

The Generic Skills Gap in Accounting Education in Bangladesh: Students' Perspectives

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ABSTRACT

The present study empirically assessed the perceptions of the accounting students in Bangladesh on the importance of generic skills, the levels of competence they expect to achieve during the academic study, and the constraints that may encumber the development of generic skills in accounting education. The study used the skills outlined in the IFAC's International Education Standards (IES) 3 (intellectual, personal, organizational and interpersonal and communication) and IES 4 (ethics). A survey questionnaire was used to collect the data. The result showed that students perceived all five generic skill categories to be important, with ethical skills rated as the most important. However, the findings also revealed that the expectation level of the students is unachievable. Still then, some significant constraints impede to meet up this level. The highest limitation was observed in the case of intellectual skills because both expectation and achievement levels were disappointing. The outcome suggests that the accounting education system in Bangladesh could do more to provide students with opportunities to develop generic skills that will enable them succeed in their future careers. The end result of this research is expected to help accounting graduates, academics and employers in Bangladesh and benefit them to make policy decisions on the importance of the generic skills for employment potential of accounting graduates.

Keywords: accounting education, constraints, final year students, generic skills, Bangladesh