The expectation performance gap in accounting education: a review of generic skills development in UK accounting degrees
Jill Webb, Caroline Chaffer
The University of York, York - United Kingdom

Accounting educators have been criticised for a focus on the development of technical skills at the expense of generic employability skills. This study considers the perspective of UK graduates training for a professional accountancy qualification. It examines opportunities for generic skill development in accounting degrees and the actual contribution made by accounting degrees to the development of generic skills. The results are compared to generic skills development in degrees from other discipline areas, formal workplace training and professional training. The results of the questionnaire based survey, suggest that opportunities for the development of generic skills in UK accounting degrees are comparable to those offered in other discipline areas and superior to those offered in both professional training and formal work based training. The results indicate that the development of oral communication skills, the ability to take a comprehensive and global vision of an organisation and ethical awareness could be improved.

Keywords: graduate generic skills; graduates’ / employers’ perceptions; trainee management accountants; skills gap

Acknowledgments
We would like to thank the following colleagues at The University of York for their valuable feedback during early stages of the review process; Josephine Maltby, Philip Linsley and Cecilia Lowe.