



PROFESSIONAL AND TRANSVERSAL COMPETENCIES IN THE ACCOUNTING FIELD DO EMPLOYERS' EXPECTATIONS FIT STUDENTS' PERCEPTIONS? EVIDENCE FROM WESTERN ROMANIA

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Abstract:

The changes that occur in the labour market due to the recent evolution registered in the field of accounting, led us to initiate a study in which we have as a purpose to analyse the perception that employers and students enrolled in the faculties for accounting from the Western part of our country have regarding the importance of the professional and transversal competencies when they get hired. The research tools used within this research are on the one side grounded on the quiz for data collection, and on the other side the ANOVA method for the analysis of the perception differences found in these two groups discussed upon. The results found in this work represent in the opinion of the authors an important reference mark for the university instruction of the young people who are about to enter the accounting profession, but also for the future employers who are about to interact with them.

Key words: *professional competencies, transversal competencies, employers, students/master's degree students, accounting field*

1. Introduction

The globalisation and internationalisation concepts led to major changes in the human resources politics of the companies from around the world. This way, companies need to adapt to the changes that these concepts generate, and here we mention the following ones: the digitisation of the competencies, the knowing of the international laws in the field, communication in widespread foreign languages,

entrepreneurial competencies, intercultural expressing competencies. The competencies acquired by alumni must correspond to the expectations of these companies, because the labour force is an active and determining factor in the activities carried out by them.

From this perspective, in the accounting field one shall have to find the most appropriate ways of response, so that the information provided be efficient, both in the management of the companies as well as in the interested investors.

In the Western part of the country one of the much debated upon topics regarding the graduates in the accounting field, and not only, speaks about efficiency, professionalism and competencies. Most of the times these concepts get together but they don't produce the expected results. At the same time, if we refer strictly to competencies, these may generate discussions both from the point of view of the companies' expectations, and of the graduates.

Boyatzis, R., Leonard, D.C., Rhee, K.S. and Wheeler, J.V. (1996) defined competence as the capacity to carry out "up to standard" the key occupational task that characterise a profession.

The National Education Law defines and classifies competencies by taking into account two big categories: professional competencies and transversal competencies.

Professional competencies represent a unitary and dynamic ensemble of knowledge and abilities. Knowledge is expressed by the following descriptors: know-how, comprehension and use of specific language, explaining and interpretation. Abilities are expressed through the following descriptors: application, transfer, and problem-solving, critical and constructive reflexion, creativity and innovation.

Transversal competencies are defined as being value acquisitions and the attitudes that surpass a certain study field / program and are expressed by the following descriptors: autonomy and responsibility, social interaction, personal and professional development (*n.n. interesting is this separation of the competencies; I am for attaching creativity to this last type of competencies*).

Professional competencies acquired in school, are always appreciated, but they might not be sufficient for getting hired, as some graduates from the accounting field might think at a given point. These kinds of situations may occur because there are companies which appreciate more the transversal competencies held by alumni, instruction at the work place being the grounds which they build their human resources strategy upon.

Starting from these approaches we have set as a goal to do an exploring study regarding the perception that employers and students from the accounting specialisation in the Western part of the country have towards the importance of the professional and transversal competencies on the market of the labour force.

2. Review of the scientific literature

Instructing graduates in the accounting field must be in accordance with the changes that the society generates.

The competencies issue in the accounting field has also been debated upon by other authors from the specialty literature, both from within our country and from abroad.

Hollis Ashbaugh and Karla M. Johnstone (2000), De Lange, P., Jackling, B. and Gut, A.-M. (2006) identified in their studies transversal competencies which come to complete the professional ones, in order to develop the skills of accountants and also in order to enable them to have a successful career in the field.

Kavanagh, M. H. and Drennan, L. (2008) conducted a survey which show that both students and employers report that many of the 'essential' non-technical and professional skills and attributes are not being developed sufficiently in university accounting programmes.

Wells P., Gerbic P, Kranenburg I & Bygrave J.(2009) had written a study which has identified the competencies which are considered to be the most important for successful practice in accounting during the first years after graduation and identified the extent to which New Zealand universities have focused on these in the delivery of their study programmes.

Beverley Jackling & Dr Paul De Lange (2009) investigates the emphasis placed on technical and generic skills developed during undergraduate accounting courses from both the graduate and employer perspective. The authors find that, while both groups acknowledged the importance of technical accounting skills, employers require a broad range of generic skills that graduates indicated were not being adequately taught in their accounting degree programme: leadership potential, team skills, verbal communication and the interpersonal skills of graduates.

An interesting survey was made by R. de Villiers (2010) who explores the changing needs of employers and the business community in relation to the balance between technical and soft skills, such as communication skills, business presentation skills and other interpersonal skills.

Matis D, Cuzdriorean D, Vladu D. (2011) made a study aimed at identifying the specific and general competencies owned by the alumni in the economic field, considered to be important by the employers in Romania. Thus, a series of competencies which required the improvement of the school agenda in the economic domain have been required by the employers.

Parham G.A, Noland G., Kelly A.J. (2012) made an exploring analysis which is focused on the identification by the graduates of higher studies in the accounting field, of the most important competencies that they will use in their future professional activity. This study helps the alumni, as well as the professors in the accounting field to comprehend how significant practical skills are and how existing deficiencies on the labour market in the accounting field can be removed.

Klibi M.F., Oussii A., A. (2013) examines the perception and the expectations of the two categories: students and employers, regarding the importance of the minimum competencies acquired, which enable the entrance at entry-level on the labour market in the accounting field in Tunis.

Kristine N. Palmer, Douglas E. Ziegenfuss, Robert E. Pinsker, (2004) have conducted a study to conclude that the knowledge, skills, and abilities for entry-level accountants are: communication skills, interpersonal skills, general business knowledge, accounting knowledge, problem-solving skills, information technology, personal attitudes and capabilities, and computer skills.

Stanciu V. (2015) made a study in which one of the objectives was to identify internet using competencies of the students in the accounting field, given the powerful penetration of the information technology in all areas of the economic, financial and social life which is also reflected in business models, as well as in different professional areas. In the study they had a population sample of 119 students from an accounting profile faculty in Romania and it reveals the fact that they do not own enough competencies regarding data research and finding on the internet, which exposes them to the risk of accessing and using incorrect and less credible data.

Cernuşca L, David D., Nicolaescu C., Gomoï B (2016) analysed the accounting professionals' point of view as opposed to the students and master students' one, regarding the creative accounting phenomenon existence and manifestation forms. The concerns of the authors of this work are in this direction. The work tries to identify the difference of perception regarding the importance of the professional and transversal competencies when hiring someone, in the opinion of the employers and of graduates from the accounting field in the Western part of Romania.

3. Research methodology

The set objective imposed the development of the research on two directions: a qualitative research which enabled the identification of professional and transversal competencies specific for the accounting field. The qualitative research has at its root the profile and the professional instruction of the accountants in Romania. The second direction had in view the quantitative research whose objective is in the assessment of the extent to which there is a difference of perception between employers and higher studies graduates in the accounting field in Western Romania regarding the importance of the professional and transversal competencies when getting on the labour force market.

The research methods used within the study are: the comparison method, the observation method, the economic analysis method, the statistical method, the graphic method, the comparative analysis method.

The research tools are represented by: the questionnaire, which has been applied for a people sample of 551 students/Master's degree students from profile faculties from four universities from the Western part of Romania: Western University of Timisoara, Vasile Goldis Western University of Arad, Aurel Vlaicu University of Arad, the University of Oradea and 258 employers from Western Romania and the Anova method for the analysis of the perception differences existing in the two groups found in discussion. The questionnaire was handed in between 16th November 2016 – 17th April 2017.

Also, the specialty literature in the field was studied, graphics and tables were used in order to illustrate as clearly as possible the result of the research.

4. Results and discussion

In view of identifying the differences of perception between the two categories mentioned there was applied a questionnaire which had in view 5 questions structured as follows:

- I.1 Descriptive elements regarding the two groups analysed: the students/the Master's degree students and the employers
- I.2 The importance of the professional competencies in the perception of the two groups analysed, with direct reference to certain categories of professional competencies
- I.3 The importance of the transversal competencies in the perception of the two groups analysed, with direct reference to certain categories of transversal competencies.
- I.4 The importance generally given to professional competencies in view of enabling the alumni from the accounting field enter the labour force market
- I.5 The importance generally given to the transversal competencies in view of enabling the alumni from the accounting field enter the labour force market

The two groups submitted to the analysis done in this work are characterised this way:

- 258 employers from Western Romania from which 51,9% activate in the economic domain and 67,4 are small enterprises.
- 551 students/Master's degree students coming from profile faculties within four universities from the Western part of Romania: Western University of Timișoara, Vasile Goldiș Western University of Arad, Aurel Vlaicu University of Arad, University of Oradea. As far as their structure is concerned we notice that although the majority among them are youth (79,8% are aged between 18 and 25), many work (59% of the respondents) and 31,2% among them work in the accounting field, respectively 173 of the 325 who have a job, that is 53,2% of the employees.

Regarding the identification of the perception differences of the two groups, regarding the professional and transversal competencies when entering the labour market, we have set the following objectives:

I. Establishing the importance given to the professional competencies in view of entering the labour force market by the two categories of respondents respectively employers and students/Master's degree students.

Consequently, within the questionnaire respondents, both employers and students/Master's degree students, were asked to answer the question *"How important is it in your opinion that a graduate of the accounting program holds the following professional competencies?"*, taking into consideration the following categories of competencies:

1.2.1 The identification and registration of the economic operations in the book-keeping of the entity / organisation

1.2.2 The use of the IT resources in the finance - accounting field

1.2.3 Processing information in view of drawing up finance - accounting and/or fiscal reports

1.2.4 Determining and interpreting the economic-financial indicators

1.2.5 Performing operations specific to the finance – accounting control

For each competence mentioned above, the two groups had to establish the importance using a five-levels scale: very important, important, of average importance, few important.

In this direction our goal is to test the hypothesis that there is a difference of perception between employers and students/Master's degree students, regarding the importance given to the professional competencies in view of entering the labour force market in the accounting field.

In the case of employers we notice that if in the case of the first two competences 1.2.1 - The identification and registration of the economic operations in the book-keeping of the entity / organisation and 1.2.2 - The use of the IT resources in the finance - accounting field, most part of the respondents, 98%, respectively 96% answered that they are very important or important, by the third competence 1.2.3 - Processing information in view of drawing up finance - accounting and/or fiscal reports, the majority (94,5%) answered that this competence is important or of average importance.

It is interesting to be noticed that employers do not consider very important the professional competencies 1.2.4 Interpreting economic and financial indicators respectively 1.2.5 Performing the finance - accounting control operations.

In the case of the students/Master's degree students we can notice that regarding this question the answers concerning the importance degree given to the main professional competencies are pretty much the same for all the categories previously mentioned. Yet, the best seen by the students/Master's degree students was competence 1.2.2 The use of the IT resources in the finance - accounting field.

The synthesis of the answers for the two groups at the question related to the importance of the main professional competencies is rendered in the table below.

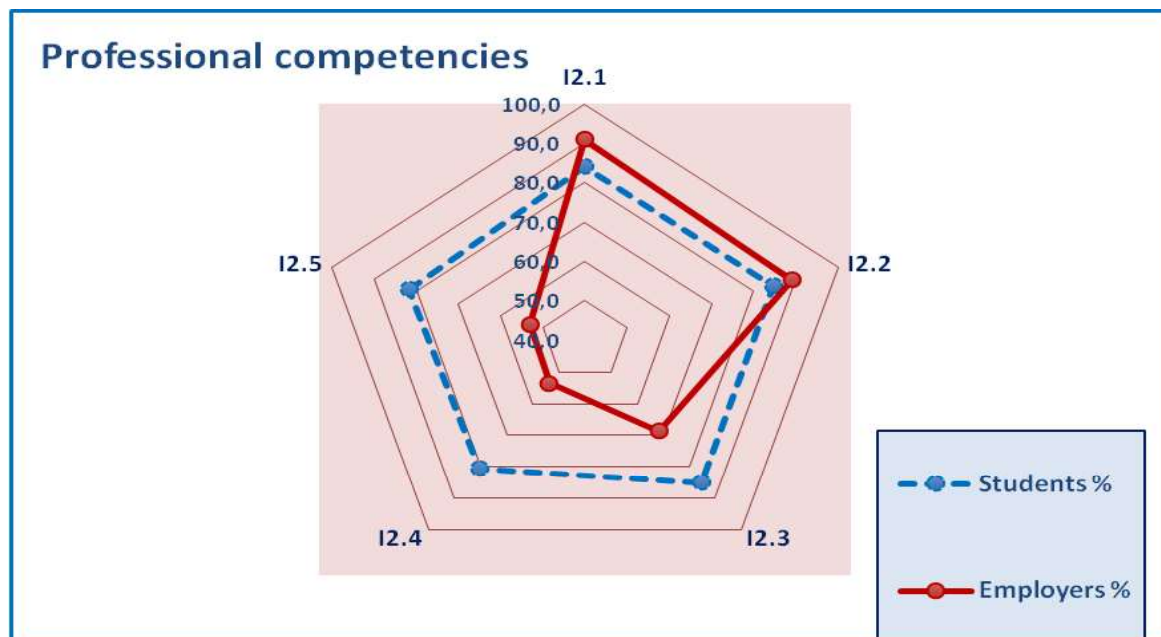


Figure 1. The importance given to the main professional competencies

Source: the processing of the authors according to the data of the study (2016)

We can notice that the opinion differences start to manifest starting with the third competence I2.3 *Processing the information in view of drawing up finance - accounting and/or fiscal reports* and are very big in the case of competencies I2.4 *Determining and interpreting economic and financial indicators* and I2.5 *Performing operations specific to finance – accounting control*.

II. The second objective is represented by the identification of the importance given to the transversal competencies in view of entering the labour force market of the alumni in the accounting field.

The two target groups were asked to answer the question: „*How important is it in your opinion that a graduate of the accounting program holds the following professional competencies?*” The pre-set answers to the question had five options, from very important to unimportant.

The codes used for the main professional competencies identified were:

I 3.1 *Team work skills*

I 3.2 *The recognition of and respect for diversity and multiculturalism*

I 3.3 *Learning autonomy (learning by himself/herself)*

I 3.4 *Initiative and entrepreneurial spirit*

I 3.5 *Skills of oral and written communication in one's mother tongue /in a foreign language*

I 3.6 *The use of IT technology and communication*

I 3.7 *Openness towards life-long learning*

I 3.8 *Decision making and problem-solving ability*

In this direction our goal is to test the hypothesis that there is a difference of perception between employers and students/Master's degree students, regarding the importance given to the professional competencies in view of entering the labour force market in the accounting field.

From the analysis of the data we deduce that in the case of the employers all the transversal competencies are considered very important and important. A small variation is seen in the case of competence I 3.2 *The recognition of and respect for diversity and multiculturalism*, that 13% of the employer respondents consider to be of average importance and only 7% consider to be very important.

The best viewed by employers are the competencies I 3.6 *The use of IT technology and communication* (92% of the respondents consider it to be very important) and I 3.7 *The openness to life-long learning* (93% of the employer respondents consider it to be very important).

By centralising the answers received from the second target group, the students/Master's degree students, what comes out is that the less important are the competencies I 3.2 *The recognition of and respect for diversity and multiculturalism* and I 3.3 *Learning autonomy (learning by himself/herself)* that 24% of the respondents consider to be of average importance.

The students/the Master's degree students consider that the most important competencies are I 3.7 *Openness to life-long learning* (52% of the students/Master's degree students respondents consider it to be very important) and I 3.8 *Decision making and problem-solving ability* (55% of the students/Master's degree students respondents consider it to be very important).

The diagram in Image 3 shows the distribution of importance of the main professional competencies according to the perception of the employers and of the students/of the Master's degree students.

We notice a convergence of the perceptions of the two categories of respondents for the competencies I 3.1 *Team work skills* that both categories consider to be important and I 3.2 *The recognition of and respect for diversity and multiculturalism* that both categories consider to be less important.

The same common perception we meet and in the case of competence I 3.4 *Initiative and entrepreneurial spirit* which both categories of respondents do not give too much significance to.

Small perception differences between the importance given to certain transversal competencies by employers respectively by students/Master's degree students are found in the case of competence I 3.5 *Skills of oral and written communication in one's mother tongue / in a foreign language* and a little bit bigger differences in the case of transversal competence I 3.3 *Learning autonomy (learning by himself/herself)*.

The biggest perception differences occur in the case of competencies I 3.6 *The use of IT technology and communication*.

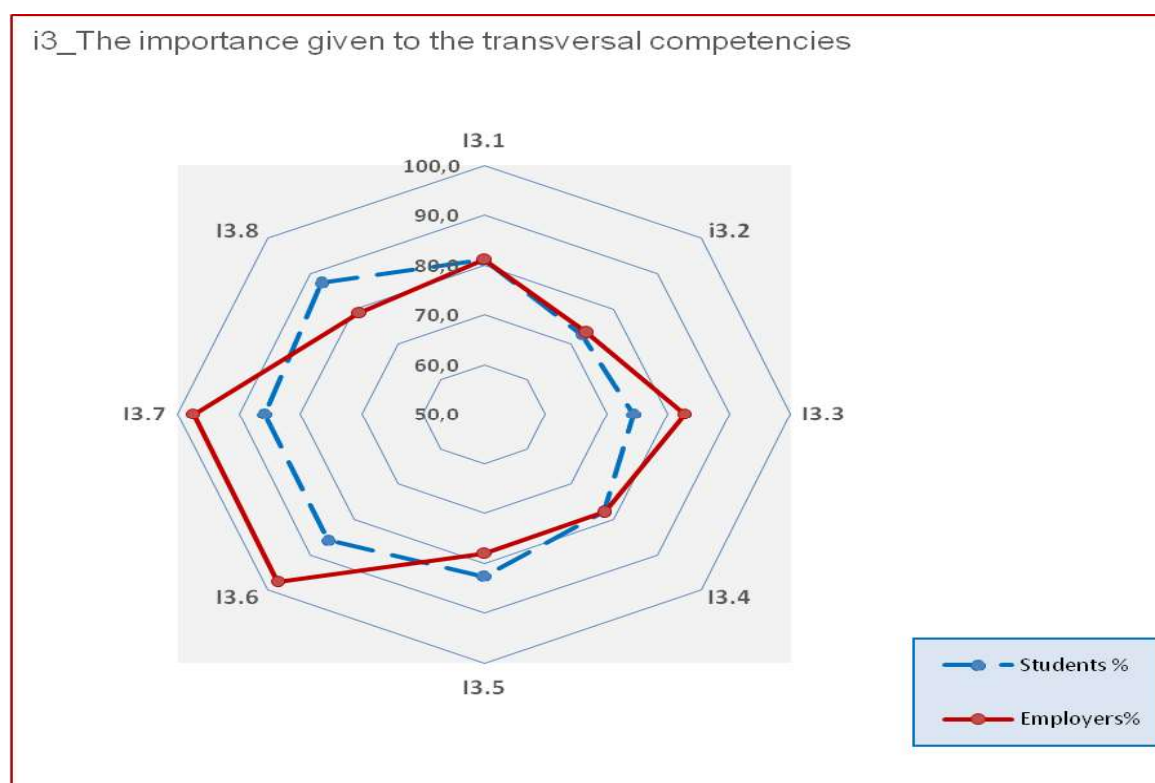


Figure 2. The importance given to the main transversal competencies

Source: the processing of the authors according to the data of the study (2016)

In the case of transversal competence I 3.7 *Openness to life-long learning*, although the respondents from both target groups consider it to be very important, the difference occurs from the fact that in the case of the employers 92% consider them to be very important while among the students/Master's degree students, only 52% do so. In the case of competence I 3.8 *Decision making and problem-solving ability*, the big perception differences are generated by the fact that 55% of the students/Master's degree students consider them to be *very important*, whereas only 18% of the employers respondents consider them to be *very important*.

III. The third objective is represented by setting the importance generally given to the professional competencies in view of enabling the alumni from the accounting field enter the labour force market. The respondents, employers and students/Master's degree students-I4, were asked to grade these competencies on a five-level scale: very important, important, of average importance, few important and unimportant.

From the analysis of the results obtained by applying the questionnaire we notice an obvious difference of opinion between employers and students/Master's degree students regarding the importance of the professional competencies in view of enabling the alumni from the accounting field enter the labour force market.

This way 47% of graduates consider these competencies as being very important while only 2% of employers consider them to be so, and 46,1% of the employer respondents consider them to be of average importance.

IV. The fourth objective consists of setting the importance given to transversal competencies in view of enabling the alumni from the accounting field enter the labour

force market – I5, the respondents from the two target groups were asked to grade these competencies on a five-level scale: *very important, important, of average importance, few important and unimportant*.

From the analysis of the data we may conclude that in the case of the transversal competencies the perceptions of the two categories of respondents are not as different as in the case of the professional competencies. This way, 98% of the employer respondents and 92% of the students/the Master's degree students respondents consider the transversal competencies *very important* or *important* in view of enabling the alumni from the accounting field enter the labour force market.

Yet, we must draw the attention to the fact that employers give a greater importance to these competencies than the students/the Master's degree students do, taking into account that 60% of them answered that these competencies are *very important* in view of enabling the alumni from the accounting field enter the labour force market.

The comparison between the answers of the employers respectively of the students/of the Master's degree students regarding the importance that the professional respectively transversal competencies generally have in view of enabling the alumni from the accounting field enter the labour market is shown in the following diagram:

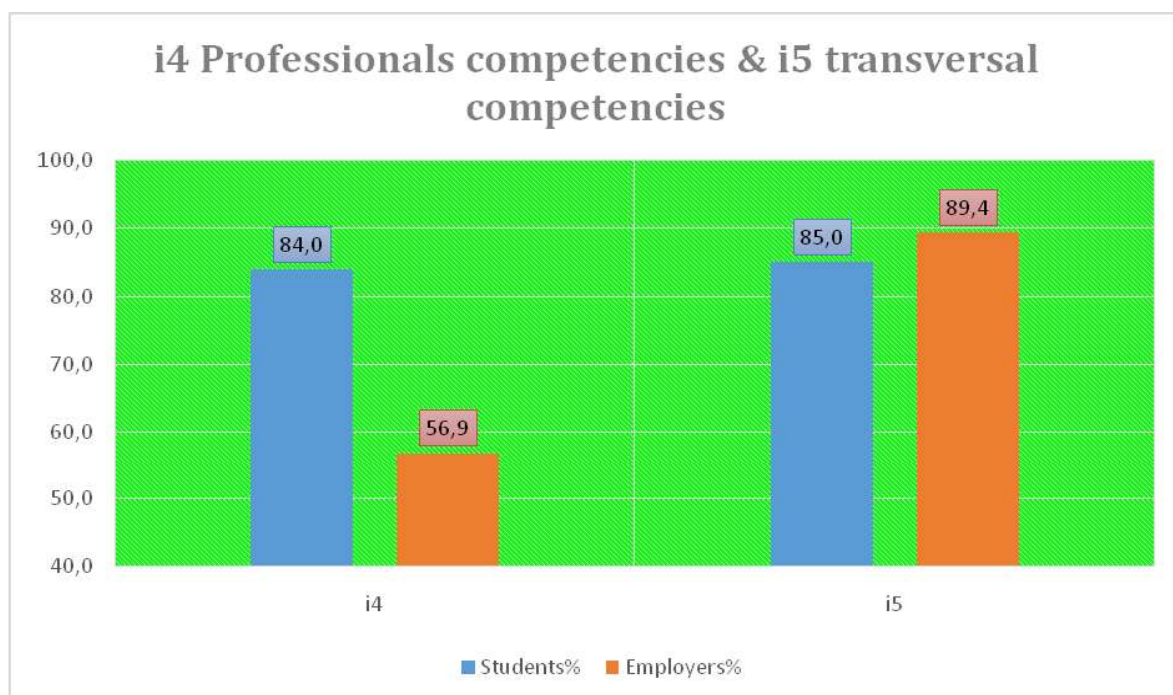


Figure 3. The importance given to the professional competencies and the transversal competencies in view of entering the labour force market in the accounting field

Source: the processing of the authors according to the data of the study (2016)

This diagram illustrates the obvious difference of the low importance that employers give to the professional competencies in view of entering the labour force

market in the accounting field as compared to the relatively great importance that the students/the Master's degree students give to the same category of competencies. In what concerns the importance given to the transversal competencies in view of entering the labour force market in accounting field the perceptions of the two categories of respondents are relatively similar, respectively both categories consider important this category of competencies.

Equally, it is to be noted the fact that for the students/Master's degree students the two categories of competencies have very close importance degrees, both of them being considered by them important in view of entering the labour force market in the accounting field.

In order to verify these conclusions for the questions from the objectives IV and V we will apply the ANOVA test, which is a test of comparing the grades.

1) For the question in objective IV which analyses the importance that the two categories of respondents, the students/Master's degree students and respectively the employers, give to the professional competencies we will formulate as null hypothesis the following:

H₀: There is no difference of perception between the students/Master's degree students and the employers regarding the importance given to the professional competencies in view of enabling the alumni from the accounting field enter the labour force market.

Processing the answers received from the two categories of respondents to this question for applying the ANOVA test is presented in the following tables.

Table 1

| Groups | Count | Sum | Average | Variance |
|-----------------------------------|--------------|------------|----------------|-----------------|
| Students/Master's degree students | 551 | 3702 | 6,719 | 1,926 |
| Employers | 258 | 1176 | 4,558 | 2,178 |

Table 2

| Source of Variation | SS | df | MS | F | P-value | F crit |
|----------------------------|-----------------|------------|-----------|----------|----------------|---------------|
| Between Groups | 820,263 | 1 | 820,263 | 408,858 | 0,000 | 3,853 |
| Within Groups | 1619,025 | 807 | 2,006 | | | |
| Total | 2439,288 | 808 | | | | |

We see that the value of *calculated p* is 0, thus smaller than 0,001, as such H₀ the null hypothesis is rejected and the difference is very high.

Consequently, the applied test demonstrated that **there is a significant difference between the perception of the students/of the Master's degree students and the employers regarding the importance given to professional competencies in view of enabling the alumni from the accounting field enter the labour force market.**

2) In order to test the existence or not of the perception differences between the students/Master's degree students and the employers to the I5 question from the

questionnaire regarding the importance given to the transversal competencies in view of enabling the alumni from the accounting field enter the labour force market, we shall apply the ANOVA test over the answers received to this question.

The null hypothesis that we will start from:

H₀ There is no difference of perception between students/Master's degree students and employers regarding the importance given to the transversal competencies in view of enabling the alumni from the accounting field enter the labour force market.

Processing the answers received from the two categories of respondents to this question for the application of the ANOVA test is presented in the following tables.

Table 3

| <i>Groups</i> | <i>Count</i> | <i>Sum</i> | <i>Average</i> | <i>Variance</i> |
|-----------------------------------|--------------|------------|----------------|-----------------|
| students_Master's degree students | 551 | 3748 | 6,802 | 1,690 |
| employers | 258 | 1840 | 7,132 | 1,453 |

Table 4

| <i>Source of Variation</i> | <i>SS</i> | <i>df</i> | <i>MS</i> | <i>F</i> | <i>P-value</i> | <i>F crit</i> |
|----------------------------|-----------|-----------|-----------|----------|----------------|---------------|
| Between Groups | 19,090 | 1 | 19,090 | 11,824 | 0,001 | 3,853 |
| Within Groups | 1302,957 | 807 | 1,615 | | | |
| Total | 1322,047 | 808 | | | | |

We see that the value of *calculated p* is 0,001, thus equal to the reference value, consequently H₀, the null hypothesis, is rejected and the difference is highly significant.

Therefore, the applied test demonstrated that **there is a major difference, but not a determining one, but in the case of the professional competencies, between the perception of the students/of the Master's degree students and the employers regarding the importance given to the professional competencies in view of enabling the alumni from the accounting field enter the labour force market.**

5. Conclusions

Within this study we have formulated four objectives that we try to reach in order to establish whether there are or not perception differences between the students/Master's degree students and the employers concerning the importance that professional and transversal competencies have in view of getting on the labour force market in the accounting field.

For this purpose, we applied a questionnaire on a sample population of 551 students/Master's degree students and 258 de employers coming from Western Romania.

The answers obtained were centralised and presented by diagrams. For a greater accuracy of conclusions, we used the ANOVA test.

In what concerns the main categories of professional competencies, the perception of the employers and of the students/of the Master's degree students is almost identical in the case of the competencies related to the "*The identification and registration of the economic operations in the book-keeping of the entity / organisation*" and respectively "*The use of the IT resources in the finance - accounting field*". On the other hand, it is completely different in the case of competencies regarding: "*Processing the information in view of drawing up finance - accounting and/or fiscal reports*", "*Determining and interpreting economic and financial indicators*" and "*Performing operations specific to the finance - accounting control*".

Hence we may conclude that the differences between the perception of the employers and that of the students/of the Master's degree students, increase, as the complexity of the competence increases too. In other words, the students/the Master's degree students give a greater importance to professional competencies which involve a superior qualification than employers.

The results of the study in the case of the main categories of transversal competencies led to the creation of a classification of these, according to the importance degree given by each category:

Table 5: Classification according to their importance in view of entering the labour force market of the main transversal competencies in the opinion of the employers and of the students/the Master's degree students

| | Students/Master's degree students | Employers |
|-----------------------|--|---|
| 1 st Place | Decision making and problem-solving ability | The use of IT technology and communication |
| 2 nd Place | Openness to life-long learning | Openness to life-long learning |
| 3 rd Place | The use of IT technology and of communication | Learning autonomy (learning by himself/herself) |
| 4 th Place | Skills of oral and written communication in one's mother tongue/foreign language | Team work skills |
| 5 th Place | Team work skills | Decision making and problem-solving ability |
| 6 th Place | Initiative and entrepreneurial spirit | Skills of oral and written communication in one's mother tongue/in a foreign language |
| 7 th Place | Learning autonomy (learning by himself/herself) | Initiative and entrepreneurial spirit |
| 8 th Place | The recognition of and respect for diversity and multiculturalism | The recognition of and respect for diversity and multiculturalism |

Source: the processing of the authors according to the data of the study (2016)

The conclusion is that, generally speaking, the perception of the two categories of respondents regarding the importance of the main professional competencies in view of entering the labour force market of the alumni in the accounting field is

relatively similar. This way both categories of respondents consider very important the abilities related to the openness to learn of the alumni and the ones related to using the IT technology, these being among the competencies found on the first three positions of the classification.

Discrepancies occur in the case of the third transversal competence, which for the employers is the "Learning autonomy" and for the students/Master's degree students is the decision-making ability.

Yet, where we meet consensus is in the case of competencies related to the recognition and respect given to multiculturalism, competence which was ranked on the last position in the opinion of both categories of respondents.

It is, surprisingly, we could say, to be noted, that for employers from Western Romania which are organised in the form of small enterprises, neither the initiative nor the entrepreneurial spirit of the alumni is especially appreciated. This aspect corresponds to the conclusions we could draw also in the analysis of the professional competencies, more specifically, rather a preference of the employers towards competencies related to execution rather than decision in the case of the alumni from the accounting field.

In what concerns the objectives related to the existence of some perception differences between employers and students/Master's degree students regarding the importance generally given to the professional and transversal competencies, the conclusion which can be drawn is that there are significant perception differences notably in what regards the professional competencies, that the students/the Master's degree students consider to be much more important than employers do.

Another conclusion drawn from the study is that in the opinion of the employers, higher-level competencies, the ones for interpretation, analysis and control, are not very important, and the importance given by employers to competencies decreases the more their complexity increases.

The explanation may also be the fact that the majority of employer respondents are small enterprises (67,4%), which could also constitute a limitation of this study which, due to this aspect, could be a presentation of the opinions of employers from the small-sized economic entities, entities which have certain expectations from their employees from the accounting field and which might not be the same with those of the big-sized economic entities.

This aspect may be explained by the fact that probably the activity carried out in these small economic entities does not have a high complexity level, which requires analysis and control competencies on the part of the employees from the economic field, which, in our opinion, is a mistaken point of view, because in any entity, no matter the size or complexity of the activity, an employee in the accounting field, which has analysis and interpretation competencies, decision making abilities and even entrepreneurial spirit can represent nothing else than an advantage for the employer.

After the study done, we conclude that employers from Western Romania, notably the small-sized economic entities, appreciate more the transversal competencies held by the graduates from the accounting field. Hence, we deduce the fact that learning at the working place is the fundament that they build their human resources strategy upon.

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