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Work-Readiness of Trainee Accountants – Are the Universities Getting it right?

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Abstract

Youth unemployment in South Africa remains high, with graduates struggling to find employment. A contributing factor is the divide between university education and industry expectations. In the accounting profession, trainee accountants who possess both technical expertise and practical work-readiness skills are required by employers. However, higher education institutions often emphasise theoretical instruction at the expense of soft skills. This qualitative study, grounded in Stakeholder and Human Capital Theories, employed semi-structured interviews with trainee supervisors at accounting firms. The empirical conclusion is that most graduates lack sufficient preparation for workplace demands. The study recommends embedding competencies such as communication, problem-solving, and teamwork into accounting curricula to bridge the skills gap and improve employability.

Keywords: *Education, Graduate Trainee accountant, Unemployment, work-readiness*

Introduction

A crucial problem facing the youth of South Africa is the high unemployment rate, with 12⁰% of university graduates unable to find employment (Statistics South Africa, 2025). A persistent disparity between academic outputs and industry demands for essential competencies constitutes a major impediment to resolving this challenge. In the accounting profession, there is growing demand for graduates who possess both technical expertise and practical soft skills, including communication, teamwork, and problem-solving (Kunz & de Jager, 2019; Kroon & Alves, 2023; Lim, Cham, Lee & Ramalingam, 2019).

Despite these evolving expectations, universities are often criticised for focusing heavily on theoretical instruction while neglecting the development of workplace-relevant skills (Gul, Ahmad & Tufail, 2022; Warta, 2023). The current accounting programmes and the rising question of whether they are adequately preparing students for their profession remain a concern.

This study investigates the extent to which universities prepare trainee accountants with work-readiness competencies. A qualitative approach was used to collect data through semi-structured interviews with supervisors at accredited training firms. The findings aim to inform curriculum development, with a focused effort by universities in developing and supporting initiatives to improve graduate employability in the accounting sector.

Literature Review

1. Conceptualising Work-Readiness in the Accounting Profession

Work-readiness' refers to a graduate's ability to integrate successfully into the work environment, equipped with not only technical knowledge but also essential soft skills such as communication, teamwork, leadership, and self-management (Herbert, Rothwell, Glover, & Lambert, 2020; Peersia, Rappa, & Perry, 2024). In the accounting profession, these capabilities are crucial due to its fast-paced, technology-driven nature, which involves flexibility and independent problem-solving (Tobin, 2024).

Work-readiness is defined as the extent to which graduates display personal qualities, people skills and professional abilities to be successful in the workplace (Peersia et al., 2024). The absence of these critical competencies translates into a professional deficiency, leading graduates

to exhibit reduced efficacy and a failure to provide strategic value toward organisational goals (Koloba, 2017). As such, graduate employability is no longer determined solely by academic achievement but by a wider set of professional competencies (O'Connor & Bodicoat, 2017).

2. The Role of Higher Education Institutions

Universities are expected to equip graduates with both disciplinary knowledge and real-world skills. However, critics argue that higher education institutions (HEIs) continue to place a disproportionate emphasis on theoretical instruction, thereby neglecting the requisite development of soft skills (Gul et al., 2022; Warta, 2023). In accounting education, this imbalance has been widely documented, with employers expressing concern that many accounting graduates lack the skills needed to function autonomously in a professional setting (Elo, Pätäri, Sjogren & Mättö, 2024).

Although efforts have been made to revise accounting curricula in line with industry demands, these updates often remain focused on technical knowledge, with limited integration of experiential learning or soft skills development (Elo et al., 2024). Graduates who lack workplace exposure are perceived to be underprepared, requiring ongoing supervision and orientation (Crist, 2025). In contrast, those who have engaged in internships or practical training often outperform their peers due to greater confidence and familiarity with professional environments (Hayes, Freudenberg & Delaney, 2022).

3. Theoretical Frameworks

3.1 Stakeholder Theory

Stakeholder theory emphasises that all individuals and groups affected by an organisation's actions have a stake in its outcomes (McManus & Rook, 2019). In the context of higher education, universities are accountable not only to students and accrediting bodies but also to employers, who are end-users of the graduate workforce. Employers expect HEIs to deliver work-ready graduates, and failure to meet this expectation diminishes both graduate outcomes and institutional reputation (Borg & Scott-Young, 2020).

3.2 Human Capital Theory

The human capital theory views education functions as a strategic investment that appreciates the economic value of individuals and optimises overall productivity (Leoni, 2025). From this perspective, developing work-readiness competencies is essential to increasing the employability and long-term earning potential of graduates. For employers, hiring work-ready graduates contributes to higher performance, reduced training costs, and stronger organisational outcomes (Borg & Scott-Young, 2020).

4. Empirical Evidence on Graduate Work-Readiness

Empirical studies have consistently reinforced the disconnect between university output and employer expectations (Mkhize and Reddy, 2025). Vezi-Magigaba and Utete(2023) found that graduates often overestimate their readiness for employment. Employers, in contrast, highlight significant deficiencies in soft skills and workplace competencies. Similarly, Weerasombat and Pumipatyothin (2025) and Edziwa and Blignaut (2022) found that employers prioritise candidates with communication, interpersonal, and critical thinking skills—skills which are often underdeveloped during university education. Teng, Ma, Pahlevansharig and Turner (2019), in a study of Malaysian and Chinese universities, identified a strong positive relationship between soft skills and employability. This was supported by Phan, Yapa, and Nguyen (2020), whose research indicated that communication skills are among the most sought-after competencies by accounting firms.

Tobin (2024) emphasised the importance of flexibility, adaptability, and resourcefulness as key determinants of employability in the evolving global labour market. Shore and Dinning (2023) similarly noted that graduates must be prepared to manage change and uncertainty. Graduates who possess both technical knowledge and soft skills have a clear competitive advantage in securing and retaining employment (Yong & Ling, 2023).

Despite efforts to revise curricula, Roy (2022) argues that practical impact remains limited, and employers continue to express dissatisfaction with the quality and preparedness of accounting graduates. There is a growing imperative for universities to enhance collaboration with industry and integrate practical work-readiness components into academic curricula.

5. The Research Problem in Context

South Africa faces a persistently high youth unemployment rate of 35%, with 12% of university graduates unable to secure employment (Stats SA, 2025). A major contributing factor is the misalignment between the competencies graduates acquire through academic programmes and those required by the labour market (Mseleku, 2024).

In accounting, this gap has been exacerbated by industry-specific challenges such as rapid technological advancements, globalisation, and the outsourcing of routine accounting functions—roles traditionally assigned to entry-level graduates (Hayes et al., 2022). These trends have raised the bar for graduate expectations, demanding not only technical proficiency but also adaptability, digital literacy, and workplace confidence.

The lack of alignment between higher education outputs and workplace needs has resulted in declining interest in the accounting profession and an ongoing shortage of skilled graduates (Asabeh, Alzboon, Alkhalaleh, Alshurafat & Almosh, 2025). Employers are increasingly calling on universities to review teaching models and better integrate practical competencies into the curriculum (Ferns, Zegwaard, Pretti & Row, 2024; Roy, 2022).

Despite awareness of the issue, a notable gap persists in empirical literature concerning the alignment of accounting education with workplace expectations—particularly from the perspective of employers. This study seeks to contribute to addressing that gap by evaluating whether universities sufficiently equip trainee accountants with work-readiness skills necessary for successful employment.

Research Question and Objectives

Based on the above-mentioned research problem, the following research question and objective were designed in relation to the study.

The research question of the study emanated from the discussion above.
Work-readiness of trainee accountants – Are the universities getting it right?

In addition, the following research objective was formulated:

The objective is to assess the sufficiency of the work-readiness skills provided by universities relative to the competencies expected by employers of entry-level trainee accountants.

Methodology

This study adopted a qualitative, descriptive research design to explore the perceptions of trainee supervisors regarding the work-readiness of accounting graduates. A thematic analysis approach was employed to identify patterns and insights from the data collected.

Research Design

A qualitative methodology was deemed appropriate due to the exploratory nature of the study, which sought to understand participants' subjective experiences and perceptions. The research design was descriptive, allowing for the generation of themes from rich, narrative data collected through semi-structured interviews.

Sampling Strategy

The target population comprised supervisors and coordinators responsible for training newly graduated accountants at Accredited Training Centres (ATCs) affiliated with the South African Institute of Professional Accountants (SAIPA). The study was geographically confined to the Nelson Mandela Bay Region in the Eastern Cape, South Africa.

A purposive sampling technique was used to select participants who had direct experience in supervising trainee accountants. This region was chosen due to its diverse representation of accounting firms and training providers, as well as logistical accessibility for the researcher. While this regional focus restricts the generalisability of findings to other geographic areas, it facilitated the derivation of in-depth, context-specific insights regarding the perceived employability of accounting graduates within a concentrated labour market.

A total of 22 participants were recruited for the study from various ATCs in the region. Inclusion criteria required that participants:

- Held a supervisory or coordinator role at an SAIPA-accredited training firm;
- Had direct experience in overseeing the performance and development of trainee accountants;
- Had at least one year of experience supervising newly employed graduates.

Data Collection

Data were collected using semi-structured interviews, which allowed for flexibility in exploring participants' responses while ensuring consistency across key thematic areas. The interview guide comprised four sections:

1. **Biographical Information:** This section included questions on participants' qualifications, professional roles, and years of experience in the accounting profession, particularly in supervising trainees.
2. **Organisational Context:** Questions in this section focused on the nature of the participants' organisations, including the duration of SAIPA accreditation, the number of professional accountants employed, the volume of accounting graduates recruited annually, and the nature of training provided.
3. **Technical Competence of Trainees:** This section consisted of a single, open-ended question aimed at eliciting participants' perceptions of trainees' technical knowledge.
4. **Work-Readiness Competence:** The final section explored participants' views on the work-readiness of graduates, specifically in relation to soft skills such as communication, teamwork, and adaptability.

To ensure the validity of the instrument, a pilot study was conducted with four supervisors. Feedback from the pilot led to revisions in question formulation and the removal of redundant items. These refinements helped enhance the clarity and relevance of the interview schedule.

Out of the 22 selected participants:

- 12 participated in in-person interviews conducted at their offices.
- 5 completed telephone interviews due to scheduling constraints.
- 5 responded via written questionnaires because of limited availability.

The duration of interviews ranged from **20 to 35 minutes**. Interviews were conducted in settings familiar to the participants to encourage openness and minimise interruptions.

Data Analysis

Thematic analysis was used to analyse the interview data. Interviews were transcribed and manually coded by the researcher. Codes were then grouped into categories and themes, allowing for a systematic interpretation of recurring patterns and insights. The analysis was conducted without the aid of computational software; however, methodological fidelity was maintained by strictly following a structured approach, which guaranteed rigor and consistency in the interpretation of the data.

Ethical Considerations

Although formal ethical clearance was not required from the Nelson Mandela University ethics committee, ethical principles were upheld throughout the research process. Participants were informed of the purpose of the study, assured of the confidentiality of their responses, and provided with the opportunity to give informed consent before participation.

Findings

This section presents the findings of the study based on the perceptions of trainee supervisors regarding the work-readiness skills of newly employed trainee accountants. A consistent theme that emerged from the interviews is that the majority of trainee accountants are not adequately work-ready and lack essential soft skills required for successful integration into a professional environment.

Work-Readiness Skills of Trainee Accountants

The following subsections provide a breakdown of the key work-readiness competencies, highlighting the perceived levels of capability among trainees as reported by the participants.

Decision-Making

A total of 10 participants rated trainees' decision-making skills at a basic level, citing a general lack of confidence and initiative. One participant noted that *“trainees are unable to make decisions as they are very unsure of themselves and only do what they are told.”* Only one supervisor assessed the decision-making ability as advanced.

Use of Physical Resources

Regarding the ability to operate office equipment such as photocopiers and fax machines, 8 participants rated trainees as having an **advanced** level of competence, while 4 perceived their skills as **basic**. This indicates a relatively higher level of functional competence in this area.

Teamwork

Teamwork emerged as a moderately strong area, with 9 participants rating this skill at an intermediate level and 5 as advanced. It was noted that trainees with prior vacation work experience tended to collaborate more effectively and contribute positively in team settings.

Information and Communication Technology (ICT) Skills

Eleven participants rated trainees' ICT competence as intermediate, indicating general familiarity with digital tools and communication platforms. However, some gaps remain in adapting to newer technologies and platforms in a dynamic work environment.

Leadership

A significant weakness was observed in leadership skills, with 11 participants assigning a basic rating. Many participants reported that trainees lacked initiative and relied heavily on supervisors for guidance and decision-making.

Negotiation Skills

Similarly, the assessment of negotiation skills yielded a basic rating from 10 participants. Only two participants viewed this capability as advanced, suggesting that trainees struggle to assert themselves or navigate professional discussions effectively.

Oral Communication

Oral communication was generally rated as intermediate by 8 participants, though some challenges were identified. Three participants commented that trainees “*use lingo and shorthand and struggle due to different languages,*” highlighting both linguistic and professional communication barriers.

Problem-Solving

The assessment of problem-solving skills yielded a basic rating from 8 participants. Trainees were described as overly reliant on supervisors to resolve routine issues, leading to inefficiencies. Only 3 participants rated this competency as advanced.

Self-Discipline

Seven participants rated trainees’ self-discipline as basic, while an equal number rated it as intermediate. Trainees often required regular supervision and motivation to remain focused and productive.

Self-Management

Eight participants perceived trainees’ self-management skills as basic, citing a lack of autonomy in managing their tasks and responsibilities. Only six rated this skill as intermediate.

Time Management

Six participants rated time management as basic, specifically noting that trainees frequently failed to meet deadlines and exhibited a deficiency in professional urgency. Only two participants rated this skill as advanced, with one highlighting that “*trainees are not bothered by deadlines.*”

Written Communication

Nine participants identified advanced written communication skills among trainees, though four rated it as basic. Some supervisors noted difficulty among trainees in composing professional emails and business correspondence.

Table 1: Perceptions of Work-Readiness Skills among Trainee Accountants

The table below presents a data summary of the participants’ assessment of trainee accountants’ performance in work-readiness competencies, categorised by twelve critical skill domains. Each skill was rated using four categories—basic, intermediate, advanced, and expert—based on the observed performance of trainees. The data highlight significant gaps in core soft skills such as leadership, decision-making, and problem-solving, while more functional skills like ICT and written communication were rated more favourably.

| Work-Readiness Skill | Basic (%) | Intermediate (%) | Advanced (%) | Expert (%) | Total (%) |
|-----------------------------|------------------|-------------------------|---------------------|-------------------|------------------|
| Decision-making | 62.5 | 31.2 | 6.3 | 0 | 100 |
| Use of physical resources | 25.0 | 25.0 | 50.0 | 0 | 100 |
| Teamwork | 12.5 | 56.3 | 31.2 | 0 | 100 |
| ICT skills | 25.0 | 68.7 | 6.3 | 0 | 100 |
| Leadership | 68.7 | 31.3 | 0 | 0 | 100 |
| Negotiation skills | 62.5 | 25.0 | 12.5 | 0 | 100 |
| Oral communication | 12.5 | 50.0 | 31.2 | 6.3 | 100 |
| Problem-solving | 50.0 | 31.3 | 18.7 | 0 | 100 |
| Self-discipline | 43.8 | 43.7 | 12.5 | 0 | 100 |
| Self-management | 50.0 | 37.5 | 12.5 | 0 | 100 |
| Time management | 37.5 | 37.5 | 18.7 | 6.3 | 100 |
| Written communication | 25.0 | 56.2 | 12.5 | 6.3 | 100 |

Table 2: Comparison of Work-Readiness and Technical Skills

To assess the broader capabilities of trainee accountants, participants were also asked to compare their technical knowledge with their overall work-readiness. The table below shows that while most trainees were rated as either intermediate or advanced in terms of technical competence, their work-readiness was significantly lower, with no participants rated as advanced or expert. This contrast underscores the central concern of the study—the discrepancy between academic preparation and professional workplace expectations.

| Skill Category | Basic (%) | Intermediate (%) | Advanced (%) | Expert (%) | Total (%) |
|-----------------------|-----------|------------------|--------------|------------|-----------|
| Technical skills | 12.5 | 37.5 | 50.0 | 0 | 100 |
| Work-readiness skills | 56.2 | 43.8 | 0 | 0 | 100 |

The data indicates that while most participants (50%) perceive trainees’ technical knowledge as *advanced*, the opposite is true for work-readiness skills, where over half (56.2%) rated them as *basic*. Participants noted that while graduates possess theoretical knowledge, they often struggle to function independently in a work environment and require significant supervision and guidance.

Conclusion

This study set out to determine whether universities sufficiently provide the work-readiness skills expected by employers of entering trainee accountants. The findings clearly indicate a significant misalignment between academic preparation and the requisite expectations of the professional workplace. While graduates demonstrated adequate technical knowledge, their capabilities in key soft skills—such as leadership, decision-making, and problem-solving—were overwhelmingly rated as basic by supervisors.

These results affirm the relevance of stakeholder theory, which emphasises the need for universities to respond to employer demands as primary end-users of graduate talent. The findings also support human capital theory, highlighting that underdeveloped work-readiness reduces graduates’ immediate value in the labour market and increases employer training burdens.

Therefore, it is concluded that universities are not fully equipping accounting graduates with the practical skills required for the workplace. Addressing this gap requires the identification of required skills, the intentional development and integration of these skills, and industry exposure within the accounting curriculum to better align higher education outputs with labour market needs.

Significance of the Study

This study contributes to the ongoing discourse on graduate employability by providing empirical evidence on the work-readiness of trainee accountants from the perspective of employers. It addresses a critical scholarly contribution by targeting a known deficiency within accounting education: the inadequate preparation of graduates in soft skills. This issue is seldom addressed in South African curriculum development, highlighting a significant design flaw.

By applying stakeholder theory, the study emphasises the need for universities to align graduate attributes with employer expectations. Through human capital theory, it highlights the economic and professional cost of underprepared graduates to both organisations and the broader economy.

The study's findings offer practical value to universities, professional accounting bodies, and policymakers by informing curriculum reform and supporting the integration of work-readiness skills. In doing so, it aims to enhance graduate outcomes, reduce onboarding challenges for employers, and contribute to addressing South Africa's high graduate unemployment rate—ultimately strengthening the future of the accounting profession.

Declaration

I, Lynn Schoeman, declare that this manuscript is original, has not been published before and is not currently being considered for publication elsewhere.

Statement

Editing was done during my thesis, and the bulk of work for this article has been extracted from my thesis.

Statement of Conflict of Interest

The research affirms that no conflict of interest exists.

Ethics

Ethical clearance was not required during the completion of the theses or article.

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