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Navigating the Accounting Landscape: The Essential Skills for Aspiring Accountants

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Abstract:

Research Question: This study examines the difference between undergraduate accounting students and professional accountants in their perceived importance of attitudes, skills, and knowledge for professional success. **Motivation:** This study tackles the ongoing debate in accounting education circles about the gap between academic preparedness and career readiness. Despite numerous curricular reforms, employers still report the lack of certain interpersonal, analytical, and problem-solving skills of graduates, which are essential for modern accounting practice. Following the prior research by Krikorian et al. (2020), Kwarteng & Mensah (2022), and Diez-Busto et al. (2023), this paper investigates how perceptions of professional attributes vary depending on the level of education and professional experience. The study examines the contribution of accounting educational programmes to key competency development and the extent to which professional qualities are formed by professional experience rather than formal education. **Idea:** The study presents a comparative analysis of three groups using a non-parametric statistical approach. **Data:** Primary survey data were collected from accounting students and professional accountants in Serbia using a structured questionnaire. Their responses were measured using ordinal Likert scales across three dimensions and analyzed for differences between pre-course, post-course, and accounting professional groups. **Methods:** The study includes descriptive statistics, reliability tests, and Kruskal–Wallis tests followed by post hoc analysis to examine group differences. **Findings:** The results reveal statistically significant differences in all three domains. Accounting education increases the perceived importance of technical knowledge and ethical attitudes, bringing students' views closer to those of accounting professionals. However, workplace experience is still more critical for development of advanced skills such as leadership, negotiation, and project management. These findings emphasize the need for experiential and practice-oriented learning in accounting curricula and highlight the complementary roles of formal education and professional experience in accounting competence formation. **Contribution:** The findings provide empirical evidence on how accounting education and professional experience together influence key professional attribute and guide the curriculum and competency reform.

Keywords: accounting education, accounting competencies, accounting skills, accounting attitudes, curriculum development

JEL Classification: M41

1. Introduction

The demand for skilled accountants is globally growing while many accounting companies report labour shortages (IFAC, 2025). ACCA's talent trends 2025 report underscores general concern over labour shortages because of aging professionals and a constantly evolving set of necessary skills for professional advancement in the field. Accounting that is perceived as a traditional profession that is resistant to changes and highly regulated field, is under strong pressure to adjust to changing business environment especially in the era of global digital transformation and globalization. Modern accountants are expected to act not only as professionals responsible for financial reports preparation but also as business advisors who contribute to decision-making and business development.

Employers are looking for versatile individuals who can integrate accounting knowledge with critical thinking, problem-solving, and communication skills to address complex business challenges (Kwarteng & Mensah,

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2022). Consequently, accounting education and professional training programmes are under growing pressure to align learning outcomes with the requirements of the modern workplace strongly affected by the ongoing digital transformation (Kokina, Mancha & Pachamanova, 2017; Kroon, Alves & Martins, 2021). For this paper, a comprehensive set of personal attributes needed for successful accountant is divided into three groups that might be essential for individuals pursuing careers in this field. These groups are skills, competencies and attitudes.

Skills represent the practical and cognitive abilities that enable accountants to perform their work effectively. They include, among others, critical thinking and problem solving, effective communication and negotiation, which allow professionals to interpret complex information and make reliable decisions taking into consideration available information. Competencies refer to the combination of knowledge and expertise that provides capacity of a person to perform a job by complying with a certain standard in real work environment (Diez-Busto et al., 2023). The most important competencies are proficiency in double entry bookkeeping system and the knowledge of international accounting standards. Attitudes encompass the values that strongly influence professional conduct such as ethical awareness and respect for others' opinions.

The goal of this research paper is to investigate the various personal and professional attributes that might be essential for students with aspirations for professional engagement in the accounting field. By respecting the evolving role of accountants in the modern business environment the paper is exploring the significance of a versatile and well-balanced skill set. Furthermore, we will provide recommendations on how educational institutions and accounting programmes can adapt to supply students with the competencies required to successfully cope with the real requirements of accounting profession.

The remaining of this article is organized as follows. Section 2 provides a literature review on the driving forces changing the accounting profession and recent studies related to the analysis of skills, competencies and attitudes necessary for the accounting career. Section 3 describes the methodology. Section 4 explains the results of empirical research. The last section is dedicated to the concluding comments.

2. Literature Review

The accounting profession has been affected by numerous exogenous factors. The foremost one is certainly the novel technology. According to Kuaiber et al. (2024) the adoption of robotic accounting and artificial intelligence has potential to improve accuracy and operational efficiency, but it also brings ethical concerns and implementation challenges. The accounting profession has also been affected by novel cybersecurity attacks (Krivokapic et al., 2023), thus requiring new skills related to data protection. Granted that most of the accounting work is moved to 'cloud' accounting, this effect might even be pushed in the near future (Vo Van et al., 2025).

Accounting has also been heavily influenced by novel regulatory changes and compliance. This includes a wide spectrum of novelties, ranging from the incremental changes in traditional financial reporting and tax reporting to the serious ground-breaking novelties such as ESG reporting and sustainability accounting (Kraten & Stuebs, 2021; Cho & Costa, 2024).

Another important factor driving the change of the accounting profession is the globalization and internationalization of business. Currency issues, cross border assets as well as languages and cultural issues have become a common ground for the development of new skills. Shafron (2023) stressed the importance of translation of IFRS for the quality of financial reporting, especially when a country's governance is low, its local accounting standards differ from IFRS, and reporting entity is small.

Evolving business needs have initiated changes in the required skills and competences of accountants. The role of accountants has expanded to include strategic advisory functions within organizations, although this transformation has been met with considerable criticism. (Lee, 2025). Additionally, the accounting profession has seldom been viewed as a holy grail of introverted people. With cross-functional collaboration and active learning, the profession is leaning towards the skills usually attributed to extroverts (Krawczyk & Buckless, 2024). In addition, businesses have been moving toward new models and hybrid employment arrangements (Radonic, Vukmirovic & Milosavljevic, 2021), and accountants are supposed to be skilled enough to participate in the changing world of remote working.

In their early work, Kavanagh and Drennan (2008) emphasize that employers expect accountants at entry job to possess a diverse set of skills such as communication, teamwork, problem-solving, and proficiency

in IT tools. Students should acquire strong knowledge in accounting standards and technical double-entry bookkeeping system, but they should develop a versatile set of soft skills such as critical thinking and assertive communication. Consequently, it is expected that accountants should be able to continuously adjust to changing business practices, new technologies, and regulatory frameworks (Yigitbasioglu et al., 2022). Similarly, Lira et al. (2021) provided valuable insights into the requirements demanded by the job market for accounting professionals. The authors stressed the importance of soft skills such as critical thinking, problem solving and teamwork and the need for continuous professional upgrade to meet the complex needs of companies.

3. Research Methodology and Results

This study is based on a cross-sectional research approach to examine how perceptions of professional attributes vary across three groups: students before taking an accounting course, students after completing the course, and professional accountants with at least five years of experience. Data were collected through a structured questionnaire that allows comparison of skills, competencies, and attitudes between students at different stages of their education and accounting professionals. At this point it is important to stress some limitations of research design. The study relies on a sampling within a single faculty and a single country, which constrains the validity of the findings to other faculties, national or regional levels. These limitations are further elaborated at the end of the Conclusions section with the recommendations for future research that can address them. The following subsections provide details on data collection, sampling, and statistical analysis using Kruskal-Wallis test.

3.1 Questionnaire description and data collection

The research employed a structured questionnaire designed in Google Forms as the tool for data collection. Participants were instructed to respond based on their knowledge, experiences and perceptions. The initial set of accounting attributes is adopted from Krikorian et al. (2020). Respondents were presented with a list of 20 skills, 12 competencies and 12 attitudes. They were asked to evaluate the importance of each item potentially needed for successful accounting career using a Likert-type scale. The endpoints were 1 (not important) to 5 (very important).

Table 1: The overview of accounting attributes

Group	Attributes
Skills	Problem solving; Critical thinking and problem analysis; Oral communication; Analytical thinking; Listening; Reading with understanding; Written communication; Continuous learning; Decision making; Leadership; Logical argument; Time management; Negotiation; Entrepreneurship; Creativity; Teamwork; Flexibility; Presentational skills; Change management; Interdisciplinary skills
Competencies	Accounting software literacy; Computer literacy; Technical/bookkeeping; Project management; Strategic management; Risk analysis; the English language; Other foreign languages; Understanding of financial and accounting processes; Understanding of other business processes; Knowledge of international accounting standards; Knowledge of laws and regulation
Attitudes	Work ethics; Professional attitude; Self-motivation; Ethical awareness; Self-promotion; Risk propensity; Tenacity; Continuous learning; Independent thought; Company promotion; Cross-cultural appreciation; Respecting others' opinions

For students, the survey was distributed via the Microsoft Teams platform, where they were already enrolled in dedicated course communication channels. This ensured efficient communication and high accessibility for the student population. In contrast, for professional accountants, the questionnaire was distributed directly to their email addresses, enabling personalized outreach and targeted responses.

3.2 Sampling

For the first respondent group we implemented a purposive sampling technique (Etikan, 2016) to selectively choose participants among the students at the Faculty of Organizational Sciences at the University of Belgrade. Within this population, we conducted sampling for two sub-groups consisting of students before undertaking the accounting course (Sample 1) and students after the completion of the accounting course (Sample 2).

The second respondent group comprises accounting professionals, with the sole criterion for selection being a minimum of 5 years of experience in the accounting backed with university degree in the same field. Linear snowballing sampling (Etikan, 2016a) was employed for participant selection. This process commenced with the identification of 10 accountants who, in turn, recommended additional participants meeting the specified criteria. The sequential referral process ended when it reached a total of 52 respondents (Sample 3). The overview of samples is presented in Table 2. A detailed frequency distribution of responses across all evaluated attributes and respondent groups is provided in Appendix A.

Table 2: Sample description

Sample	Males	Females	Total
Sample 1	200	128	328
Sample 2	27	77	104
Sample 3	12	40	52
Total	239	245	484

3.3 Data processing

The Kruskal-Wallis test is a non-parametric method used for testing whether samples originate from the same distribution (Victor, 2022). The Kruskal-Wallis test is an extension of the Mann-Whitney test and is more suitable for non-normally distributed data, such as ordinal or rank data (Ahmed et al., 2021; Lovelace, 2013). In addition, the assumptions for the Kruskal-Wallis test are less strict than for the parametric F-test, making it a more robust choice for ordinal data analysis (Nwobi & Akanno, 2021).

The Kruskal-Wallis test has been used for the analysis of ordinal data in various fields. For instance, it has been used to analyze quantitative data in studies related to learning behaviour in physics (Azhary et al., 2020), academic achievement variations (Wamala & Buyinza, 2012), and the effect of self-rated health on life satisfaction (Gilan et al., 2021). Moreover, it has been employed in research on the quality of water (Gadrich et al., 2022) meaning that it is suitable for the application in various fields.

Hecke (2012) and Bargagliotti & Greenwell (2014) explained the main steps for application of the Kruskal-Wallis test. The test starts by ranking all the data from the combined samples for each measurement value. The smallest value is ranked as 1, the second smallest gets the rank of 2, etc. In case where values have the same rank, the average rank is assigned. The second step is to retrieve the ranks to the values in each sample. The third, step is to calculate the sum of the ranks R_i for each group i ($i = 1, 2, \dots, k$) of size n_i . Finally, test statistic H is calculated based on the following formula:

$$H = \frac{12}{N(N + 1)} \sum_{i=1}^k \frac{R_i^2}{n_i} - 3(N + 1), N = \sum_{i=1}^k n_i \tag{1}$$

The test H represents the variance of the ranks among samples and it is approximately chi-square (χ^2) distributed with the degrees of freedom equal to the number of groups k minus 1.

Then, we wanted to examine the following pairs of hypotheses:

I case

H_0 : The distributions of responses about attitudes of students before attending the accounting course, students after attending the accounting course and accountants are the same

H_1 : There is a difference between at least two distributions of responses about attitudes

II case

H₀: The distributions of responses about skills of students before attending the accounting course, students after attending the accounting course and accountants are the same

H₁: There is a difference between at least two distributions of responses about skills

III case

H₀: The distributions of responses about competencies of students before attending the accounting course, students after attending the accounting course and accountants are the same

H₁: There is a difference between at least two distributions of responses about competencies

Here, we conducted Kruskal-Wallis test, because all three groups of respondents were independent and variables attitude, skill and knowledge were measured on the ordinal scale.

Assumptions Check

Prior to conducting the Kruskal-Wallis test, assumptions of independence of observations and ordinality of the dependent variables were assessed to ensure the appropriateness of the test.

1. Kruskal-Wallis Test

The Kruskal-Wallis test was applied separately to attitude, skill, and knowledge variables. The test generates an H statistic, which is compared to a critical value to determine statistical significance. If the null hypothesis is rejected, post-hoc analyses are necessary to identify specific group differences.

2. Post-Hoc Analysis

Dunn's post-hoc test was to be employed to further examine pairwise differences between the groups. This step is crucial in identifying which specific groups contribute to the observed significant differences.

Statistical Significance

A significance level (α) of 0.05 was predetermined. If the p-value were lower than 0.05, the null hypothesis would be rejected, indicating statistically significant differences among the groups.

Ethical Considerations

The study adhered to ethical guidelines, ensuring participants' informed consent, confidentiality, and voluntary participation.

3.4 Subjects

To check the internal consistency of scales we computed the Cronbach's alpha. The results are presented in Table 3. The scale may be considered as reliable if Cronbach's alpha score is above 0.6 (Hajjar, 2018).

Table 3: Cronbach's alpha

	Attitudes	Skills	Competencies
Before attending the course	0.785	0.873	0.681
After attending the course	0.834	0.933	0.690
Accountants	0.916	0.952	0.902

Source: SPSS

3.5 Results

At the beginning of this section, we present the median for each scale. Results are presented in Table 4.

Table 4: Median for each scale

	Attitudes	Skills	Competencies
Before attending the course	4.0	3.5	4.5
After attending the course	4.0	4.0	5.0
Accountants	4.0	4.0	4.0

In the first case, we found the following results:

Table 5: Results of testing the null hypothesis in the first case

Kruskal-Wallis H	45.275
Df	2
Sig	0.000

Therefore, at the significance level of 5% we rejected the null hypothesis and concluded that there was a difference between at least two distributions of responses about attitudes. To identify which groups show statistically significant differences, we conducted a post hoc analysis. It showed that distributions of responses of students before attending the accounting course and students after attending the accounting course differed (p-value was 0.000). The mean rank was 215.32 for students before attending the accounting course and 284.98 for students after attending the accounting course. Also, there was a difference between distributions of responses of students before attending the accounting course and accountants (p-value was 0.000). The mean rank was 215.32 for students before attending the accounting course and 328.96 for accountants. These differences suggest that exposure to formal accounting education upgrades students' awareness of professional attitudes, most likely because formal education introduces normative frameworks (such as ethical standards) that are absent from pre-course students' prior experience. The even higher mean ranks for professional accountants indicate that workplace practice further reinforces the importance of these attitudes to everyday work and challenges.

The results of testing the second pair of hypotheses are presented in Table 6.

Table 6: The results of testing the null hypothesis in the second case

Kruskal-Wallis H	41.625
Df	2
Sig	0.000

At the significance level of 5%, the null hypothesis was rejected and it was concluded that there was a difference between at least two distributions of responses regarding skills. Post-hoc analysis gave the following answers: Distributions of responses of students before attending the accounting course and students after attending the accounting course differed (p-value was 0.001); The mean rank was 218.22 for students before attending the accounting course and 272.30 for students after attending the accounting course. There was a difference between distributions of responses of students before attending the accounting course and accountants (p-value was 0.000); The mean rank was 218.22 for students before attending the accounting course and 336.06 for accountants. Also, there was a difference between distributions of responses of students after attending the accounting course and accountants (p-value was 0.015); The mean rank is 272.30 for students after attending the accounting course and 336.06 for accountants. The increase in mean ranks across the three groups suggests that skills are developed continuously. Formal education raises awareness of the necessity of analytical and communication skills, while professional experience additionally develops skills such as leadership, negotiation, and decision-making that require real organizational contexts from an individual to be fully appreciated.

Table 7: The results of testing the null hypothesis in the third case

Kruskal-Wallis H	22.721
Df	2
Sig	0.000

Therefore, at the significance level of 5% we rejected the null hypothesis and concluded that there was a difference between at least two distributions of responses about knowledge. Post hoc analysis was also used to identify the groups with statistically significant differences. It shows that distributions of responses of students before attending the accounting course and students after attending the accounting course differed (p-value was 0.000). The mean rank was 231.40 for students before attending the accounting course and 295.72 for students after attending the accounting course. Also, there was a difference between

distributions of responses of students after attending the accounting course and accountants (p -value was 0.000). The mean rank was 295.72 for students after attending the accounting course and 206.08 for accountants. While the increase in mean ranks between pre-course and post-course students was expected, the reversal in mean ranks between post-course students and accountants likely reflected an adjustment effect. Professionals who developed technical competencies through daily practice may perceive them as standard expectations rather than exceptional attributes, thus rating their relative importance lower than students who have just been formally introduced to them.

4. Discussion

The research results regarding skills are very interesting as they show statistically significant differences across all three groups. The overall impression is that both groups of students are underestimating the importance of various skills for success in the accounting field. Students who have completed the accounting course report higher perceived importance of analyzed skills in comparison with their pre-course colleagues. This indicates that the accounting course at the faculty positively contributes to raising awareness of skills such as problem solving, written communication and presentation skills. Pre-course students perceive accounting as a traditional, highly regulated discipline that does not require development of soft skills. This is consistent with prior studies emphasizing the role of higher education in developing not only technical but also soft skills (Gunarathne, Senaratne & Herath, 2021).

The differences between post-course students and experienced accountants suggest that some additional skills such as decision making, leadership and negotiation are primarily developed during professional career rather than during bachelor studies. Dolce et al. (2019) confirm that there is only partial alignment between graduates and professionals regarding the importance of the various skills. These findings stress that there is a need to develop a faculty curriculum in a way that emphasizes not only the acquisition of knowledge but also the real-life application of skills through innovative forms of teaching and strong cooperation between faculties and industries.

The analysis of professional competencies confirms that classroom education significantly enhances students' awareness of the importance of technical understanding, as confirmed by differences between pre-course and post-course students. After the accounting course the students ranked professional competencies such as knowledge of international accounting standards, laws and regulation as more important than their pre-course colleagues. This demonstrates two important aspects: (i) students are not aware of accounting profession complexity and (ii) the role of higher education in developing technical knowledge.

In addition, there is a difference between post-course students and professional accountants. This indicates that academic curricula cannot provide the same scope of knowledge compared to the knowledge accumulated during the professional career. This is reasonable to expect if we have in mind a limited teaching time dedicated to the development of accounting competences during bachelor studies. Also, this is confirmed by Kwarteng & Mensah (2022), who found that accounting graduates had developed two-thirds of the 18 skills employees considered essential to the accounting profession while IT skills were not fully developed. In addition, Diez-Busto et al. (2023) stressed the importance of active learning methodologies for developing accounting competencies such as problem-based learning, cooperative learning, case studies, game-based learning and project-oriented learning.

Okougbo, Okike and Alao (2021) find that targeted educational interventions can positively influence accounting students' professional orientation and ethical reasoning. The results of our research similarly show that the exposure of students to formal accounting education increases their awareness of the importance of work ethics, tenacity and cross-cultural appreciation.

However, even after course completion, there is a difference between students and professional accountants, suggesting that professional attitudes are further developed through ongoing learning and practical experience. This finding is extremely important since it confirms that professional accountants are dedicated to continuous professional growth not only in technical knowledge but also in the other areas, such as ethical awareness and standard, self-motivation and cross-cultural appreciation.

Conclusion

This study examined differences in the perceived importance of attitudes, skills, and knowledge among undergraduate students before and after completion of the financial accounting course, as well as among professional accountants. The findings confirm that professional formation in accounting develops gradually and is influenced by both formal education and workplace experience.

Formal accounting education significantly improves the way students understand technical knowledge and professional values, bringing their perceptions closer to those of accounting professionals. However, gaps remain, particularly in skills such as leadership, negotiation, and interdisciplinary collaboration, which appear to be developed mainly through professional practice and workplace experience.

The findings of this study are most closely aligned with the work of Krikorian et al. (2020), whose competency framework served as the foundation for the questionnaire, and with Kwarteng & Mensah (2022) and Diez-Busto et al. (2023), whose conclusions on the gap between academic preparation and professional expectations are supported by our research results. In contrast, studies that examine accounting competencies without differentiating between educational stages or without a comparison between students and accounting professional are considered as less relevant because they do not capture the professional development between different stages that is central to the research question.

Similarly, while formal accounting education programmes strengthen the ethical awareness and responsibility, professional attitudes continue to develop through direct exposure to ethical and managerial challenges in the workplace.

The results suggest that accounting curricula should extend beyond theoretical instruction and include experiential, problem-based, and case-based learning, as well as mentorship and industry placements. These approaches may reduce the gap between academic preparedness and professional expectations, supporting graduates to enter the labour market with appropriate technical, ethical, and interpersonal skills.

This study has several limitations. First, the use of purposive and snowball sampling limits the generalizability of the findings. Second, reliance on self-reported measures may introduce response bias. In addition, the study focuses on a single country and a single faculty, which may restrict the applicability of the findings to other accounting educational and professional contexts.

Despite these limitations, future research may adopt longitudinal and comparative designs to examine how accounting competencies develop from university into early career stages and across different educational systems. Expanding the sample to multiple countries would also enable cross-cultural validation of the observed patterns.

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Appendix A
 Frequency Distribution of Likert-Scale Ratings (1–5) for Accounting Career Attributes Across Samples
 Note. Ratings range from 1 = Very low importance to 5 = Very high importance.

Group	Attributes	Students before course (N=328)					Students after course (N=104)					Accounting (N=52)					professionals					
		1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	
Attitudes	Work ethics	1	7	38	111	171	0	2	7	32	63	0	1	3	4	44	0	1	3	4	44	
	Professional attitude	1	2	20	71	234	0	0	1	19	84	0	2	2	6	42	0	2	7	24	19	
	Self-motivation	12	66	107	101	42	1	10	24	35	34	0	2	7	24	19	0	2	7	24	19	
	Ethical awareness	5	29	58	121	115	1	1	11	31	60	1	0	4	19	28	1	0	4	19	28	
	Self-promotion	37	89	110	74	18	8	20	35	28	13	8	7	15	21	4	5	7	15	21	4	
	Risk propensity	43	65	106	85	29	9	9	34	30	22	9	10	12	23	4	3	10	12	23	4	
	Tenacity	3	22	60	126	117	1	3	19	26	55	1	0	1	5	33	0	1	5	13	33	
	Continuous learning	6	51	92	102	77	1	6	18	42	37	1	0	3	4	16	0	3	4	16	29	
	Independent thought	17	48	103	108	52	4	7	32	33	28	4	3	7	23	18	1	3	7	23	18	
	Company promotion	36	95	92	83	22	6	19	40	23	16	6	0	3	13	25	0	3	13	25	11	
	Cross-cultural appreciation	15	51	112	92	58	3	8	35	33	25	3	2	12	23	14	1	2	12	23	14	
	Respecting others' opinions	11	32	106	115	64	1	8	29	32	34	1	0	8	23	19	2	0	8	23	19	
	Competencies	Accounting software literacy	2	4	34	98	190	0	1	6	24	71	0	1	9	9	33	0	1	9	9	33
		Computer literacy	1	13	43	101	170	1	0	9	28	66	1	0	5	18	28	0	1	5	18	28
		Technical/bookkeeping	4	3	16	74	231	0	0	4	11	89	0	0	10	13	29	0	0	10	13	29
		Project management	39	96	99	76	18	6	18	40	36	4	6	7	16	20	9	0	7	16	20	9
		Strategic management	37	88	108	78	17	5	19	28	30	22	5	4	5	18	21	4	5	18	21	4
Risk analysis		12	23	43	115	135	5	2	12	32	53	5	3	15	17	14	3	3	15	17	14	
English language		6	13	63	120	126	2	4	12	39	47	2	4	12	39	47	1	3	11	23	14	
Other foreign languages		43	98	123	46	18	9	28	44	14	9	9	11	19	9	2	11	11	19	9	2	
Understanding of financial and accounting processes		1	1	12	21	293	0	0	3	8	93	0	0	4	10	38	0	0	4	10	38	
Skills		Understanding of other business processes	4	27	79	135	83	1	1	17	47	38	1	1	7	21	22	0	2	7	21	22
		Knowledge of international accounting standards	2	7	22	74	223	0	1	4	11	88	0	2	4	21	25	0	2	4	21	25
		Knowledge of laws and regulation	2	3	12	20	291	0	0	1	10	93	0	0	7	10	35	0	0	7	10	35
		Problem solving	7	29	82	126	84	0	3	15	42	44	0	1	6	15	30	0	1	6	15	30
		Critical thinking and problem analysis	9	33	76	106	104	0	9	15	32	48	0	1	7	20	24	0	1	7	20	24
		Oral communication	18	78	114	79	39	10	18	44	21	11	10	1	9	16	25	1	1	9	16	25
		Analytical thinking	2	12	59	131	124	0	2	8	40	54	0	1	5	14	32	0	1	5	14	32
		Listening	18	49	85	92	84	2	9	35	36	22	2	9	9	17	24	2	9	9	17	24
	Reading with understanding	1	8	26	86	207	0	1	9	19	75	0	1	4	9	37	0	1	4	9	37	
	Written communication	0	12	53	120	143	0	1	14	41	48	0	3	7	19	23	0	3	7	19	23	
	Continuous learning	7	30	101	125	65	0	2	25	40	37	0	1	3	12	36	0	1	3	12	36	
	Decision making	13	50	85	109	71	1	7	18	34	44	1	4	7	19	21	1	4	7	19	21	
	Leadership	59	119	99	39	12	9	15	41	25	14	9	9	9	23	10	1	9	9	23	10	
	Logical argument	8	31	84	136	69	2	8	25	38	31	2	0	2	9	16	0	2	9	16	25	
	Time management	5	18	94	127	84	0	6	19	42	37	0	0	7	20	25	0	0	7	20	25	
	Negotiation	57	85	90	72	24	12	17	26	31	18	12	2	16	20	7	2	2	16	20	7	
	Entrepreneurship	26	58	97	99	48	4	13	35	29	23	8	12	22	7	3	8	12	22	7	3	
Creativity	98	95	81	30	24	17	25	34	21	16	17	5	14	15	11	10	5	14	15	11		
Teamwork	27	59	110	82	50	10	18	34	21	21	10	0	3	7	10	0	3	7	10	32		
Flexibility	9	49	106	101	63	3	9	32	29	31	3	0	2	6	19	0	2	6	19	25		
Presentational skills	20	65	111	93	39	5	6	40	30	23	5	2	5	22	16	2	5	22	16	7		
Change management	16	54	102	103	53	4	15	27	29	29	4	2	5	11	26	2	5	11	26	8		
Interdisciplinary skills	14	47	133	108	26	3	12	28	42	19	3	1	3	12	25	1	3	12	25	11		

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