the business (Pratama, 2015; Dolce et al., 2019). Many employers have demonstrated reluctance to recruit young Libyan graduates. This based on the perception, possibly shaped by previous experiences, that university graduates lack the generic skills required for workplace performance. This situation highlights the need for Libyan universities to develop the necessary generic skills of graduates, ensuring greater alignment between higher education outcomes and the competencies demanded by the labour market (Al Mallak et al., 2020).

Researchers from government, academia and the accounting profession agree that the lack of generic skill development is a major barrier for accounting graduates toward the employability (Jackling and Natoli, 2015; Kirstein et al., 2018; Smith et al., 2018). Although generic skills have attracted much attention from both policymakers and educationalists, little is given regarding how students acquire these skills, or how they should best be taught (Virtanen and Tynjälä, 2018). As a result, numerous calls have been made for accounting education providers to address the "skills gap" issue (Dolce et al., 2019; Al Mallak et al., 2020). Given this global phenomenon, surprisingly little accounting education research has focused specifically on Libyan students, especially those at university level. Consequently, this study investigates accounting students' perceptions of potential gaps exist between their expectations regarding the importance of generic skills in professional practice and

their perceived level of generic skill development throughout their accounting studies. Furthermore, the study seeks to providing insights into what are the main constraints for the perceived expectation–performance gap among accounting students in Libya.

The remainder of this paper is structured as follows. Section 2 identifies and reviews the relevant literature concerning the changing nature of accounting work, the changing skill requirements and competencies demanded by the profession, and the respective responsibility of developing these skills. Section 3 deals with the research methods and samples. Section 4 discusses questionnaire survey results. The focus group analysis is outlined in Section 5. The penultimate section then provides a discussion of study results and findings. The conclusions of this study are summarised in the final section.

2. Review of literature

2.1 The changing nature of accounting work

The nature of accounting work has undergone substantial transformation, largely because of the changes in the organisational, economic, and technological environment in which accounting activities are performed (Gammie et al., 2002; Pincus et al., 2017). Accounting is influenced by several trends and developments, such as technological progress and globalisation (Pincus et al., 2017). The Pathways Commission, formed by the American Institute of Certified Public Accountants (AICPA) and the American Accounting Association (AAA) to examine the future of higher accounting education, recognises that technology is used to “gather, transform, and analyze data into meaningful information for decision making” (2014, 72). The emergence and widespread adoption of advanced digital technologies, including Blockchain Technology, Big Data and Artificial Intelligence in societies and industries, and as a commitment to meeting the 21st century technology needs of students, an increasing number of universities have sped up the pace in embedding technology into the curriculum (Qasim and Kharbat, 2020). Therefore, universities have realized the need to “transform learning experiences to reflect current and emerging technologies and global trends in business” (Pathways Commission, 2012: 37).

Previous research demonstrates a gap between accounting curriculum and the applied technologies in the industry (Al-Htaybat et al., 2018; Kroon et al., 2021). Qasim and Kharbat (2020) call for radical changes in the accounting curriculum to reach a balance between existing accounting knowledge and information technology skills relevant to the profession. Supportive changes include amending respective courses to emphasise classic skills, such as problem-solving, and contemporary skills, such as new technologies, to illustrate developments practically (Htaybat et al., 2018). PwC (2015) calls for a major overhaul of the accounting curricula to include more courses in programming (Python or Java), structured and unstructured databases (SQL, MongoDB, Hadoop, etc.), multivariate and inferential statistics (including the programming language R), and data visualization tools (like Tableau, SpotFire, or Qlikview), among other desired skills. Higher-level skills (e.g., pattern recognition, critical thinking) and increased training in analytical procedures should equally be encouraged.

Kroon et al. (2021) indicate that the emerging technologies are transforming the everyday work of accountants, affecting the accounting profession by transforming the nature of

accounting tasks and the processes through which these tasks are performed. Employers frequently emphasize the importance of key skills in preparing people to be part of a flexible and adaptable workforce (Gammie et al., 2002). Employers seek an educational model in which universities assume primary responsibility for equipping graduates with the skills required to meet the needs of professional practice (Jackson, 2015; Duff et al., 2020). Graduates in addition to technical knowledge, they also have to acquire a number of professional skills that relevant to the labor market upon exiting the university (Dinning, 2017; Virtanen and Tynjälä, 2018). The primary stakeholders in the professional accounting curriculum development model are the professional accounting associations and employers (Duff et al., 2020). Succi and Canovi (2019) suggest that higher education institutions need to work not only to increase students' awareness of the importance of generic skills but also to guide them in taking individual responsibility to acquire and develop these essential skills to continuously adapt to the changing labour market and enhance their employability.

2.2 Generic skill requirements and demands

According to several predictions, the role of generic skills will be emphasised in the working world in the future (e.g., Future Work Skills 2020 2011; Convene, 2023). Accounting continues to be one of the most required college majors and competition of accounting graduates is strong, especially when compared with many other majors offered by universities. This is important to accounting education programs assess the value of an education and the opportunity of employment after graduation. (Rebele and Pierre, 2019). Accounting faculty members, given their expertise, can best use the limited time they have to educate our students and to prepare them for careers as accounting professionals (Rebele and Pierre, 2019).

According to Heckman and Kautz (2012: 451), "soft skills [are] personality traits, goals, motivations, and preferences that are valued in the labor market, in school, and in many other domains [...]". They are "a mix of personal qualities and beliefs, understandings, skillful practices and the ability to reflect productively on experience" (Yorke 2006: 13). Haselberger et al. (2012, 67) define generic skills as "a dynamic combination of cognitive and meta-cognitive skills, interpersonal, intellectual and practical skills. Soft skills help people to adapt and behave positively so that they can deal effectively with the challenges of their professional and everyday life". The International Accounting Education Standards Board (IAESB) (2019: 47) defines the term skill as "ability of a professional accountant to solve problems, to make decisions, and to exercise professional judgment". Miller et al. (2023) outline four general generic skills for the future of work and education: creativity, critical thinking, collaboration, and communication. IAESB (2019: 19) defines education as "a structured and systematic process aimed at developing knowledge, skills, and other capabilities; a process that is typically but not exclusively conducted in academic environments".

Earlier studies within the accounting demonstrated that technical competencies and oral communication abilities were perceived as more important than other than other categories of skills (Rebele et al., 1998). For example, Usoff and Feldmann (1998) found that though some students recognise the importance of nontechnical skills, many continue to rank them

much lower in importance than technical accounting skills. Gammie et al. (2002) suggested that the most highly valued sought categories of skills were communication, problem-solving, personal and interpersonal skills, a sense of responsibility, and organisational abilities. Recent empirical studies have provided further support for the view that accounting students believe that technical skills alone are insufficient to ensure successful practices within the accounting profession (Qasim and Kharbat, 2020; Elo et al., 2023) and those students gained a better understanding of important generic skills as they progressed through their courses (Kirstein et al., 2018). Tan and Laswad (2018) concluded that employers placed the greatest value on behavioural skills associated with effective teamwork, a positive attitude, and good communication skills. The skill framework adopted in this study was informed by the competency domains identified in International Education Standard 3 (IES 3), while also incorporating additional competencies considered relevant to contemporary accounting practice. This was based on the previous literature. For the purposes of the empirical analysis, this study classifies the requisite skills into five broad categories: technical knowledge and skills; technological and data-processing skills; intellectual skills; social and communication skills; and other professional skills.

2.3 Responsibility for the Development of Generic Skills

Graduates are expected to have developed not only technical knowledge but also a broad range of generic skills relevant to meet the demands of the contemporary workplace (Dinning, 2017; Pitan, 2017; Kirstein et al., 2018; Dolce et al., 2019; Al Mallak et al., 2020; Apostolou et al., 2021). Employers seek an educational model that shifts the primary responsibility to the educational institutions (Jackson, 2015; Pitan, 2017; Dolce et al., 2019).

Curriculum must be orientated both to develop specific skills to produce graduates with a mind-set that is attractive to employers (Dinning, 2017). Employers believed that university graduate employees would require further training to perform satisfactorily in their jobs (Pitan, 2017). Academicians are advised to adjust the curriculum to match to with business needs (Pratama, 2015). According to Virtanen and Tynjälä, (2018), the best way to acquire generic skills in the university context is to join in with various group activities, while in the business context is to work with other employees. Elo et al. (2023) noted that some generic skills are likely to be developed beyond the formal university environment and throughout individuals' personal and professional lives.

To sum up, gaps or deficiencies related to skills have indeed been recognised in the literature (e.g., Webb and Chaffer, 2016; Howcroft, 2017; Pincus et al., 2017; Al Malak et al., 2020). The skills gap issue is not unique to developed countries; it is also a concern in developing countries. The present study identifies the gap existing in the literature on the development and acquisition of generic skills among university students, by investigating the skills gap issue as expected and perceived by accounting students in Libya: an emerging economy in the Arabic region. Similar to Arabic countries, generic skills are an important issue that needs more attention in Libya. The Libyan context provides a distinctive setting in comparison with those examined in previous research because skill gaps in the accounting education have received limited scholarly attention within the North African context. Libya therefore represents a relevant and important setting for generating further

insights into the ongoing transformation of accounting work because the country has been undertaking initiatives to widespread educational reform in alignment with broader government goals and national development priorities. Libyan educational institutions should play a vital role in producing the human capital needed to reduce the country dependence on foreign workers. Consequently, to examine whether such gaps exist, and in order to determine what are the main constraints of the existence of such gaps, the study answers the following two research questions:

RQ1. To what extent do accounting students' expectations regarding the future relevance of different generic skills match the level of development that they perceived of those skills during their studies?

RQ1. What constraints might limit the development of students' generic skills in university-level accounting education?

3. Research methods and samples

This research was designed to comprehend accounting students' perceptions of gaps between their expectations regarding the importance of "generic skills" in professional practice and their perceived level of development of these skills during their accounting studies. It also seeks to determine the constraints might possibly hinder the development of students' generic skills in accounting education at university.

The study sample was drawn from Accounting Department at Faculty of Economics and Political Science - Azzaytuna University in Libya. The school counts more than 4500 students a year in degree programmes, and collaborates on a regular basis with a number of national and international companies. In Libya, students admitted to universities are generally eligible to undertake both bachelor's and master's degrees. In the field of accounting, completing both degrees typically requires nearly 7 years of study. The target population of the survey comprised students pursuing undergraduate and postgraduate programmes in accounting and finance. A number of graduate employees (academic staff within accounting discipline) was also included to broaden the participant pool and facilitate a comparative analysis of perceptions across individuals with diverse educational experiences, academic perspectives, and professional backgrounds.

An exploratory research design was adopted to address the research objectives, employing a mixed-methods approach that integrated quantitative (i.e., survey questionnaire) and qualitative (i.e., focus groups) methods. In designing the questionnaire, five main issues were considered which is question formulation, wording and language; the sequencing of the questions; the content of the questionnaire; the pilot study; administration of the questionnaire. Such issues can minimise bias in research (Sekaran, 2003). The questionnaire comprised 31 items addressing a range of generic skills and required participants to reflect on their learning. The generic skills examined in the questionnaire were derived from the learning outcomes for professional skills that aspiring professional accountants are expected to demonstrate, as identified and prescribed in the existing literature.

The skills examined in the current study were presented in one or more previous studies, although the wording of the skill descriptions may differ slightly from those addressed in

the prior studies as the items were initially adapted and translated from English into Arabic to ensure their comprehensibility and cultural appropriateness for the target participants, and then translated back from Arabic into English as accurately and faithfully as possible. Application to the Arabic language was also cautiously considered. After translating the questionnaire, with the researcher did himself, it was discussed in more detail through a pilot study that involved people whose native language is Arabic, for any necessary rectification and comments.

Participants were asked to indicate the extent to which they expected and perceived their accounting education to contribute to the development of these generic skills. Both open- and closed-ended questions were used to collect data about students' attitudes and beliefs towards their skills development and expectation. A five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree), was employed to measure respondents' perceptions.

Questionnaires were either handed personally to respondents or sent by e-mail because this approach facilitated access to a broader pool of respondents and allowed them to answer the survey questions relatively quickly. It was less expensive than personally administered questionnaires and less time-consuming as well. Participation in the survey was entirely voluntary, and students were under no obligation to complete the questionnaire. No academic credit was awarded for participation. The students were informed that they free to leave the study at any time. The questionnaires were administered personally by the researcher. The questionnaire was pre-tested with a small group of students to evaluate the clarity, comprehensibility, and appropriateness of the questions. Feedback obtained from the pre-test participants was subsequently reviewed. In response to the feedback received, the questionnaire was revised. The revisions were however minor. The final Arabic copies of the questionnaire were distributed in the final survey. The number of questionnaires distributed was 65. The response rate was 92 per cent (usable questionnaires 60). This rate is higher than those reported in several similar studies that employed questionnaire-based methods and targeted accounting students and/or graduates (e. g. Towers-Clark, 2015; Kirstein et al., 2018; Dolce et al., 2019).

The results pertaining to each group of generic skills were presented separately. The mean scores for expected importance and perceived development were calculated. The difference between these two mean scores was subsequently calculated to identify the extent of any perceived gap. The statistical significance of the differences was then tested. The reported levels of statistical significance are based on the results of paired-samples t-tests. Cronbach's alpha coefficients were calculated separately for each skill group to assess the internal consistency of the measures of expected importance and perceived development. All values reported in the tables are presented in rounded values. The statistical analyses and the resulting rankings were based on the precise values.

Following the survey questionnaire study, a focus group interview was hosted to further explore findings. The interview was voluntary but well represented the original population as the focus group represented fifteen students from different courses level. As the interview was undertaken in Arabic which is the native language in Libya, it was translated from Arabic into English after being transcribed. Ethically more clarifications regarding of the research topic were presented before commencing the conversation and interviewees

were given the chance to seek this clarification. To elicit open and unguarded answers to the questions asked throughout the interview it was stressed that confidentiality and anonymity is ensured.

For data analysis, grounded theory approach (Strauss and Corbin, 1998) was employed. This due to the lack of knowledge regarding the specific factors and relationships that may enhance accounting education skills. This approach enables the categorisation of concepts (sub-categorisation) that derived from the interview through segmenting information under its context. The interview was organised according to the following broad themes: technical skills; technological and data processing skills; intellectual skills; social and communication skills and other professional skills. The design of the interview questions reflects the research objectives and was based on the previous literature. The interview was recorded although the recorder was switched off when requested by respondents. Interviewees' gender was mixed, male and female. Their level of education was also varied. The following sections present the results emerge from the survey questionnaire, as well as the key findings deduced from the focus group interview

4. Questionnaire survey results

Table 1 presents the demographic characteristics of the study sample. The table shows that 57% of respondents were male, while 43% of them were female. The majority of the respondents belonged to the 18–25 age group (70%); only 7% were over 30 years old. 55% of the respondents had no work experience, whereas 18% had more than one year of work experience. 15% of them had more than three years of work experience. The remaining respondents had less than one year of professional experience (12%). In terms of academic level, the sample comprised 65% bachelor's degree students and 35% master's degree students.

Table 1: Demographic composition of the sample. (n = 60)

Demographic	
Gender	
Male	34 (57%)
Female	26 (43%)
	60
Age	
18-25	42 (70%)
26-30	11 (18%)
31 or over	7 (12%)
	60
Work experience	
None	33 (55%)
Less than 1 year	7 (12%)
From 1 year to 3 years	11 (18%)
More than 3 years	9 (15%)
	60
Degree Level	

Bachelor	39 (65%)
Master	21 (35%)
	60

Source: Author's own analysis

As the study employs a survey questionnaire based on a five-point Likert scale, Cronbach's alpha test was used to assess the internal consistency and reliability of the measurement items. According to George and Mallery (2005), a Cronbach's alpha value above 0.70 is generally considered to demonstrate an acceptable level of reliability. This can decrease to >0.6 (Hair et al., 1998). As shown in Table 2, all values of Cronbach's alpha coefficients were greater than 0.6, indicating that the items have an acceptable level of internal consistency and reliability.

Table 2: Results of Cronbach's Alpha Test of Questionnaire Reliability

Measurement items	No. of items	No. of cases	Expected Cronbach's Alpha	Perceived Cronbach's Alpha
Technical skills	5	60	0.61	0.62
Technological and data processing skills	5	60	0.78	0.78
Intellectual skills	5	60	0.78	0.75
Communication skills	7	60	0.81	0.84
Other professional skills	9	60	0.80	0.86

Source: Author's own analysis

Tables 3–7 report the mean scores, standard deviations, and corresponding rankings for the expected importance and perceived development of the generic skills examined in the study. The following sections provide the results related to each skill.

4.1 Technical skills

This group of skills encompasses those considered specific to the accounting field, and theoretical knowledge acquired through university courses. These skills are knowledge of different fields; juridical knowledge, foreign languages, financial management and accounting skills, theoretical understanding, research methodology and statistics. Table 3 summarises the results. The table shows that the mean of answers of expected importance in all technical skills ranges between 3.00 and 3.90. The mean of answers of perceived development in all technical skills ranges between 2.34 and 3.54. Financial management and accounting skills, and theoretical understanding skills received the highest rating in terms of expected importance, whereas foreign language skills had the lowest mean score among both the technical skills and all skills included in the questionnaire, ranking 31st overall.

Paired-samples t tests revealed statistically significant discrepancies between expected and perceived skills across four of the five technical skills examined (see Table 3). Significant differences were found for knowledge of different fields and understanding of

the broader picture with $t(59) = 2.39$, $p = 0.020$ and $d_z = 0.31$; juridical knowledge, $t(59) = 5.20$, $p < .001$ and $d_z = 0.67$; foreign language proficiency, $t(59) = 3.11$, $p = .003$ and $d_z = 0.40$; and financial administration/accounting skills and theoretical understanding, $t(59) = 2.33$, $p = .023$ and $d_z = 0.30$. The difference between expected and perceived skills in research methodology and statistics did not reach statistical significance, $t(59) = 1.87$, $p = .067$ and $d_z = 0.24$. Juridical knowledge demonstrated the largest effect size ($d_z = 0.67$). Consequently, there was a general consensus among the respondents that perceived skills tend to be lower than expected skills across most of the technical skill areas examined.

Table 3: Mean scores and their differences across technical skills

	Expected <i>M</i> (<i>SD</i>)	Perceived <i>M</i> (<i>SD</i>)	Mdiff	95% CI for Mdiff	<i>t</i> (59)	P	Cohen's <i>d_z</i>	Effect size
Knowledge across diverse fields and understanding of the broader context	3.30 (1.17)	2.90 (1.14)	0.40	[0.07, 0.78]	2.388	0.020	0.308	Small–medium
Juridical knowledge	3.50 (1.17)	2.50 (1.20)	1	[0.63, 1.42]	5.202	0.000	0.672	Medium–large
Foreign languages	3.00 (1.38)	2.34 (1.22)	0.66	[0.23, 1.06]	3.106	0.003	0.401	Medium
Financial administration/ accounting skills and theoretical understanding	3.90 (1.03)	3.54 (1.13)	0.36	[0.05, 0.66]	2.332	0.023	0.301	Small–medium
Research methodology and statistics	3.60 (1.09)	3.20 (1.15)	0.40	[-0.02, 0.72]	1.867	0.067	0.241	Small

Note. Mdiff = expected–perceived mean difference; CI = confidence interval; d_z = Cohen's *d* for paired samples. *N* = 60.

4.2 Technological competencies and data processing skills

The group of skills included all skills related to technology, data processing and IT systems. Table 4 includes the results related to this group of skills. The table shows that the mean scores of expected importance in all skills were ranged between 3.50 to 4.10, while those of perceived development level during studies were mainly below 3. Skills of programming and knowledge related to robotics and artificial intelligence were the most important among the expected important skills. The mean score of different IT systems skills and general technological skills and understanding was rated as the lowest important skills. The mean scores of perceived development skills in all technological and data skills were below 3. Programming skills were rated as the most developed skills, whereas different IT systems were rated as the least developed in this group of skills.

Table 4: Mean scores and their differences across technological and data processing skills

	Expected M (SD)	Perceived M (SD)	Mdiff	95% CI for Mdiff	t(59)	P	Cohen's dz	Effect size
Knowledge related to robotics and artificial intelligence	4.00 (0.94)	2.63 (1.06)	1.37	[0.98, 1.69]	7.549	0.000	0.975	Large
Different IT systems	3.50 (1.01)	2.41 (1.14)	1.09	[0.73, 1.45]	6.060	0.000	0.782	Medium-large
General technological skills and understanding	3.51 (1.17)	2.60 (1.25)	0.91	[0.51, 1.36]	4.404	0.000	0.568	Medium
Data processing	3.63 (1.35)	2.72 (1.16)	0.91	[0.54, 1.27]	4.937	0.000	0.637	Medium
Programming	4.10 (1.07)	2.90 (1.35)	1.2	[0.75, 1.62]	5.460	0.000	0.705	Medium-large

Note. Mdiff = expected-perceived mean difference; CI = confidence interval; dz = Cohen's d for paired samples. N = 60.

Paired-samples t tests indicate that expected skills were significantly higher than perceived skills across all five technological and data processing skills examined (see Table 4). Statistically significant differences were revealed for knowledge of robotics and artificial intelligence with $t(59) = 7.55$, $p < .001$ and $dz = 0.98$; knowledge of different IT systems, $t(59) = 6.06$, $p < .001$ and $dz = 0.78$; general technological skills and understanding, $t(59) = 4.40$, $p < .001$ and $dz = 0.57$; data processing, $t(59) = 4.94$, $p < .001$ and $dz = 0.64$; and programming, $t(59) = 5.46$, $p < .001$ and $dz = 0.71$. The largest difference score between expected and perceived skills was noted for knowledge of robotics and artificial intelligence (Mdiff = 1.37, $dz = 0.98$), indicating a large effect. Consequently, there was a general consensus among the respondents that their perceived levels of technological and data-processing skills tend to be relatively lower than their expected levels.

4.3 Intellectual skills

Intellectual skills include those related to analytical reasoning, decision making, critical thinking, problem solving, logical and mathematical reasoning (IFAC, 2014). The results for this skill group are illustrated in Table 5. The table shows that the mean scores of expected importance of all skills were ranged between 4.10 and 3.60. The mean scores of perceived development level of all skills in this group during studies were between 3.18 and 2.90. In regard to the expected importance of the skills, problem solving was rated as the most important skill compared with other skills in this group. Its rank in perceived development was among the top 5 of all skills. Analytical reasoning and logical and mathematical reasoning were rated as the least important skill in this group with the same mean of 3.60. With regard to the perceived level of development, the mean score of logical and mathematical reasoning was the highest and ranked (6th) of all skills in the questionnaire. The Analytical reasoning and decision making had the lowest mean score among the intellectual skills.

Paired-samples *t* tests revealed statistically significant differences between expected and perceived skills across all five intellectual skills examined (see Table 5). Expected skills were significantly higher than perceived skills in analytical reasoning with $t(59) = 3.79$, $p < .001$ and $d_z = 0.49$; decision-making, $t(59) = 5.58$, $p < .001$ and $d_z = 0.72$; critical thinking, $t(59) = 3.86$, $p < .001$ and $d_z = 0.50$; problem-solving, $t(59) = 5.17$, $p < .001$ and $d_z = 0.67$; and logical and mathematical reasoning, $t(59) = 2.09$, $p = .041$ and $d_z = 0.27$. The largest effect was noted for decision-making ($d_z = 0.72$), indicating the greatest discrepancy between expected and perceived skills, followed by problem-solving ($d_z = 0.67$). Both effects indicate moderate-to-large differences in perceived skills relative to the level expected. Critical thinking ($d_z = 0.50$) and analytical reasoning ($d_z = 0.49$) showed moderate effect sizes, while the logical and mathematical reasoning showed the smallest effect size ($d_z = 0.27$).

Table 5: Mean scores and their differences across intellectual skills

	Expected M (SD)	Perceived M (SD)	Mdiff	95% CI for Mdiff	t(59)	P	Cohen's d _z	Effect size
Analytical reasoning	3.60 (1.32)	2.90 (1.19)	0.70	[0.32, 1.01]	3.79	0.000	0.49	Small– medium
Decision making	3.80 (1.15)	2.90 (1.09)	0.90	[0.56, 1.19]	5.58	0.000	0.72	Medium– large
Critical thinking	3.64 (1.13)	3.00 (1.23)	0.64	[0.31, 0.97]	3.86	0.000	0.50	Medium
Problem solving	4.10 (0.98)	3.14 (1.21)	0.96	[0.58, 1.31]	5.17	0.000	0.67	Medium
Logical and mathematical reasoning	3.60 (1.12)	3.18 (1.22)	0.42	[0.18, 0.78]	2.09	0.041	0.27	Small

Note. Mdiff = expected–perceived mean difference; CI = confidence interval; d_z = Cohen's *d* for paired samples. $N = 60$.

Consequently, the results present a consistent pattern in which respondents perceived skills was significantly lower than their expected level of skills across all five intellectual skills. The results reveal that decision-making and problem-solving exhibit the highest difference scores between expected and perceived skill levels.

4.4 Communication skills

As shown in Table 6, the mean scores of expected importance in all communication skills were equal or above 3, but most of those of perceived development were mainly below 3. Team-work and collaborativeness skill was expected as the most important skills in future with mean score of 4.34 and ranked (1st) of all the important skills of the survey questionnaire. Customer service was also perceived as quite important skills in the future with mean score of 4.00 and ranked (9th) of all skills in the survey questionnaire. With regard to the perceived level of development, the mean score of team-work and collaborativeness skills was the highest in this group and (ranked 8th) of all skills in the questionnaire. Emotional intelligence recorded the lowest mean score among the

communication skills (mean score = 2.31) and ranked 31st overall among all skills assessed in the questionnaire.

Table 6: Mean scores and their differences across communication skills

	Expected M (SD)	Perceived M (SD)	Mdiff	95% CI for Mdiff	t(59)	P	Cohen's dz	Effect size
Customer service	4.00 (1.17)	2.76 (1.41)	1.24	[0.78, 1.67]	5.513	0.000	0.71	Medium– large
Oral communication and interaction	3.90 (1.07)	2.71 (1.38)	1.19	[0.83, 1.55]	6.554	0.000	0.85	Large
Active listening	3.88 (1.06)	3.00 (1.35)	0.88	[0.48, 1.27]	4.426	0.000	0.57	Medium
Networking	3.80 (1.15)	2.86 (1.34)	0.94	[0.52, 1.31]	4.648	0.000	0.60	Medium
Emotional intelligence	3.00 (1.38)	2.31 (1.30)	0.69	[0.30, 0.99]	3.767	0.000	0.49	Small– medium
Written communication	3.23 (1.12)	2.85 (1.35)	0.38	[-0.70, 0.83]	1.691	0.096	0.22	Small
Team-work and collaborativeness skills	4.34 (0.98)	3.02 (1.38)	1.32	[0.91, 1.73]	6.438	0.000	0.83	Large

Note. Mdiff = expected–perceived mean difference; CI = confidence interval; dz = Cohen's *d* for paired samples. *N* = 60.

Paired-samples *t* tests revealed statistically significant differences between expected and perceived skills across six of the seven communication skills examined (see Table 6). Expected skills was significantly higher than perceived skills in customer service with $t(59) = 5.51$, $p < .001$ and $dz = 0.71$; oral communication and interaction, $t(59) = 6.55$, $p < .001$ and $dz = 0.85$; active listening, $t(59) = 4.43$, $p < .001$ and $dz = 0.57$; networking, $t(59) = 4.65$, $p < .001$ and $dz = 0.60$; emotional intelligence, $t(59) = 3.77$, $p < .001$, $dz = 0.49$; and teamwork and collaboration, $t(59) = 6.44$, $p < .001$ and $dz = 0.83$. The difference between expected and perceived skills in written communication was not statistically significant, $t(59) = 1.69$, $p = .096$ and $dz = 0.22$. Therefore, oral communication and interaction illustrated the largest effect size ($dz = 0.85$). This was followed by teamwork and collaboration ($dz = 0.83$) and customer service ($dz = 0.71$). Networking ($dz = 0.60$) and active listening ($dz = 0.57$) illustrated moderate effects, while emotional intelligence yielded a comparatively smaller effect ($dz = 0.49$). Consequently, the results show a consistent pattern of lower perceived skills relative to expected skills across most communication skills.

4.5 Other professional skills

The remaining professional skills were categorized within the broader group of other professional skills. Table 7 shows that the mean scores of expected important varied to some extent in this group, with self-improvement and learning rated (mean score of 4.21) and ranked (2nd) as the most comprehensively expected skills, and general leadership skills rated (3.57) and ranked (24th) as the least comprehensively expected skill of all skills in

the survey. Regarding the perceived level of development, the mean score of self-improvement and learning was the highest, also the (2nd) of all skills in the survey, and working under pressure received the lowest mean score among the skills classified within the category of other professional skills and ranked (27th) of all skills in the survey.

Table 7: Mean scores and their differences across other professional skills

	Expected M (SD)	Perceived M (SD)	Mdiff	95% CI for Mdiff	t(59)	P	Cohen's dz	Effect size
Negotiating	4.02 (1.08)	2.73 (1.29)	1.29	[0.92, 1.65]	7.104	0.000	0.92	Large
Innovation skills and creativity	4.12 (1.06)	3.00 (1.34)	1.12	[0.69, 1.54]	5.255	0.000	0.68	Medium– large
General leadership skills	3.57 (1.28)	2.84 (1.26)	0.73	[0.28, 1.17]	3.269	0.002	0.42	Small– medium
Media literacy and criticism	3.68 (1.28)	2.63 (1.40)	1.05	[0.63, 1.48]	4.964	0.000	0.64	Medium
Self- improvement and learning	4.21 (0.88)	3.42 (1.22)	0.79	[0.43, 1.15]	4.363	0.000	0.56	Medium
Self- management (organising, managing time and workload)	4.03 (0.99)	3.24 (1.18)	0.79	[0.40, 1.19]	4.004	0.000	0.52	Medium
Working under pressure	3.61 (1.29)	2.56 (1.26)	1.05	[0.63, 1.46]	5.039	0.000	0.65	Medium
Adaptability and flexibility	3.93 (1.12)	3.20 (1.20)	0.73	[0.34, 1.11]	3.769	0.000	0.49	Small– medium
Initiative skills	3.67 (1.11)	2.99 (1.28)	0.68	[0.26, 1.11]	3.221	0.002	0.42	Small– medium

Note. Mdiff = expected–perceived mean difference; CI = confidence interval; dz = Cohen's *d* for paired samples. *N* = 60.

Paired-samples *t* tests revealed statistically significant differences between expected and perceived skills across all nine other professional skill domains examined (see Table 7). The negotiating skill received the highest ranking amongst the other listed skills with $t(59) = 7.10$, $p < .001$ and $dz = 0.92$, representing a large effect. Innovation skills and creativity also demonstrated a relatively substantial discrepancy, $t(59) = 5.26$, $p < .001$ and $dz = 0.68$. Therefore, medium-to-large effects were illustrated for Innovation skills and creativity, working under pressure ($dz = 0.68$ and 0.65 respectively) and media literacy and critical evaluation ($dz = 0.64$), followed by self-improvement and learning ($dz = 0.56$) and self-management ($dz = 0.52$). Adaptability and flexibility demonstrated a moderate effect ($dz = 0.49$), whereas general leadership skills and initiative skills yielded comparatively smaller effects ($dz = 0.42$ for both). Consequently, the results suggest a consistent difference between the level of skills respondents expected necessary and their perceived skill levels.

5. Focus group analysis

According to the main aim of this research, this section summarises the key insights from the analysis of the focus group interview. The analysis shows that students in accounting domain have limited awareness of the various generic skills they are expected to develop. They did not even know that acquiring such skills was an integral part of their educational development. Participants emphasized the importance of the five groups of skills presented in this study. A typical of the response was that:

“No one ever told us about the importance of developing these skills during our accounting studies. We mainly focused on technical subjects, so we did not realize that skills such as communication, data processing, teamwork, critical thinking, problem-solving, and other skills were also required of us.”

They perceive that there is a significant gap between the expected level of proficiency and the level of performance in skills associated with accounting education. They also believe that such gap may contribute to a significant discrepancy between the skills and competencies expected by employers and those actually acquired through their academic studies. The following comment demonstrates this:

“There is a difference between what employers expect us to be able to do and what we feel we have actually learned at university.”

Participants offered various perspectives which outline some constraints that led to exist this gap. They demonstrated a general consensus regarding all of the constraints suggested. Table 8 summarises the ranking results. They thought that “**the lack of collaboration and alignment between the objectives of businesses and educational institutions**” as the most significant barrier.

Table 8: Votes of the most important constraints

Constraints	N. of participants
The lack of collaboration and alignment between the objectives of businesses and educational institutions	15
The outmoded accounting curriculum	15
The disconnect between academic instruction and professional training within accounting programmes	14
The shortage of qualified accounting academics	13
Social traditions such as favouritism	12
The absence of training programmes and research initiatives	12
The ongoing political instability and conflict	11

Source: Author's own analysis

An important implication is that several skills need to be developed within “**the accounting curriculum**”. Subjects such as computer applications in accounting and accounting software should be taught as mandatory subjects within accounting curricula, and as a commitment to meeting the 21st century technology needs of students. Participants

suggest that digital technologies such as Blockchain Technology, Big Data and Artificial Intelligence should be included within accounting curricula to meet profession requirement.

Another key theme emerging from the interviews is “**the lack of effective integration between academic instruction and professional training within accounting programmes**”. Participants argued that accounting education should extend beyond graduation through continuous professional development. An example of this is the following comment by an interviewee:

“The primary challenge is not the presence of both academic instruction and professional training in accounting curricula, but the disconnect between theoretical accounting education and professional practice.”

They also highlighted concerns regarding “**the shortage of qualified accounting academics**” and the limited teaching effectiveness of some lecturers. In addition, participants identified “**social traditions**” as a significant factor affecting the quality of higher education in Libya. In particular, the widespread practice of favouritism in employment appointments was viewed as contributing to the shortage of suitably qualified academic staff in Libyan universities. One interviewee stated that:

“... the scarcity of qualified accounting academics and the teaching effectiveness of some lecturers is a major issue hindering the effectiveness of accounting education in Libya.”

Participants indicated that “**the limited availability of training programmes and research initiatives**” organised by Libyan professional accounting bodies has negatively affected the development of students' professional skills. They highlighted that the practical training opportunities, such as work placements and on-the-job training, as essential for enabling students to acquire relevant knowledge, practical skills, and professional competencies in real workplace settings. Such experiences also enable students to develop their profession and enhance their ability to perform accounting tasks effectively and accurately. Participants noted that research activities were generally driven by individual efforts rather than being formally supported or required by educational institutions. A typical of the response was that:

“The low levels of students' professional skills could be due to the deficiency of the training programmes in the country...the absence of the role played by professional accounting bodies affect students' ability to develop the practical skills required in the workplace.”

Participants perceived that the government has an important role in improving educational practices through the development of clear strategic initiatives. They argued that “**inadequate government involvement**” is a major factor contributing to the gap between the skills expected by employers and the level of skills actually developed during accounting education. Insufficient financial support and weak implementation of educational legislation and quality standards reduce universities' motivation to fulfil their educational responsibilities effectively.

“My colleges and I believe that the inadequate government involvement is a significant factor contributing to the existed gap between the generic skills which we expect—and perceive— through accounting education.”

Participants identified “**the ongoing political instability and conflict**” in Libya as major obstacles to the advancement of higher education. They asserted that the unrest in the political environment in Libya serves to divert universities’ attention from enhancing the educational level within the country to meet the requirements of international educational practices to issues of basic education. Interviewees suggest that as not all universities provide students with the generic needed skills, families should do that. Therefore, the socio-economic and cultural background of individuals—including their parents’ level of education, financial circumstances, and access to educational resources— can be important influence on the educational system outcomes. This was illustrated by the following view:

“.... the country's current political instability and conflict can be highlighted as significant barriers to the development and advancement of higher education in Libya.”

6. Discussion

This study examines Libyan university accounting students' perceptions of the gap between the generic skills they expect to acquire and the skills they believe they actually develop during their academic studies. It also investigates the key factors that contribute to the existence of these perceived gaps.

The findings indicate that students reported expectation–performance gaps across all of the generic skills included in the survey. This outcome is consistent with the findings of earlier studies (Towers-Clark, 2015; Howcroft, 2017; Dolce et al., 2019), which also identified discrepancies between the skills students expect to gain and those they perceive they have developed. Participants considered every skill examined in the study to be important for their future careers in accounting. In particular, teamwork and collaboration, lifelong learning and self-development, creativity and innovation, problem-solving, programming, self-management (including time and workload management), negotiation, knowledge of robotics and artificial intelligence, and customer service were identified as the most important competencies. These findings are broadly consistent with previous accounting education research (e.g., Bui & Porter, 2010; Towers-Clark, 2015; Tan & Laswad, 2018; Dolce et al., 2019), which highlights the growing importance of both technical and transferable skills in preparing accounting graduates for professional practice.

Skills that students perceived as being less important included juridical knowledge, general technological skills and understanding, different IT systems, knowledge across different fields, understanding of the broader context, written communication skills, emotional intelligence, foreign languages. Particular skills that students perceive are important but which are not well developed within the programme were those of problem solving, programming, team-work and collaborativeness skills, negotiating, customer service. These are in line with previous studies. Skills which students felt were being well developed within the programme reviewed, but which were not perceived by students as

being as important as other skills, were financial administration, research methodology and statistics, adaptability and flexibility, logical and mathematical reasoning. (Towers-Clark, 2015; Al-Htaybat et al., 2018; Al Mallak et al., 2020).

Given the lack of uptake by faculty members identified by the interviewees, clear themes emerged regarding faculty reluctance and resistance to adopting new skills development programmes. Many faculties are disinclined to uptake skills development strategy because they lack either institutional or technical support. The findings show that faculty need to be supported every step of the way in their engagement with new skills development plan.

The focus group discussion revealed that students' skills development may be constrained by their individual socio-economic circumstances and the wider social and community environment in which they live (see also Kirstein et al., 2018; Smith et al., 2018). Current political instability and conflict is a major issue impeding the practice of the development of students' generic skills. The social context, including culture, seems to have an influence upon the skills development programmes to meet student needs. Kirstein et al. (2018) examined differences in South African accounting students' perceptions of the generic skills developed through undergraduate accounting programmes. They found that African students place more emphasis on technical skills than on professional skills development, which the authors attribute, in part, to limited exposure to professional skills through mentors, such as parents and teachers, who themselves had limited opportunities to develop such skills during their own compromised education under Apartheid.

Medlin (2021) posit that there are three overarching factors influencing faculty uptake. These include social factors (for example, peer support, peer pressure, mentors, shared values, friendship network), organisational factors (for example, mandate from the university, institutional reward system, physical resources such as equipment, hardware, software), and personal factors (that is, learning of new skills, achieving personal goals). Although educational institutions aim to prepare students for work (Dolce et al., 2019), and incorporating important skills in accounting programmes' agenda is essential, learning skills must continue after formal education. Continuing professional development (CPD) has become increasingly important in response to the changes in knowledge and technology (Pincus et al., 2017). The accounting students in this study seemed to recognise the importance of continuous learning and professional development, as self-improvement and learning skills were ranked second among all the skills examined.

As students need to be adequately prepared for the demands of the labour market, this study has highlighted the necessity for consistent identification of the most important requisite skills for accounting graduates in order to ensure that education and learning are contemporary and relevant (Tan and Laswad, 2018; Al-Htaybat et al., 2018; Dolce et al., 2019), assisting accounting educators in designing curriculum that meet employers' requirements. In line with other evidence (Rebele and St. Pierre, 2019), several participants supported the notion that accounting education is failing its graduates as it lacks adequate technological instruction. Adopting the Technology Acceptance Model (TAM) as a framework, Watty et al. (2016) acknowledged that one of the greatest challenges facing higher education institutions in general and business schools in particular in the 21st century is not new technologies themselves, but the ability of educators to go beyond the

basic introductory course and embracing educational technologies. Faculty members need to engage with the paradigm shift in education, focusing on application rather than just knowledge delivery and assessment

Language. Universities in Libya should be more concerned of the relationship between learning in a second language and its effect on the learning approach of students. Most students in Libya receive instruction in a home language. Teaching students in a language of instruction that differs from their home language may constrain their cognitive development and learning approaches (Kirstein et al., 2018; Al Mallak et al., 2020), potentially limiting their opportunities to develop professional skills. Accounting students seemed to recognise this when foreign language skills had the lowest important of all in this study. In line with previous studies (see for example, Dolce et al., 2019), this study suggests that Libyan accounting students' views are partially in accordance with previous literature' views; accounting education still needs to progress and the engagement of academics with business is fundamental to enhance professional skills development.

According to IFAC (2019), any accounting education programme should provide individuals, who consider a career as a professional accountant, with the necessary foundations to enable them to develop the required skills of a professional accountant. This may involve taking into account factors such as (a) the economic, legal, political, social and cultural environment, (b) the prerequisite knowledge required, (c) the expected learning to be acquired, (d) the role of the accountant, and (e) any other relevant factors.

7. Conclusion

Following the discussion of accounting students' readiness for future accounting professional practice, this study investigates the extent to which students' expectations regarding the future importance of various skills in the accounting profession match their perceptions of the skills developed during their accounting studies. The study also explores the main constraints that lead to the expectation performance gap perceived by accounting students. While conducted in the accounting discipline, the findings of this study may be relatable and applicable to all disciplines. A suite of recommendations is proposed for institutions, business schools and educators to consider.

The study concludes that many important skills remain insufficiently developed and receive inadequate attention within accounting programmes. The insight gained from this study suggests that the importance of certain skills development may vary from one nation to another due to economic, social, political, cultural and educational system differences. Students differ in their perceptions of the need to acquire specific skills. There is no "one size fits all" solution to solve the skills gap problem. It is necessary to consider the constraints in the context of a country's context and its educational system to help mitigate the skills gap problem.

The majority of students agreed that the accounting curriculum should focus more on generic skills. To help students developing their capabilities in learning skills, the Ministry of Higher Education in Libya need to revisit the university curriculum, which has been criticised as stressing rote learning with little emphasis on analytical and critical learning thinking skills.

Faculty need to be provided with formal comprehensive training programmes. Seminars, workshops, disseminating activities should regularly held to inform faculty as well as students of the possibilities and potential of learning development skills. However, building faculty as well as students capacity also requires resources to ensure success. There is a financial cost involved that must be recognised and acknowledged by governmental bodies. Establishing a community of practice (learning circles) where there are experts and experienced educators and innovators who can share their experiences with rotating topics of mutual interest, may prove beneficial. Faculty members and students need to recognise that effective learning is not a quick question/answer session, through digital technologies, but rather a sustained process that requires perseverance, determination, and pertinacity. To succeed in the future labour market, graduates need to combine their technological and technical knowledge with their abilities of fluid and agile networking and prompt responses with the willingness to learning development, rather than just skimming, how to solve particular problems to succeed in the future labour market.

One of the key factors influencing faculty members' adoption of skills development programmes is resources— time and funding. The researcher has experience as a full-time lecturer at the Faculty of Economics and Political Science at Azzaytuna University. This experience supports the claim that time and funding are always faculty's worst enemy. Faculty often have to divide their time into tasks, including research, teaching and administration. Budgetary constraints can hamper the willingness of faculty member to introduce new skills and techniques into classrooms. The shortage of qualified accounting academics and the limited efficiency of lecturers can be important factors influencing faculty adoption of skills development programmes. The employment of qualified accountants will have a positive impact on the quality of education provided by universities.

It must be noted that the data of this study were collected following the COVID-19 pandemic, which resulted in significant restrictions and disruptions to daily life in Libya. The potential effects of the pandemic were considered in the responses. The pandemic may have influenced students' perceptions of the importance of certain skills, especially those related to technological skills. Students may have developed a more comprehensive understanding of basic technological skills during the pandemic. The rapid pace of change to online courses has forced them to utilise different means of digital technology. The pandemic has widened the skill gap. Basic technological skills are likely to be more important in the future. Consequently, accounting students and graduates may face changes owing to various circumstances such as the influences of pandemics. This study recommends that business and higher education institutions need to work together to increase students' awareness of the importance of required skills and also to guide students in taking individual responsibility to acquire and develop these essential skills in order to continuously adapt to the changing labour market and improve their employability.

Finally, the researcher acknowledges the limitations of the study and provides suggestions for future research. This study is limited by the use of a single institution. Future research will extend this work by conducting similar studies with students at other universities, including other nationalities to allow direct comparisons across cultures. A further avenue for analysis would be to examine the perceptions of employed students and

graduates only. This could provide greater insight into the specific areas of weakness among those with workplace experience. Such findings will inform the design and delivery of professional development programmes that are better aligned with students' and graduates' needs.

Note

¹ For purposes of this study, the term “generic skills” is used to describe the skills that contribute toward the employability of graduates. Various terms are used interchangeably in the literature to describe such skills, including “professional skills,” “soft skills,” “key skills,” “generic attributes,” “core competencies,” “characteristics,” “values,” “core competencies” and “qualities” (De La Harpe *et al.*, 2000; Tymon, 2013; Kirstein *et al.*, 2018; Smith *et al.*, 2018; Virtanen and Tynjälä, 2018; Succi and Canovi, 2019).

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