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PRIORITIES FOR THE DEVELOPMENT OF VOCATIONAL SKILLS IN MANAGEMENT ACCOUNTANTS*: A EUROPEAN PERSPECTIVE.

Trevor Hassall and John Joyce, Sheffield Hallam University (UK)

José Luis Arquero Montaña and José Antonio Donoso Anes, Universidad de Sevilla

Address for Correspondence:

Trevor Hassall
School of Business and Finance
City Campus, Howard Street
Sheffield
S1 1WB
England UK

ABSTRACT

In recent years there have been many calls for a re-orientation of accounting education in order to include the development of competencies such as communication, group working, and problem solving skills. However, concern has been expressed that the proposed changes are possibly biased towards the interests of public accounting employers. This paper presents and compares the opinions of the employers of management accountants in Spain and the UK, and then by using a weighted importance indicator determines vocational skills development priorities. The factors that the Spanish and UK employers identified as major constraints to the development of vocational skills are also compared.

KEYWORDS

Accounting education, management accounting, vocational skills, United Kingdom, Spain.

INTRODUCTION

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The higher education systems in Spain and the UK are being revised to improve the quality of education and to reduce the expectations gap relating to employer demands. In fact, both of these objectives could be seen as being one and the same. A common conceptualisation of quality is expressed in the phrase “fitness for purpose”. In order to improve the quality of higher education it is therefore necessary to identify the customers of higher education. Yorke (1992) offered two alternative views. Firstly, the student is the customer who “buys” a product (the chosen academic program, course, degree...) with the expectation of a future improvement in his/her standard of living. In Yorke’s second view the student is a “product” that is “transformed” by the educational process into a citizen with added value in terms of capabilities (skills & knowledge). In this wider second view, society is the “customer” and is seen as being represented directly by the job market and employers, and indirectly by the institutions and administrations that fund education. Yorke's two views can also be seen as coincident and not as alternatives. That is, if one is accomplished (the student acquires the required capabilities) the other is also accomplished (the student is able to access the job market in a higher position and thereby improve his/her standard of living). Therefore, in order to respond to employers’ needs, the needs of the employers must be identified. Professional and academic associations, predominantly in the USA, have through published reports and statements made public their views of the desired profile of a professional accountant (see Table 1).

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Table 1: Published Statements

American Accounting Association	1986	Bedford Report (Future Accounting education: Preparing for the Expanding Profession)
American Institute of Certified Public Accountants	1987	Future Issues Paper
American Institute of Certified Public Accountants	1988	Education Requirements for Entry into the Accounting Profession (Review of the Albers Report)
Arthur Andersen & Co et al.	1989	Perspectives on Education: Capabilities for Success in the Accounting Profession
Accounting Education Change Commission	1990	Position Statement No. 1. Objectives of Education for Accountants
American Institute of Certified Public Accountants	1992	Academic Preparation to Become a Certified Public Accountant.
International Federation of Accountants	1994	2000 and Beyond. A strategic framework for prequalification education for the accountancy profession
International Federation of Accountants	1996	I.E.G. 9: Prequalification Education, Assessment of professional competence and experience requirements of professional accountants
United Nations Conference on Trade and Development	1998	Guideline for a global accounting curriculum and other qualification requirements
American Institute of Certified Public Accountants	1999	The AICPA Core Competency Framework for entry into the accounting profession
International Federation of Accountants	2003	International Education Standard (IES)3. Professional Skills Content

One of the most interesting aspects to have arisen from these statements is the increasing importance given to non-accounting capabilities and skills. These capabilities and skills are important because they “enable the professional accountant to make successful use of the knowledge gained through education” (IFAC, 1996, 16). A recent report in this area (Albrecht and Sack 2000) noted that there is continuing criticism of accounting programs by employers and educators. It was noted that the educators and the employers shared the same views. Their report categorised the major problems perceived by employers into six areas:

- Course content and curricula

- Pedagogy
- Skill development
- Technology
- Faculty development and reward systems
- Strategic direction

Albrecht and Sack (2000, p55) stressed the importance of skill development. They stated that:

“Students forget what they memorise. Content knowledge becomes dated and is often not transferable across different types of jobs. On the other hand critical skills rarely become obsolete and are usually transferable across assignments and careers.”

Even though there is a high degree of consensus in the opinions expressed in the published statements, some authors have raised the possible existence of biases and hidden interests. Poe & Bushong (1991) state that the proposed curriculum resulting from the above statements is focused on educating Certified Public Accountants (CPA's) in the USA. CPA's are trained as auditors and their development needs could be different from those of other accounting professionals. Davis & Sherman (1996) and Mathews (1994) indicate that the big international auditing firms were a major influence when the statements were being produced. More specifically, Davis and Sherman (1996) and Burton and Sack (1991) stated that the proposed curricular model, which was heavily focused on skills development, was designed more for the needs of large public accounting firms and that the skills included are less critical for small and medium size firms.

St. Pierre (1996) indicates that the conclusions presented in the statements have been accepted without empirical support. However, many examples of research work in the accounting

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education literature substantiate the importance to employers of vocational skills (see Table 2).

Table 2. Opinion surveys

Skill	Reference	Group	Result
Communication	Gingras [1987]	Professional Acc.	82% consider these skills as “very important and 78% indicate that integrated development within accounting classes is an advantage
	Novin & Pearson [1989]	CPAs	At least quite important for 90%.
	Novin et al.[1990]	CMAs	At least quite important for 90%.
	May, Windal & Silvestre [1995]	Academics	90% support greater emphasis into the acc. curriculum for these skills.
	Arquero (2000)	Spanish academics & professional accountants	Considered to be the highest priority for skills development
Interpersonal skills	Bhamornsiri & Guinn [1991]	Auditors	Increasing importance as the career progresses.
	Gersich [1993]	Auditors	Are considered the most important in their job.
Problem solving skills	Novin & Pearson [1989]	CPAs	At least quite important for 95%.
	Novin et al. [1990]	CMAs	At least quite important for 97%.
	May, Windal & Silvestre [1995]	Academics	96 % consider that students must be able to solve unstructured problems requiring multiple information sources.

However, the research cited in Table 2 is yet again predominantly focused on the employers of CPA's, there is little reference to the thoughts and views of management accountants, and has been largely conducted in the USA. There is no evidence of comparative studies having been undertaken in order to identify and compare skills deficiencies exhibited in different countries.

A major US survey of management accounting by Siegel & Sorenson (1999) notes the changing role of management accountants. Their survey also asked employers to identify the most important knowledge, skills and abilities necessary for success. These were:

- Communication (oral written and presentation) skills
- Ability to work on a team
- Analytical skills
- Solid understanding of accounting
- Understanding of how a business functions

The purpose of our research is to establish the priorities, in terms of the development of vocational skills, of European employers of management accountants. This is done by comparing the results obtained from Spanish and UK employers of management accountants.

Whilst both countries are European there are some interesting differences between the two. Reasons for international differences in accounting practices have been analysed (Choi and Mueller 1992, Radebaugh & Gray 1993, Belkaoui 1995 and Nobes and Parker 1995). Nobes (1998) develops a model that attempts to explain the differences in international financial reporting. The model splits accounting systems into two classes and then places the UK and Spain in different classes. However Blake et al (1998) note that because of the rapid incorporation of EU directives Spain is experiencing major changes in the area of national accounting regulation. Sheridan (1995), Ahrens (1996), and Pistoni and Zoni (2000) suggest that management accounting in Europe is simultaneously being subjected to forces for harmonisation and differentiation.

Blake et al. (2003) put forward five distinct aspects of national management accounting culture which they believe can facilitate comparisons. The second of these dimensions is the

training and qualifications of a management accountant professional. The initial development of comparative management accounting studies was summarised in surveys undertaken by Bhimani (1996) and Lizcano (1996). These surveys are summarised in Blake et al. (2000) which noted the variety of approaches taken to the education and development of management accountants.

RESEARCH METHOD

The research method used was an opinion survey of employers of management accountants in Spain and the UK. The employers were contacted via the database records of the Asociación de Contabilidad Directiva (ACODI) and Chartered Institute of Management Accountants (CIMA). Both of these bodies maintain a database of organisations that actively employ management accountants. The covering letter that accompanied the survey requested the employers to complete the questionnaire with reference to this specific group of employees i.e. management accountants.

The questions contained in the questionnaire were to be answered on an 11 point scale (from 0 to 10) and were grouped into three sub-sections: -

1. **Broad curriculum policy:** these 12 questions were designed to elicit responses on the respondent's attitude to overall curriculum development in terms of direction, content, responsibility and design.
2. **Specific vocational skills:** these 22 questions were arranged into 6 groups: communication skills (5 items), group skills (3 items), problem solving skills (4 items), pressure and time management (3 items), information technology (2 items) and others (5 items). The employers were asked to indicate how important they think each item is for

the adequate performance of management accounting duties. They were also asked to indicate for each item the level of performance actually exhibited by new graduates entering this vocational area. By analysing the responses it is possible to identify the desired profile of a management accountant. Also, by noting those skills considered as important but in which a low performance level had been reported, it is possible to identify perceived areas of educational deficiencies.

3. **Limitations and constraints:** these 13 questions were designed to identify items that may impose constraints or limitations in the development of skills and values.

The research sample in the UK was well defined and easily accessible through the Chartered Institute of Management Accountants (CIMA). However, the concept of the professional management accountant is not as well defined in Spain. Martínez Churriague (1989 & 1992) stated that three factors contribute to this lack of professional identity. First, there is a lack of a direct relationship between the profession and the educational structure. Second, there is a lack of government interest in this specific vocational area and third, there is a dispersion and lack of association among the practitioners of management accounting. Consequently, management accountants, and their employers, are not so readily identifiable in Spain. However, for the purpose of this study the most representative association was thought to be the Asociación de Contabilidad Directiva (ACODI).

RESPONDENT PROFILE

Questionnaires sent to 950 representatives of organisations who employ management accountants in the UK. The total number of valid responses was 214 giving a response rate of 22.5%. In Spain 270 questionnaires were distributed to representatives of organisations who

employ management accountants. Valid responses were received in total from 55 respondents giving a response rate of 20.4%.

In order to increase the initial response rate we followed the suggestions made by the total design method (TDM) (Dillman, 1978; Collier & Wallace, 1992), and in order to assess the existence of non-response bias statistical tests were performed to compare the responses from the first wave and follow up mailings. No statistically significant differences between the waves were found in any item included in the survey instrument. Consequently it can be assumed that the responses obtained are representative of the whole sample and, thus, of the population.

Combining the two populations revealed that only 23% of the total were females. The ages of the respondents ranged from 25 to 65 years old. The Spanish respondents had a mean age of 45 years whereas the UK mean was 40 years. The survey revealed that 82.3% of the respondents had responsibilities for appointing accounting staff and 85.1% had responsibilities relating to training those staff. The UK respondents were predominantly from larger organisations (more than 250 employees): only 22% of the UK respondents, as opposed to 56% of the Spanish, work in small (less than 25 employees) or medium sized organisations (26 to 249 employees).

RESULTS

The responses to the questions classified as Broad Curriculum Policy are shown in Table 3. The employers clearly agree that universities should pay attention to work-place requirements when designing course syllabi: only 6.3% of respondents disagreed with the statement. They agreed strongly with the statement that development of the skills and capabilities contained in

the questionnaire should be integrated into all subject areas as an explicit goal of university education (85% agreement). There was also strong agreement on the importance given to vocational skills when selecting personnel. These high levels of agreement can be contrasted with the respondents relative disagreement with the statement that qualified accountants only need technical knowledge to successfully perform accounting duties, and that the development of the skills listed in the questionnaire is not the responsibility of university education.

Table 3. Curriculum Policy (0 = complete disagreement, 10 = complete agreement,)

	UK	Spain	p-value
University, when designing new syllabuses should pay attention to work place requirements	7.66	9.20	0.000
Universities when designing syllabuses do pay attention to work place requirements	4.99	4.06	0.001
Professional accountants only need technical knowledge to successfully perform accounting duties.	1.84	2.18	n.s.
The development of these skills is not the responsibility of university education.	3.05	1.38	0.000
The development of these skills must be an explicit goal of university education	6.79	8.36	0.000
In personnel selection these skills are given at least the same value as the accounting knowledge	7.37	8.44	0.001
The development of these skills should be integrated into all subject areas in the accounting curriculum	7.73	7.60	n.s.

It can be seen from Table 3 that there are significant differences between the levels of agreement reported by the UK and Spanish employers for five of the seven statements relating to curriculum development. The Spanish employers have stronger views than their UK counterparts concerning the need for universities to pay attention to work place requirements and the importance of vocational skills. This is clearly indicated in the strength of their agreement that skills development must be an explicit goal of university education.

In the next section of the questionnaire, the employers were asked to score each one of 22 skill and knowledge attributes on an eleven point scale (ranging from 0 = no importance to 10 =

very important). The scores reported are summarised in Appendix 1. It can be seen that all of the individual skill items were considered to be quite important, having a mean score of over 7. Based on the whole sample of management accounting employers the ranking of the most valued skills (and the scores) was:

1. Work with others in teams (8.73)
2. Organise the workloads to recognise and meet tight, strict and coinciding deadlines (8.71)
3. Use of relevant software (8.68).
4. Present and defend points of view and outcomes of their own work, verbally to colleagues, clients and superiors (8.67)
5. Select and assign priorities within coincident workloads (8.67)
6. Listen effectively to gain information and to understand opposing points of view (8.66)
7. Identify and understand non-structured problems (8.64).
8. Have a comprehensive and global vision of the organisation (8.59)
9. Organise and delegate tasks (8.57)
10. Have a commitment to life long learning (8.51)

Focusing on the opinion of UK employers, the most valued skills were communication skills. Oral & written communication skills were the two first items by importance (see Appendix 1) and the ability to listen effectively occupied fifth position. The other group of items highly valued by the UK employers was “pressure and time management” skills. The ability to “select and assign priorities within coincident workloads” is the third item in the importance ranking, the ability to "organise the workloads to recognise and meet tight, strict, and

coinciding deadlines” is the fourth and “organise the workloads to meet conflicting demands and unexpected requirements” the seventh.

Spanish employers appear to take a more strategic view as their scores ranked “having a commitment to life-long learning” and “having a comprehensive and global vision of the organisation” in a position higher than the UK employers did. The ability to use relevant software occupied third position. Problem solving skills were also considered very important by the Spanish employers as indicated by the fourth and seventh positions for “identifying and solving unstructured problems” and “finding creative solutions”. Group working skills were also considered to be important as indicated by the relative positions of “organise and delegate tasks” and “work with others in teams”.

As indicated above, Spanish and UK respondents gave different rankings to the importance of the individual specified skill and knowledge attributes. The respondents were then asked to indicate the levels of ability that they had witnessed being exhibited by entry level management accountants for each one of the skill and knowledge attributes. Generally, the UK employers reported that they had witnessed much higher levels of skills being exhibited than their Spanish counterparts.

The analysis of the “importance” scores gives information on the skills that the employers identified as being necessary. An analysis of “performance level” scores can indicate the skills where performance is, in the opinion of employers, not adequate. However, an analysis that could reveal areas where training is needed to remedy deficiencies would be more informative. Training efforts should be directed towards the skills that are considered to be important but where the performance of those skills is inadequate. In order to identify the vocational skills that require major development, a weighted importance indicator was

calculated. This statistic, which we will refer to as the indicator of priority (IP), allows a joint analysis of both characteristics and should therefore direct attention to training priorities.

The IP weights the score reported for the importance of each individual skill by the mean performance level score for all of the skills divided by the performance level score for that specific skill. Thus if two skills have equal importance scores the IP will have a higher value for the skill with the lower exhibited performance level. The formula is given below:

$$I.P_{gi} = imp_{gi} \frac{\overline{lev}_g}{lev_{gi}}$$

The full I.P. scores and rankings are shown in Appendix A. From Table 4 it can be seen that the UK and Spanish employers have similar views: the top 8 skills ranked by I.P. for the UK are in the top 11 for Spain. There are higher I.P. rankings in Spain for problem solving skills due to the higher scores for “importance” and lower scores reported as “exhibited” for “Find creative solutions” (third ranked I.P for Spain) and “Identify and solve unstructured problems” (seventh ranked I.P for Spain). The highest I.P. ranking is the same for both sets of employers: “To have a comprehensive and global vision of the organisation”. A very low priority is derived in both cases for information technology skills.

Table 4. Vocational Skills I.P. ranking

VOCATIONAL SKILL	UK I.P. ranking	Spain I.P. ranking
<i>• Communication skills</i>		
Present and defend points of view and outcomes of their own work, in writing, to colleagues, clients, and superiors	7	11
Present and defend points of view and outcomes of their own work, verbally, to colleagues, clients, and superiors	6	2
<i>• Group working skills</i>		
Organise and delegate tasks	5	6
<i>• Problem solving skills</i>		

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integrate multidisciplinary knowledge to solve problems	8	5
· Pressure and time management		
Organise the workloads to meet conflicting demands and unexpected requirements	3	8
Organise the workloads to recognise and meet tight, strict, and coinciding deadlines	2	10
Select and assign priorities within coincident workloads	4	4
· Other skills, values and knowledge		
Have a comprehensive and global vision of the organisation	1	1

A specific area worthy of note is that in the Spanish sample there was an inverse relationship between size of the firm and the importance score given to the non-technical skills. Analysis revealed that the Spanish employers working for small and medium firms, unlike their UK counterparts, gave the vocational skills (with the exception of the ability to assume leadership positions) higher importance scores than those employers working for large firms. This finding is in contradiction with some of the views reported in the first part of the paper: Davis and Sherman (1996) and Burton and Sack (1991) stated that proposed curricular models which were heavily skills focused were designed for the needs of large public accounting firms and that the skills included were less critical for small and medium size organisations.

The employers were also asked to indicate the extent to which they thought a series of factors were potential limitations or constraints on the development of vocational skills within university courses. The rankings arising from the scores are shown in Table 5.

Table 5. Limitations and Constraints

	UK Ranking	Spanish Ranking
Lack of economic resources	10	9
Lack of educational development training for accounting teaching staff	5	3
Large class sizes	9	2
Poor quality of teaching staff	7	6
High quality teaching is not rewarded in the same way as	6	8

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other pursuits, e.g. research		
Lack of effective partnerships. Organisations do not collaborate with universities	4	7
Reluctance of lecturers to change teaching methods	3	5
High teaching loads of lecturers (in terms of lecturing hours and number of differing courses)	11	12
Lack of relevant practical experience of lecturers	1	1
Influence of personal remunerative activities outside the university contract	8	10
Traditional methods of assessment and examination (lack of ability to simulate real world situations)	2	4
Resistance and inertia of the students to changes in teaching methods	12	11

There is agreement, shown by the relative rankings, about several of the major limitations and constraints on the development of vocational skills. Employers in both countries rate the lack of relevant practical accounting experience of lecturers as a primary constraint. Similarly, traditional methods of assessment and examination, and the reluctance of lecturers to change teaching methods are viewed to be major constraints in both countries. Perhaps there is a causal link here: the approach to assessment could be viewed as being shaped by the academics and the teaching methods they use. Employers view the abilities and attitudes of academics as a major constraint to the development of vocational skills. High teaching loads, economic resources and student attitudes are not thought to be barriers to skills development by the employers.

CONCLUSION

The need to broaden the accounting curriculum has been reported in a series of statements ranging from the American Accounting Association (1986) to Albrecht and Sack (2000). Although these studies reported on differing functional areas from with 'accounting' itself (e.g. from the auditing sector Poe & Bushong (1991), and from the management accounting

sector Siegel & Sorenson (1999)) their findings were consistent. The results of this study, which was based on European employers of management accountants, are consistent with the results of other studies: there is an identified need to incorporate a wider set of vocational skills into the accounting curriculum. The employers of management accountants in both Spain and the UK perceive that the non-technical skills and knowledge areas specified in our questionnaire are a necessary requisite for the management accountant to be able to perform his/her duties. The employers surveyed clearly feel that the development of these work place requirements should be an explicit goal and the responsibility of educational institutions. There is a clear indication that the employers do not believe that educational institutions pay sufficient attention to the development of these non-technical skills and knowledge areas.

Although the employers from both countries give high scores for the importance of the specific skills in the survey, there were differences. For the UK employers, the most important skills were communication skills (oral, written & effective listening), whilst Spanish employers valued most highly the commitment to life-long learning and the global vision of the organisation. An interesting finding is that the Spanish employers in small & medium firms gave higher importance scores to the non-technical skills than their colleagues in large firms did. This is of particular interest given the large number small & medium firms in Spain, and consequently their influence on the employment market.

There were major differences in the performance level scores reported. The Spanish employers showed higher levels of dissatisfaction with the skill level exhibited by new management accountants than the UK respondents did.

The above views are from employers but Albrecht and Sack (2000) note that there is also dissatisfaction among graduates and a decreasing number of student enrolments on to

accounting programmes. They note that some US educational institutions have responded to the need for change but they question if this response is substantive or merely cosmetic. Perhaps their most worrying finding is that many accounting practitioners and educators would, if given the choice now, not major in accounting.

A key question to be resolved if major change is to be undertaken by educational institutions by incorporating into the syllabus non-technical skills and knowledge areas is prioritisation. Within the boundaries of resource constraints imposed on educational institutions it will probably not be possible to target all of the non-technical skills and knowledge areas identified in the studies previous undertaken.. A focus of this study has been to develop a methodology that would help in identifying this prioritisation. Attention should be given to the skills that are considered to be important *and* where current performance of those same skills is inadequate. In order to identify the vocational skills that should be given priority, a weighted importance indicator was calculated. This statistic, referred to as the indicator of priority (IP), allows a joint analysis of both importance and performance to facilitate identification of the priorities.

The IP values calculated in this study show that there is agreement between the UK and Spanish employers surveyed on the skills that need to be developed. The analysis identified the priority area for development to be “Have a comprehensive and global vision of the organisation”. Perhaps this perceived lack of vision indicates why many newly qualified accountants are encouraged to widen their education by taking additional courses e.g. MBA. The other clear priorities are time management, interpersonal communication skills and the group working skill of organising and delegating tasks. The area where there is the least

perceived need for immediate development in graduate entrants to the workplace is in information technology.

The IP methodology should enable educational institutions to effect the necessary curriculum change most effectively by prioritising the skills that comprise the expectations gap between themselves and employers. Given the evidence that such change has not realistically been effected it is important to consider possible reasons for the inertia. The employers surveyed clearly indicate that in their view a lack of economic resources is not a limitation. This would possibly not be the view of academic staff. There are clear differences in terms of the funding needed to underpin the development of some of the skills identified above. The development of IT skills is capital intensive whereas the development of “softer” skills is labour intensive and is not a quick fix installation. Many educational institutions have in recent years increased their spending on IT facilities. The study indicates that IT skills are no longer a priority to employers and that resources might more usefully be utilised to develop the prioritised “softer” skills. However it is highly likely that tutors will need to be trained. Consequently even more funding will be required as the training of tutors should be carefully designed and continually developed to ensure that the relevant pedagogy is implemented. However it should be noted that if there is no reward for the incremental effort then the time that would need to be invested in the ‘innovations’ would be diverted elsewhere. Consequently reward systems within higher education should simultaneously evolve to recognise the changes needed.

Continuing the consideration of barriers to curriculum change, the employers surveyed clearly view academics as having insufficient relevant practical accounting experience. They do not however view large class sizes, high teaching loads and lack of economic resources as limiting attempts to develop vocational skills. The employers also believe there is reluctance

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from academics to change teaching and assessment methods and that this inertia is an important constraint on the development of the required vocational skills.

A major implication of this study is that the authorities who decide on the objectives and priorities of management accounting education should formally embed into the curriculum a wider set of skills and knowledge topics that, at least in a planned and explicit way, have not yet been sufficiently acknowledged. Thus, reforms in curriculum content and delivery are necessary to develop the skills that are needed by employers. Funding and resources will need to be made available in order to achieve the desired outcomes.

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APPENDIX 1 – Responses on Specific Skills and Knowledge

	TOTAL		U.K.					SPAIN				
	Importance		Importance		Exhibited Level	I.P.		Importance		Exhibited Level	I.P.	
	Score	Rank	Score	Rank		Score	Rank	Score	Rank		Score	Rank
• Communication skills												
Present and defend points of view and outcomes of their own work, in writing, to colleagues, clients, and superiors	8.39	13	8.77	2	5.37	9.06	7	8.00	19	4.28	8.80	11
Present and defend points of view and outcomes of their own work, verbally, to colleagues, clients, and superiors	8.67	4	8.91	1	5.37	9.20	6	8.44	15	4.00	9.93	2
Use of visual aids in presentations	7.18	22	7.19	22	5.29	7.54	16	7.18	22	3.69	9.16	9
Listen effectively to gain information and to understand opposing points of view	8.66	6	8.73	5	5.64	8.59	11	8.58	11	5.11	7.91	15
Critically read written works, making judgements on their relevance and value	7.83	20	7.93	16	5.95	7.40	18	7.73	21	5.09	7.14	20
• Group working skills												
Work with others in teams	8.73	1	8.68	6	5.96	8.07	15	8.78	6	5.74	7.21	18
Organise and delegate tasks	8.57	9	8.33	10	4.92	9.39	5	8.82	5	4.36	9.53	6
Assume leadership positions when necessary	8.09	17	8.13	13	5.16	8.73	10	8.05	18	4.44	8.54	13
• Problem solving skills												
Identify and solve unstructured problems	8.64	7	8.46	9	5.62	8.35	12	8.82	4	4.38	9.47	7
Find creative solutions	8.38	14	8.07	15	5.54	8.09	14	8.69	7	4.19	9.76	3
Integrate multidisciplinary knowledge to solve problems	8.44	12	8.28	11	5.14	8.93	8	8.60	10	4.23	9.57	5
Perform critical analysis	8.30	15	8.12	14	5.41	8.33	13	8.47	13	4.63	8.61	12
• Pressure and time management												

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	TOTAL		U.K.					SPAIN				
	Importance		Importance		Exhibited Level	I.P.		Importance		Exhibited Level	I.P.	
	Score	Rank	Score	Rank		Score	Rank	Score	Rank		Score	Rank
Organise the workloads to meet conflicting demands and unexpected requirements	8.48	11	8.52	7	4.95	9.55	3	8.44	14	4.25	9.35	8
Organise the workloads to recognise and meet tight, strict, and coinciding deadlines	8.71	2	8.76	4	5.08	9.57	2	8.67	8	4.47	9.13	10
Select and assign priorities within coincident workloads	8.67	5	8.77	3	5.10	9.55	4	8.57	12	4.20	9.62	4
• Information technology												
Use relevant software	8.68	3	8.49	8	6.86	6.87	19	8.87	3	6.42	6.51	22
Knowledge of information sources	7.98	19	7.67	20	6.83	6.23	22	8.29	17	5.15	7.58	17
• Other skills, values and knowledge												
Have a commitment to life-long learning	8.51	10	7.87	17	6.41	6.81	20	9.15	1	6.00	7.18	19
Ability to develop methods of effective learning	7.68	21	7.54	21	6.36	6.57	21	7.81	20	5.18	7.11	21
Awareness of social and ethical responsibilities	8.17	16	7.70	18	5.72	7.47	17	8.64	9	5.19	7.83	16
Have knowledge of the accounting profession	7.98	18	7.68	19	4.84	8.80	9	8.29	16	4.69	8.32	14
Have a comprehensive and global vision of the organisation	8.59	8	8.15	12	4.52	10.00	1	9.04	2	3.91	10.90	1