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## Evaluating the Effectiveness of Soft Skills in College Accounting Education

Diego Fernando Hernández<sup>1</sup>

### Abstract

*Incorporating soft skills into accounting education is essential for career success, improving communication, critical thinking, and ethical decision-making. This study evaluated the effectiveness of developing these competencies in university accounting programs. It used a mixed approach, combining quantitative and qualitative methods, with a sample of 300 final-year students and 30 accounting professors from three universities in Medellín, Colombia. Data were collected through surveys, semi-structured interviews, and documentary analysis. The results revealed that although most students and teachers recognize the importance of soft skills, few consider them to be taught effectively. 70% of students value these skills, but only 45% believe that their teaching is adequate. Among teachers, 80% appreciate these skills, but only 25% feel prepared to teach them and 40% perceive sufficient institutional support. It concludes that there is a need to integrate soft skills more effectively into accounting programs through innovative pedagogical approaches, continuous teacher training, and increased resource allocation. In addition, to promote close collaboration with the professional sector by aligning educational programs with the needs of the labor market.*

**Keywords:** Soft Skills, Accounting Education, Communication, Critical Thinking, Ethics.

### Introduction

In the last decade, accounting education has undergone a significant change in terms of its objectives and teaching methods. Traditionally, accounting training has focused on developing technical skills and specialized knowledge, such as financial accounting, auditing, and taxation. However, a series of studies and positions of professional organizations have underlined the importance of complementing this technical knowledge with the development of soft skills, such as communication, critical thinking, ethics and teamwork American Accounting Association, (AAA, 1986); Arthur Andersen et al., (1989); Albrecht and Sack, (2000); Gabriel and Hirsch, (1992); Hirsch and Collins, (1988).

This evolution responds to a growing demand in the labor market, where accountants are expected not only to handle financial information accurately, but also to be able to interact effectively with other departments, advise clients, and make ethical decisions in complex situations. Soft skills allow professionals to better adapt to changes and collaborate more effectively in multidisciplinary teams, which is crucial in an increasingly dynamic and globalized business environment. In addition, companies are looking for accountants who can interpret and communicate financial data to people who do not have technical training, thus facilitating strategic decision-making within the organization.

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<sup>1</sup> Universidad San Buenaventura, Medellín, Colombia, Email: [diego.hernandez191@tau.usbmed.edu.co](mailto:diego.hernandez191@tau.usbmed.edu.co), (Corresponding Author), <https://orcid.org/0000-0003-2211-9435>



In this context, the (AAA, 1986) and the report by Arthur Andersen et al. (1989) were pioneers in highlighting the need for a change in the educational approach, pointing out that technical skills, although essential, are not enough to guarantee long-term professional success. These organizations have advocated for a more holistic education that includes the development of interpersonal and critical thinking skills, arguing that modern accountants should be leaders and strategists, not just technicians.

Likewise, more recent studies have confirmed that educational programs that integrate soft skills into their curriculum not only improve students' preparation for the labor market but also increase their competitiveness and employability (Lawson et al., 2014). In response to this need, many educational institutions have begun to implement innovative pedagogical methods, such as project-based learning, experiential education, and the use of case studies, to help students develop these essential competencies.

In a complementary way, the current context of the labor market and the demands of the professional environment have shown that accountants must not only be technically competent but also possess interpersonal skills that allow them to adapt and excel in dynamic and multifaceted environments (Adams, 2014; Connolly, 2017). In this sense, soft skills are essential for effective communication, complex problem solving, and ethical decision-making, all fundamental competencies for success in accounting practice (Lawson et al., 2014; Dale-Jones, Hancock, & Willey, 2013).

Despite the clear need for these competencies, there is considerable debate about the ability of educational programs to effectively develop these soft skills in accounting students. For example, previous research has questioned whether these skills can be taught in an academic setting and whether accounting professors are adequately prepared to teach these competencies (Rebele & St. Pierre, 2019; Catanach and Golen, 1996). In addition, limited time and the need to cover a significant amount of technical material represent additional challenges for the incorporation of soft skills in the accounting curriculum (Lawson et al., 2015).

Consequently, the present study aims to evaluate the effectiveness of soft skills development in university accounting education programs. The goal is to identify the most effective methodologies, the challenges educators face, and the real impacts on students' career readiness. In this way, by better understanding these aspects, informed recommendations can be made to improve accounting training and ensure that graduates are well equipped to face the demands of the contemporary labor market.

## **Theoretical Background**

### **Definition of Soft Skills**

Soft skills, also known as interpersonal competencies, encompass a set of skills essential for effective and efficient interaction in the professional field. These competencies are highly valued in today's work environment due to their positive impact on organizational dynamics and individual performance (Connolly, 2017; Dale-Jones, Hancock, & Willey, 2013). Among the most prominent soft skills are communication, critical thinking, ethics, and teamwork (AAA, 1986; Arthur Andersen et al., 1989).

First, communication involves the ability to express ideas clearly and concisely, both orally and in writing, which is critical for information sharing and collaboration in the workplace (Lawson et al., 2014). Effective communication allows professionals to transmit their knowledge and

opinions in a way that is easily understood by others, thus facilitating decision-making and conflict resolution (Hirsch & Collins, 1988). In addition, the ability to actively listen and provide constructive feedback are crucial components of good communication (Catanach & Golen, 1996).

On the other hand, critical thinking refers to the ability to analyze and evaluate information in a logical and objective way, allowing informed decision-making and the resolution of complex problems (Rebele & St. Pierre, 2019). This competence is essential in accounting, where professionals must interpret and use financial data to advise their clients and organizations. Critical thinking also involves questioning assumptions, identifying biases, and considering multiple perspectives before reaching a conclusion (Kurfiss, 1988).

Likewise, ethics, an equally crucial competency, involves adhering to moral principles and professional standards that guide correct and responsible behavior in accounting practice (McNair and Milam, 1993). Ethics in accounting is vital to maintaining public trust and the integrity of financial information. Accountants must be able to recognize and resolve ethical dilemmas, act with honesty and transparency, and comply with applicable rules and regulations (Mastracchio, 2005).

Finally, teamwork highlights the importance of collaborating effectively with others, taking advantage of individual strengths to achieve common goals (Gabriel & Hirsch, 1992). The ability to work well in a team implies not only the ability to communicate and coordinate efforts with co-workers, but also the willingness to accept diverse opinions, contribute to the development of collective solutions, and support other team members (Dale-Jones, Hancock, & Willey, 2013). In accounting, teamwork is essential for auditing, consulting, and financial analysis projects, where collaboration and synergy among team members can lead to more accurate and valuable results (Hirsch and Collins, 1988).

In addition, other relevant soft skills include adaptability, which is the ability to adjust to new challenges and changing environments; emotional intelligence, which refers to the ability to manage one's own emotions and understand those of others; and time management, which involves planning and prioritizing tasks efficiently to meet established deadlines and objectives (McIsaac & Sepe, 1996). These additional competencies complement the previously mentioned skills and contribute to the comprehensive development of accounting professionals (Connolly, 2017).

In this sense, soft skills are an essential component of the professional profile in accounting and in many other disciplines. The development of these competencies not only improves individual effectiveness but also strengthens organizational functioning and facilitates the achievement of collective objectives (Adams, 2014). Therefore, it is crucial that educational programs include strategies to foster and strengthen these skills among students, thus preparing them to meet the challenges of the contemporary work environment (AAA, 1986).

### **Importance in Accounting**

The relevance of soft skills in accounting has been widely recognized by previous studies and professional organizations. The (AAA, 1986) and the report by Arthur Andersen et al. (1989) stressed the need for accountants to develop competencies beyond technical knowledge, advocating for training that also incorporates interpersonal and communication skills. These reports argue that the ability to communicate effectively and work in a team is critical to success in accounting, as accountants often need to explain complex financial information to individuals

without technical training and collaborate with various departments within an organization (Albrecht & Sack, 2000). In addition, ethics is a cornerstone of the accounting profession, as accountants have a responsibility to act with integrity and transparency, protecting the interests of clients and the general public (Mastracchio, 2005).

Likewise, the importance of soft skills in accounting is reflected in the ability of accountants to face ethical situations and make responsible decisions. Adherence to ethical principles not only protects the integrity of financial information but also strengthens the public's trust in the accounting profession. In fact, Mastracchio (2005) points out that ethics education is crucial to prepare accountants to handle ethical dilemmas and comply with professional standards.

On the other hand, studies such as those by Lawson et al. (2014); Lawson et al. (2015) have shown that the inclusion of soft skills in the accounting curriculum can significantly improve students' readiness for the world of work. These studies suggest that graduates with developed competencies in communication, critical thinking, and ethics are not only more competitive in the labor market, but are also better equipped to meet career challenges and adapt to changes in the business environment (Adams, 2014). In addition, these graduates are able to contribute more effectively in their professional roles, which in turn can lead to greater job satisfaction and career development.

Likewise, research by Rebele and St. Pierre (2019) highlights that accountants' ability to think critically and communicate clearly is essential for the interpretation and presentation of financial data. The ability to analyze and evaluate information allows accountants to provide valuable advice and make informed decisions, which is especially relevant in an increasingly complex and globalized business environment (Connolly, 2017).

In this context, the ability to work in a team also plays a vital role. Modern accounting often requires collaboration between different departments and disciplines within an organization. For example, accountants must work in conjunction with information technology teams to implement accounting systems, with legal departments to ensure regulatory compliance, and with management to plan financial strategies (Gabriel and Hirsch, 1992). Effective collaboration can lead to more innovative and efficient solutions, as well as better integration of organizational goals (Dale-Jones, Hancock, & Willey, 2013).

Finally, it is important to note that soft skills training not only benefits individuals, but also organizations as a whole. A study by Rebele and St. Pierre (2019) found that accounting teams that integrate soft skills with technical knowledge tend to be more effective and produce higher-quality results. Therefore, investing in the development of these competencies can be seen as a key strategy to improve organizational performance and maintain a competitive advantage in the market (Kurfiss, 1988).

Ultimately, soft skills are essential for effective accounting practice. Not only do they facilitate communication and collaboration, but they also ensure that accountants act ethically and with integrity. Studies and professional organizations continue to advocate for an accounting education that balances technical competencies with the development of interpersonal skills, highlighting its importance for professional and organizational success (Hirsch & Collins, 1988).

### **Challenges in Teaching Soft Skills**

Effectively incorporating soft skills into accounting education faces several challenges. One of the main obstacles is the limitation of class time. Accounting programs are already saturated

with a large amount of technical content that students must master, leaving little room for teaching soft skills (Rebele & St. Pierre, 2019). In addition, the competencies of teachers represent another significant challenge. Many accounting teachers are highly specialized in technical areas and may not have the training or experience necessary to teach soft skills effectively, Paul et al. (1997).

For example, research by McIsaac and Sepe (1996) highlights that although some educators have attempted to integrate the teaching of communication skills through writing activities and oral presentations, these efforts are often limited by a lack of time and resources. Similarly, Lawson et al. (2017) indicate that although there are effective strategies to develop these competencies, such as competency-based learning and curricular integration, their implementation can be difficult due to resistance to change and institutional constraints. In addition, a lack of adequate resources, both financial and material, can limit the ability of educational programs to deliver rich and varied learning experiences that foster the development of soft skills.

Likewise, the evaluation of these skills represents an additional challenge. Unlike technical competencies, which can be assessed through standardized exams and tests, soft skills require more subjective and qualitative assessment methods, such as observations, self-assessments, and peer feedback (Rebele & St. Pierre, 2019). This can make it difficult to accurately measure student progress and the effectiveness of the teaching methods used.

On the other hand, resistance to change within educational institutions can also be a significant obstacle. Accounting faculties and departments are often rooted in traditional teaching methods that prioritize technical knowledge over soft skills. In addition, administrators and education policymakers may be reluctant to allocate additional resources for soft skills training without clear evidence of its impact on graduates' professional performance (Lawson et al., 2015).

Consequently, addressing these challenges requires a reassessment of curriculum priorities and increased investment in teacher training and professional development. It is critical that accounting teachers receive ongoing training in pedagogical methods that promote the development of soft skills and that they are provided with the tools and resources necessary to implement these strategies effectively (McIsaac & Sepe, 1996). Likewise, institutions must foster an educational culture that values both technical and soft skills, recognizing that both are essential for the comprehensive training of future accountants.

In addition, the implementation of innovative pedagogical approaches, such as experiential learning and project work, that integrate soft skills development in the context of technical education is suggested (Lawson et al., 2014). These approaches not only facilitate the acquisition of technical knowledge but also provide students with practical opportunities to develop and apply communication, critical thinking, ethics, and teamwork skills.

Finally, it is crucial that educational institutions collaborate with employers and accounting professionals to ensure that educational programs reflect the needs and expectations of the labor market. This may include the involvement of professionals in teaching and assessment, the provision of internships and work experience, and the continuous updating of curricula to incorporate the skills most in demand in the sector (Albrecht and Sack, 2000).

Ultimately, while incorporating soft skills into accounting education presents several challenges, these can be overcome through a combination of curriculum reassessment, investment in teacher professional development, adoption of innovative pedagogical approaches, and collaboration with the professional sector. By doing so, it can be ensured that future accountants are well

prepared not only in technical terms, but also in the interpersonal and ethical skills necessary for their professional and personal success.

## Methodology

To evaluate the effectiveness of soft skills development in university accounting education programs, a mixed research approach was adopted. This approach combined quantitative and qualitative methods, allowing for a more complete and in-depth understanding of the phenomenon studied (Lawson et al., 2015). The quantitative component focused on data collection through surveys, while the qualitative component included interviews and documentary analysis.

The study population was composed of students and professors of accounting programs from higher education institutions in Medellín, Colombia. Specifically, three recognized universities in the region were selected to participate in the study. The sample included approximately 300 seniors and 30 accounting professors, ensuring adequate representation of the perspectives and experiences of both groups (Albrecht & Sack, 2000).

Among the data collection instruments are surveys: Structured questionnaires were designed to collect quantitative data on the perception of students and teachers regarding the incorporation and effectiveness of soft skills in the accounting curriculum. The surveys included Likert scale questions to measure perception of the importance, implementation, and effectiveness of soft skills.

Interviews: Semi-structured interviews were conducted with a selected group of students and faculty to gain a more detailed qualitative understanding of their experiences and opinions. The interviews allowed us to explore in depth the perceptions about the challenges and benefits of teaching and learning soft skills (McIsaac & Sepe, 1996).

Desk analysis: The curricula and teaching materials of the accounting programs of the selected institutions were reviewed to identify how and to what extent soft skills are integrated into academic training (Lawson et al., 2014).

## Data Collection

- Surveys: Surveys were administered online through a digital platform, ensuring anonymous participation of students and faculty. Emails with links to the survey and periodic reminders were sent to maximize the response rate.
- Interviews: Interviews were conducted in person or via videoconference, depending on participants' availability and preference. Each interview was recorded (with the consent of the participants) and transcribed for later analysis.
- Desk analysis: Relevant documents were collected from participating institutions and analyzed to identify the presence and focus of soft skills in accounting programs.

## Data Analysis

- Quantitative: Data collected through surveys were analyzed using descriptive and inferential statistical techniques to identify significant trends and relationships. Statistical analysis software such as SPSS was used to facilitate this process.
- Qualitative: Interview transcripts were analyzed using a thematic coding approach,

identifying recurring patterns and themes related to the teaching and learning of soft skills. In addition, the results of the desk analysis were integrated with the qualitative findings to provide a more holistic view (Rebele & St. Pierre, 2019).

This mixed-approach methodology allowed for a thorough evaluation of the effectiveness of soft skills development in accounting education programs, combining the robustness of quantitative methods with the depth of qualitative approaches. This methodological design ensured a comprehensive understanding of the impact and challenges associated with incorporating these crucial competencies into the training of future accountants.

## **Results**

### **Student Survey Results**

Age influences the student's capacity for autonomous judgment and the willingness to assume both personal and academic responsibilities. Between 2019 and 2023, the majority of students who started the accounting program are between 18 and 24 years old (82%). This age ratio is similar to that found in studies carried out at universities in Medellín, Colombia, such as the University of Antioquia and the EAFIT University, where it has been reported that most university students are between 18 and 25 years old (Universidad de Antioquia, 2020; EAFIT University, 2023). This trend towards youth entering university accounting programs shows a student profile in the early stages of their professional training.

94% of students are unmarried, a figure similar to that observed in previous studies in Medellín, where the predominant marital status is single. For example, a study by the University of Medellín in 2023 indicated that 91% of respondents were single (Universidad de Medellín, 2023). Marital status may reflect students' ability to focus on their studies, as most do not have additional family responsibilities that may affect their academic dedication.

Regarding paternity, 90% of students do not have children, a figure that coincides with studies by other universities in Medellín, such as the Universidad Pontificia Bolivariana, where 88% of students indicated that they do not have children (Universidad Pontificia Bolivariana, 2019). This fact, combined with marital status, suggests that most students are at a stage of life where their main responsibilities are academic, allowing them to concentrate more on their studies and professional development.

In terms of gender, the sample is made up of 54% women and 46% men. This distribution is like that found at the University of Antioquia and EAFIT University, where a slight female predominance has also been recorded in accounting programs (University of Antioquia, 2020; EAFIT University, 2023). This trend may reflect a growing interest of women in the field of accounting, similar to what has been observed in other higher education programs in the region.

This characterization of the sample provides a comprehensive view of the demographic profile of accounting students in Medellín, highlighting the prevalence of young single people without children and a slightly higher female representation. These factors are essential to understand the dynamics and needs of students, as well as to design educational strategies that maximize their academic and professional potential.

Regarding the results of the surveys carried out on 300 final-year students of accounting programs in 3 higher education institutions in Medellín, Colombia, they are presented below see Table 1. The questions focused on the perceived importance of soft skills, the effectiveness of teaching these skills, and overall satisfaction with the curriculum.

Question	Strongly disagree (%)	Disagree (%)	Neutral (%)	Agree (%)	Strongly agree (%)
Importance of soft skills.	5	10	15	40	30
Effectiveness of teaching soft skills.	10	20	25	30	15
Satisfaction with the curriculum.	15	25	30	20	10

Table 1: Student Survey Results

Source: Own elaboration, 2024

The data indicate that most students surveyed (70%) consider the development of soft skills important, with 40% agreeing and 30% strongly agreeing, while only 15% disagree or strongly disagree, suggesting a positive perception of their relevance in the educational and professional field. However, the perception of the effectiveness of teaching these skills is divided, since although 45% agree or strongly agree with their effectiveness, 30% disagree or strongly disagree, which indicates the need to improve or reevaluate teaching methodologies. Regarding satisfaction with the curriculum, most students are neutral (30%) or dissatisfied (40%), while only 30% express satisfaction (20% agree and 10% strongly agree). This reflects a negative trend regarding the curriculum, suggesting possible areas for improvement to increase student satisfaction. In summary, while the importance of soft skills is widely recognized, the effectiveness of their teaching and satisfaction with the current curriculum requires attention and potential improvements to better align with student expectations and needs.

### Results of Teacher Surveys

30 accounting professors were surveyed to assess their perception of the importance of soft skills, their readiness to teach these skills, and the institutional support they receive, as shown in Table 2.

Question	Strongly disagree (%)	Disagree (%)	Neutral (%)	Agree (%)	Strongly agree (%)
Importance of soft skills	3	7	10	50	30
Preparation to teach soft skills	20	30	25	15	10
Institutional support	10	20	30	25	15

Table 2: Results of the Teacher Survey

Source: Own elaboration, 2024



The data indicate that most teachers surveyed (80%) consider the development of soft skills important, with 50% agreeing and 30% strongly agreeing, while only 10% disagree or strongly disagree, suggesting a positive perception of their relevance in the educational and professional field. However, the perception of readiness to teach these skills is notably more negative, with 50% disagreeing or strongly disagreeing with their readiness to teach soft skills, while only 25% agreeing or strongly agreeing, indicating a clear need to improve training and resources for teachers in this area. Regarding institutional support, the results show that 30% of teachers remain neutral, while 30% disagree or strongly disagree and 40% agree or strongly agree. This suggests that institutional support is perceived in a mixed way, with a slight tendency towards the need to increase support for teachers. In summary, while the importance of soft skills is widely recognized among teachers, the preparation to teach them and the level of institutional support require significant attention and improvements to better meet the expectations and needs of teachers in the educational setting.

### Interview Results

Semi-structured interviews conducted with a selected group of students and faculty revealed several recurring themes see Figure 1. Participants mentioned challenges in teaching soft skills, the perceived benefits of these skills, and the need for additional training. In total, a group of 25 people, composed of 15 students and 10 professors, were interviewed, which provided a diverse and representative sample for the qualitative analysis.

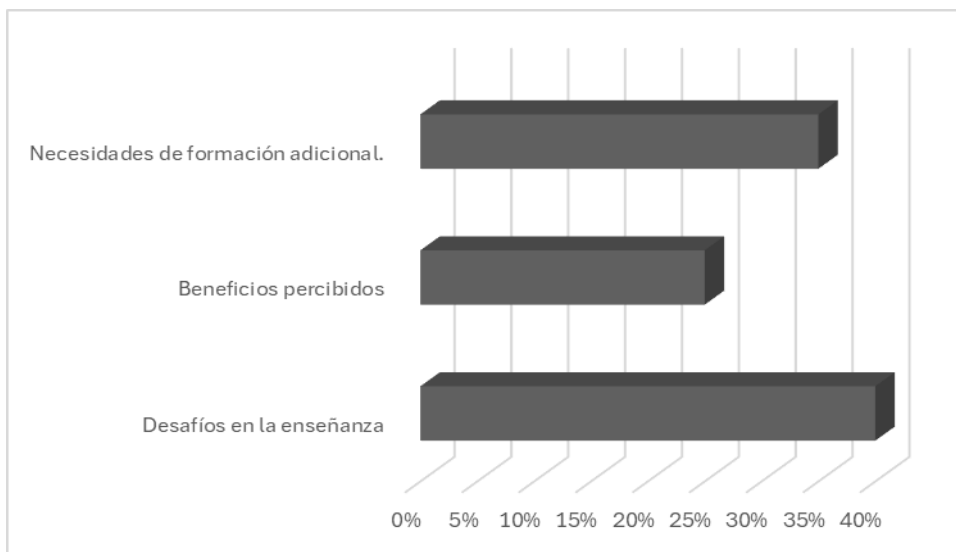


Figure 1: Interview Results

Source: Own elaboration, 2024. In original language Spanish

The interviews highlighted several challenges in teaching soft skills, including lack of time and resources, as well as the need for additional training for teachers. The perceived benefits of these skills include improved preparation for the job market and an increased ability to cope with complex professional situations.

In this order of ideas, the graph shows three key aspects related to the teaching of soft skills: additional training needs, perceived benefits and challenges in teaching. Approximately 35% of

respondents identify the need for additional training, suggesting that a significant proportion of teachers feel they are not sufficiently prepared to teach soft skills and require more training or resources. This data is crucial, as it indicates a gap in teacher preparation that can affect the effectiveness of teaching these skills. In terms of perceived benefits, about 25% of respondents recognize the benefits of soft skills. This shows that a quarter of teachers value positively the incorporation of these skills into the curriculum, reflecting an appreciation of their positive impact on education and student development.

However, the most worrying fact is that around 40% of respondents point to challenges in teaching soft skills, indicating that almost half of teachers face significant difficulties when trying to integrate these skills into their educational practices. These difficulties could be related to the lack of adequate training or insufficient institutional support, as observed in the data of the survey of teachers. In summary, the graph reveals that there is a considerable need for additional training and support for teachers in teaching soft skills. Although a notable number of them recognize the benefits of these skills, they also face significant challenges in their implementation. This analysis underscores the importance of developing appropriate strategies and resources to address these challenges, improve teacher preparation, and ultimately increase the effectiveness of soft skills teaching in the educational context.

## Discussion

The results of this study are in line with previous research highlighting the importance of soft skills in accounting education. Albrecht and Sack (2000) pointed out that accounting training should go beyond technical knowledge and include interpersonal skills such as communication and critical thinking. The findings of this study, which show a high valuation of these skills by both students and teachers, support this statement. Also, Lawson et al. (2014); Rebele and St. Pierre (2019) also underlined the need to integrate soft skills into the accounting curriculum, which is consistent with the positive perception of perceived benefits and the importance of these competencies observed in our research.

In addition, studies such as those by Baril et al. (1998); Burton and Sack (1991) have documented that the integration of soft skills into accounting education not only improves students' ability to communicate and think critically but also increases their overall readiness for the professional environment. Participants in our study repeatedly highlighted the relevance of these skills to their future success, a finding that coincides with the findings of Gainen and Locatelli (1995), who argued that the assessment and development of interpersonal competencies are essential to modern accounting programs.

However, the study also reveals a significant discrepancy between the perception of importance and the effectiveness of teaching soft skills. This finding differs from the more optimistic results of research such as that of Gabriel and Hirsch (1992), who found that the implementation of communication and critical thinking programs was effective in improving students' competencies. This difference may be due to specific contextual factors, such as teacher preparation and resources available in institutions in Medellín, Colombia. It is possible that the lack of specific training in soft skills among accounting teachers, noted by Paul et al. (1997), contributes to this discrepancy.

In addition, research by Hirsch and Collins (1988) and Reinstein and Houston (2004) suggests that success in teaching soft skills also depends heavily on institutional support and an integrated approach across the curriculum. However, in our study, many teachers cited the lack of

institutional support as a significant barrier, which may explain why the perception of effectiveness is not as high as expected. This finding is consistent with the results of McIsaac and Sepe (1996), who identified the need for a coordinated effort and sufficient resources to improve the teaching of soft skills.

On the other hand, the implications of these findings for accounting education are significant. First, it is essential that accounting programs effectively integrate soft skills into the curriculum. This could be achieved through the adoption of innovative pedagogical approaches, such as project-based learning and experiential education, which have been shown to be effective in other contexts (Lawson et al., 2015). In addition, it is crucial to provide ongoing training to teachers to improve their competence in teaching soft skills Paul et al. (1997).

In addition, educational policies must focus on allocating adequate resources for the development of these competencies. This includes not only teacher training, but also the creation of teaching materials and the implementation of assessments that can effectively measure soft skills (McIsaac & Sepe, 1996). Educational institutions should work closely with the professional sector to ensure that educational programmes reflect the needs and expectations of the contemporary labour market (Albrecht and Sack, 2000).

It is also important to consider implementing mentoring and mentoring programs that provide students with additional opportunities to develop and practice their soft skills in real or simulated environments. According to Rebele and St. Pierre (2019), these experiences can significantly improve students' preparation for the world of work by allowing them to apply their technical knowledge and interpersonal skills in practical situations. In addition, engaging industry professionals as mentors can provide valuable insight into market demands and expectations.

On the other hand, the integration of soft skills into the accounting curriculum also requires a re-evaluation of traditional teaching methods. Research such as that of Hirsch and Collins (1988) has shown that active learning methods, such as class discussions, case studies, and simulations, are more effective in developing soft skills compared to passive teaching techniques. Therefore, it is recommended that educational institutions adopt these methods to facilitate more active and meaningful student participation in the learning process.

Additionally, soft skills assessments should be comprehensive and ongoing, rather than relying solely on final exams. This could include self-assessments, peer assessments, and constant feedback from teachers, which will allow students to identify their areas for improvement and work on them proactively (Baird, Zelin, & Ruggle, 1997). Incorporating technological tools, such as online learning platforms and simulators, can also be beneficial in providing immediate and personalized feedback to students.

Finally, to ensure a successful implementation of these changes, it is essential that educational institutions adopt a holistic and collaborative approach. This involves coordination between different academic departments, the administration, and the professional sector to design and execute programs that integrate soft skills effectively into accounting training. Albrecht and Sack (2000) suggest that this collaboration can facilitate the development of a curriculum that is more relevant and adapted to the needs of the labour market, thus ensuring that graduates are well prepared to face the challenges of their professional careers.

### **Limitations of the Study**

This study has several limitations that should be considered. First, the sample of students and

faculty, while representative, was limited to three universities in Medellín, which might not fully reflect the diversity of educational contexts in other regions or countries. Future research could expand the sample to include a wider variety of educational institutions and cultural contexts.

Second, the qualitative nature of the interviews and the subjectivity inherent in the soft skills assessment may have influenced the results. Although mixed methods were used to enrich the findings, it would be beneficial to implement more objective and standardized assessment techniques in future studies.

Finally, the institutional resistance and lack of resources mentioned by participants suggest the need for additional studies to explore effective strategies for implementing and overcoming these obstacles (Lawson et al., 2017).

## Conclusions

This study underscores the importance of soft skills in accounting education and the imperative need to integrate these competencies more effectively into educational programs. Soft skills, such as communication, critical thinking, ethics and teamwork, are essential for the integral development of students and their future insertion in the labor market. However, our research reveals a notable discrepancy between the perception of the importance of these skills and the effectiveness with which they are currently taught.

Through a holistic approach, educational institutions can address this gap in a meaningful way. First, the adoption of innovative pedagogical approaches is crucial. Methods such as project-based learning, experiential education, and the use of case studies can provide students with hands-on opportunities to develop and apply their soft skills in real-world-like contexts (Lawson et al., 2015). Not only do these approaches facilitate deeper learning, but they also promote the integration of technical knowledge and interpersonal skills in a coherent and effective way.

Second, ongoing teacher training is critical to improving the teaching of soft skills. Teachers must be well equipped not only in their technical knowledge, but also in pedagogical techniques that foster the development of interpersonal and critical thinking skills. Professional development programs and specific workshops can help educators integrate these skills into their teaching methodologies effectively, Paul et al. (1997).

Third, the allocation of adequate resources is also an essential component to the success of this approach. Institutions must ensure that there are sufficient teaching materials, technological tools, and time dedicated in the curriculum for the teaching and practice of soft skills. Without these resources, any effort to improve the teaching of these skills risks being insufficient and fragmented (McIsaac and Sepe, 1996).

Finally, collaboration with the professional sector is equally vital. Involving industry professionals in the educational process can provide students with a realistic perspective of the skills needed in the contemporary job market. This collaboration can take the form of mentoring programs, professional internships and the participation of experts in curriculum design and evaluation (Albrecht & Sack, 2000). By more closely aligning the needs of the labor market with accounting education, it ensures that students are better prepared to face professional and personal challenges after graduation.

Only through these integrated strategies can the gap between the perception of the importance of soft skills and their effective teaching be closed. Implementing a holistic approach will not only improve students' preparation for the contemporary work environment but will also

contribute to the development of more well-rounded and adaptable professionals. In the end, by ensuring that graduates are well-equipped to succeed in their professional careers, educational institutions not only fulfill their formative mission, but also strengthen their reputation and contribute to the advancement of the accounting profession.

### **Conflict of Interest**

The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

### **Author Contributions**

The author, Diego Fernando Hernández developed the complete phases of the study: Conceptualization, Design, Data Collection, curation and analysis of dataset, manuscript writing and final version of the manuscript.

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### **Data Availability Statement**

The data supporting the findings of this study are available from the corresponding author, upon reasonable request.

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