

Transforming the Accounting Curricula by Assessing Soft Skills: Insights from South African Universities

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Abstract: This study explores the integration of soft skills assessment within accountancy programmes to facilitate curriculum transformation in South African higher education. Building on prior work that highlights the critical role of non-technical skills for graduate employability, the research addresses a gap in the literature concerning a standardised framework for producing comparable accounting graduates. The study adopted a pragmatic, exploratory qualitative approach, gathering data through semi-structured interviews with academic staff from 12 SAICA-accredited universities. The findings reveal that soft skills are assessed through a mix of formal and informal methods, heavily reliant on individual instructor discretion. A significant barrier identified is resource disparity among institutions, which, coupled with varying levels of staff and student readiness, adversely impacts the consistency and quality of graduate outcomes. The study's implications point to the need for professional bodies and universities to collaborate on a unified framework and a shared resource bank. The value of this paper lies in its proposal of a contextual framework aimed at standardising soft skills assessment, thereby transforming the accounting curriculum to yield graduates who are more practice-ready and comparable across the South African higher education landscape.

Keywords: accounting education; curriculum transformation; soft skills; graduate competencies; South Africa

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1. Introduction

In South Africa, transforming the educational curriculum has become a buzzword in conferences, workshops, epistemological discussions, and student protests over the years (Le Grange, 2018). Transforming the curriculum, takes various forms, including modernising programme content, teaching and learning methods, as well as the assessment practices (Mendy & Madiope, 2020; Simpson, 2020). One way that has become an area of interest to scholars is that of transforming the

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curriculum by giving more focused attention to the assessment of non-technical skills (Barac & Du Plessis, 2014; Lubbe, Peta Myers & van Rooyen, 2020). There is a shared understanding in the literature that non-technical skills are essential for the advancement of any profession, as no job exists in isolation and requires the application of cross-functional skills (Jansen, 2019). Despite an interest in transforming the educational curriculum in South Africa, there is a tendency to use teaching, learning, and assessment approaches that promote the predominant westernised view of generating knowledge and understanding (Molefe, 2016; Shay, 2016).

Within accounting education, there is a growing interest in participative approaches (Alshurafat et al., 2020), authentic assessments (Sotiriadou et al., 2020), and the inclusion of soft skills in teaching, learning, and assessment practices (Dolce et al., 2020). The intention is to help produce accounting graduates that are readymade for the requirements of the workplace (Barac & Du Plessis, 2014; Lubbe, Peta Myers & van Rooyen, 2020). Moreover, previous studies suggest that the application of technical or domain knowledge is successful only when it is appropriately combined with relevant non-technical skills (Lansdell, Marx & Mohammadali-Haji, 2020). Others share the view that soft skills can be extremely useful in accounting practice (Vogler et al., 2018), because accountants typically operate in client-focused settings, working closely with their customers to determine the practices to be followed. However, non-technical skills usually lead to intangible outcomes that cannot be quantified or measured adequately (Suhartati et al., 2018). Extant studies suggest that non-technical skills need to be developed from tertiary level before students enter the profession (Plant, Barac & Sarens, 2019).

Whilst the development of non-technical skills can play an important role in shaping the perceptions of employers, customers, and other relevant stakeholders (Wheeler, 2016), there is a lack of a clear framework that can help universities and other higher education institutions (HEIs) to produce comparable accounting graduates in South Africa. Establishing such comparability is essential to ensure consistent graduate quality, uphold professional standards, and maintain the credibility and international recognition of South African accounting qualifications. A common framework would also enhance graduate mobility, support employer confidence in graduate competencies, and strengthen the alignment of higher education outcomes with national and global professional expectations. A lack of comparability is, at times, attributed to a lack of resources that emanate from historical imbalances in HEIs that were created and left by the legacy of colonialism and apartheid. Yet, without adequate resources, some universities and their students are expected to put in concerted efforts to develop skills that supplement their domain-specific technical abilities to enhance their employability (Araújo & Pedron, 2016). It is also worth noting that the use of non-technical and intangible skills in pedagogical practices can be imperative in heightening the credibility of the curriculum (Jacobson-Lundeberg, 2016). In addition, such incorporation of non-technical skills in the educational setting can potentially promote active learning among students and develop those skills needed in the workforce (Terblanche & De Clercq, 2021). This, in turn, is particularly relevant in the case of accounting students, as the inculcation of non-technical skills through the curriculum can allow them to function more effectively in the labour market.

Despite studies indicating the value of curricular change in society, localised higher education settings where such renewal occurs have mostly gone unrecognised. The extent to which curricular change has a real impact on people's lives in localised contexts and solves the problems being faced by South Africa is still a work in progress. For instance, whilst in 2008, SAICA introduced their competency framework to provide its members with competency guidelines (SAICA, 2009), the development of

curricula and assessments remains the responsibility of the universities, either based on the SAICA competency framework or Higher Education Quality Committee (HEQC) standards relative to the NQF pathway (Schoole, 2006). Whilst most of the professional bodies and HEIs have some elements of non-technical assessment within the examination system, there is considerable variation in practice within the profession. Hence, there is a need for a framework that will help to establish consistency when assessing non-technical skills within accounting courses in higher education. Therefore, this study seeks to explore the importance of teaching and assessing soft skills in accountancy programmes in higher education and propose a framework that will help to transform the accounting curricula and produce graduates who will add value to industry and accounting practice.

The study adopted a pragmatic philosophical approach to address the research questions. This approach integrated secondary data to anchor the investigation within relevant theoretical frameworks, while primary data, obtained through semi-structured interviews, captured participants' perspectives and enhanced the study's validity and trustworthiness.

The next section reviews the academic literature to situate the study within ongoing scholarly debates. This is followed by an outline of the research methodology. The subsequent sections present the findings and discuss their implications, leading to an articulation of the study's contributions. The paper concludes by synthesizing these insights into an emergent framework for producing comparable accounting graduates.

2. Literature Review

The literature review is organised around key themes such as transforming the curriculum, transformation of actual skills taught, non-technical skills prioritised by employers, and the South African context of non-technical skills. Here, the terms soft skills and non-technical skills are used interchangeably.

2.1. Transforming the Curriculum

Given that the Western paradigm of academic organisation on which the South African university is built continues largely uncontested, the transformation of the curriculum is a crucial and long-overdue topic (Le Grange, 2016). Scholars suggest that some of the issues addressed in South Africa's undergraduate curriculum are no longer appropriate for the country's needs (Musitha & Mafukata, 2018). This raises fundamental questions about the "fitness" of the existing undergraduate bachelor's degree across disciplines. More interesting for this study is the relevance of the accountancy educational curriculum to the country's needs.

Some scholars suggest that students need to have a voice or a say in curriculum matters that affect them (Le Grange, 2016). This raises issues of meaningful representation of students on departmental and programme governance structures. However, some academics are concerned or even opposed to this (Shay, 2016). Regardless, scholars also argue that students are not naive about their role in curriculum change (Vandeyar, 2020). In fact, students know that they are not the experts, and that they are taught by experts at university (Jansen, 2019). However, students' lives both inside and outside the classroom must be seen as a resource that can help to enhance the educational curriculum. The literature suggests that if students' input is valued, the overall quality of the curriculum will be strengthened (Mendy & Madiope, 2020). This raises the need for assessment methods, as well as

teaching and learning practices that value the input of students, with an ethos of co-creation of knowledge and understanding.

A common worry in South Africa is how curriculum content is influenced by Western society's world views (Molefe, 2016; Shay, 2016), to the detriment of local knowledge systems. Scholars also suggest that the curriculum should be transformed from white, male, Western, capitalist, heterosexual, European worldviews (Shay, 2016). There is a consensus that the content, as well as the assessment methods used to evaluate it, underrepresents and undervalues the viewpoints, experiences, and epistemologies of those who do not fall into these mainstream categories (Zembylas, 2018).

Many curricula, according to some experts, are taught in repressive classrooms by condescending, unprofessional academics who abuse their power in ways that discriminate unfairly against pupils (Shay, 2016). As a result, there is a rising demand for interactive teaching methods (Alshurafat, Beattie, Jones & Sands, 2020). Authentic assessments, as well as the assessment of soft skills, are also required. Indeed, some academics claim that the curriculum, particularly its assessment methods, helps to reproduce society's larger disparities (Shay, 2016). This issue of soft skills has received very little attention in recent "decolonisation" arguments. As a result, there are growing calls for non-technical skills to be included in the curriculum to help with the transformation process (Simpson, 2020). The intention is to ensure that teaching and learning methods, as well as assessment methods, implement culturally sustaining pedagogy.

2.2. Transformation of Actual Skills Taught: Incorporation of Non-Technical Skills

According to Tang (2019), the incorporation of non-technical skills into the curriculum framework is increasingly becoming a key parameter to assess the quality of pedagogical practices. In fact, the inculcation of non-technical skills to enhance task execution and interpersonal exchanges can be more influential if they are fostered from an early stage of learning. Thus, it is imperative to include the tenets of non-technical skill development in academic curricula for higher education. This ensures that the students can adapt to the real-time business scenario easily after qualifying for a professional role. This aspect is particularly relevant to accounting students because much of their learning involves practical training in addition to understanding theoretical frameworks. The use of non-technical skills during this stage cannot only acquaint learners with such competencies for later use, but also improve their performance as students. As a result, such improved academic performance can create a positive effect on their educational accomplishments, making them even more suitable for a profitable, productive position in an accounting practice after graduation (Araújo & Pedron, 2016). In this sense, the theoretical knowledge acquired by students in a higher education setting can only be effective in the evolving socio-economic environment if it is applied in conjunction with essential non-technical skills.

According to Muralidhar et al. (2018), non-technical skills can permeate all aspects of body language and expressions, with definitive outcomes for customer satisfaction. The enhancement in credibility is frequently accompanied by noticeable improvements in customer acquisition, satisfaction, and retention. As per the observations made by Ibrahim et al. (2017), professionals with high "presentability" and significant efficiency in networking can often attract more profitable service opportunities. The development of suitable non-technical skills can be particularly relevant for students studying professional courses, as these competencies allow them to interact effectively with the various stakeholders of the modern economy. This suggests that adopting the correct non-technical

skills can enable accounting professionals to establish positive communication with their clients via subliminal cues. Even though the outcomes of such skill adoption may not be distinctly quantifiable, they have great relevance for the overall reputation of a customer-facing service.

The incorporation of non-technical skill sets in the curricula of higher education can vary in relation to the level of study in a multi-year programme leading to a qualification (Camfield, 2015). For example, in a four-year programme leading to a Bachelor of Commerce (accounting) degree, the non-technical skills can be incorporated into the curriculum incrementally from the first to the fourth year of study. As noted by Lange (2017), the South African framework for education assesses level-wise skills by using the NQF scale. The NQF adjudges skills on a scale of 1 to 10 based on a wide variety of academic skills. These academic skills include several technical skills, such as accessing, processing, and managing information. At the same time, this scale also measures non-technical skills competencies such as professional ethics, management of one's own learning process, and individual accountability. Level 1 refers to the achievement of a general certificate, while Level 10 represents a doctoral degree. The increase in the level of achievement is required to be matched by appropriate increments in non-technical skills. The accomplishment of higher NQF levels is associated with better skill sets, which also includes the ability to orally articulate valuable information (Lange, 2017).

The learning of non-technical skills during higher education can take either or both of two forms: active and passive. According to Levant et al. (2016), active learning of non-technical skills may be promoted by conducting simulations of business scenarios. This kind of role play can allow students to familiarise themselves with the non-technical skills aspects of their future job description. On the other hand, Alzahrani (2018) suggests that students can subliminally acquire skills by passively being present in their learning environment and being exposed to the practices applied by their respective instructors. The teachers' outlook towards the subject and its practice can be an important factor in determining the motivation and orientation of students pursuing higher education. Hence, Asah et al. (2015) assert that the personal orientation, environmental exposure, and social observation can also influence the motivation and non-technical skills of students at a university level. This kind of passive learning can complement the theoretical studies being undertaken by the student to attain academic qualifications. Therefore, at the level of higher education, accounting students can develop non-technical skills through specifically designed skill-shaping activities, as well as by observing and responding to environmental situations.

2.3. Non-Technical Skills Prioritised by Employers

Perlman (2019) contends that too often the importance of the non-technical skills is downplayed because it is not quantifiable, and therefore no one knows the extent to which it drives business results. However, it is understood that while enterprises find themselves in an environment with internal and external politics, the non-technical skills determine the direction in which these politics shape a product, strategy, or entire company. Career achievement and professional development require a widespread variety of non-technical skills (Terblanche & De Clercq, 2021; Marques, 2013; Robles, 2012). The general conclusion from these studies classifies the following competences as most vital for professional accountants: time management, team work, creativity, entrepreneurship, decision making, problem-solving, critical thinking as well as technology, high ethical standards and moral values, business and environmental knowledge, personal and interpersonal skills, oral and written

communication skills, proficiency in research, flexibility, the capacity for life-long learning and leadership abilities (Walker, 2016; Viviers, 2016).

According to Weaver and Kulesza (2013), problem-solving is one of the top five priorities from the employer's perspective. Holtzman and Kraft (2011) rank time management as a very important non-technical skill that should be learned by students. Brungardt (2011) identified four most crucial non-technical skills necessary for any employee: teamwork, problem solving, decision making, and communication. In another context, Lim, Lee, Yap and Ling (2016) identified a set of non-technical skills that are highly rated by employers: analytical skills, strong decision-making process, oral and written communication skills, problem-solving, teamwork skills, ability to gather information, and ability to work under pressure. Furthermore, Maes, Weldy and Icenogle (1997) considered problem-solving skills, self-motivation, and decision-making to be among the top criteria desired by employers.

In a similar vein, Zhang (2012) and Beard et al. (2008) report on studies which identified a similar set of non-technical skills, with communication ranking the highest, although the order of importance assigned to each skill was different. Zhang (2012) listed the following in order of importance: honesty and integrity, communication skills, analytical skills, teamwork, interpersonal skills, motivation, flexibility and adaptability, creative thinking, and organizational skills. Beard et al. (2008) listed, in order of importance: communication, work ethics, teamwork, interpersonal skills, problem-solving skills, analytical skills, flexibility and adaptability. Robles (2012) compiled a list of the ten most important adaptive non-technical skills that are perceived by top executives as critical for employees or college/university graduate to have for workplace success. Robles (2012) recognised these non-technical skills in the following order of importance: integrity, communication, courtesy, responsibility, interpersonal skills, professionalism, positive attitude, teamwork, flexibility, and work ethic. Communication and the ability to interpret a broader context of financial as well as non-financial information are among the top non-technical skills needed for accountants (Jackson, 2016). Based on studies undertaken to explore the skills perceived as important by accounting students, employees and employers, most researchers maintain that communication skills are the most important non-technical skills for all students (Warraich & Ameen, 2011; Gore, 2013).

2.4. The South African Context of Non-Technical Skills

In a South African study done by Strauss-Keevy and Maré (2014), it was found that employers consider skills, such as critical thinking, problem solving, negotiation skills, communication skills, as well as leadership and managerial skills, essential to promoting employee effectiveness and longevity in the careers of accounting and business professionals. In a study performed by Lansdell (2018) in South African SAICA-accredited institutions of higher education, the following skills were listed in order of proficiency from most proficient to least proficient: writing and critical thinking, time management, strategic thinking, teamwork, ethical awareness, professionalism, problem-solving, listening, and verbal communication. In addition, Taylor's (2016) study findings done in South Africa, according to the literature, industry, lecturers, and students listed the ten most important soft skills as follows: client management, communication (verbal and written), conflict management, critical thinking, cross-cultural relationships, decision-making, emotional intelligence, flexibility, interpersonal relationships, and leadership.

There are ten commonly noted non-technical skills related to jobs in the fields of business and computer technology: communications, critical and decision-making, interpersonal, negotiation,

problem solving, self-confidence, self-management, teamwork, and work ethics (Patacsil & Tablatin, 2017). Asah et al., (2015) contend that many education programmes on people management, information systems management and strategic management and planning cover aspects of commercial, management and organisational skills. Examinations and other forms of assessment in these programmes assess the application of intellectual skills like the capacity to collect, process and select data for the purposes of supporting and reaching management pronouncements. In accounting education, these are assessed through case studies and scenarios as well as technical papers in which the students are obliged to handle complex situations and data. The Association of Chartered Certified Accountants (ACCA) assesses the technical capabilities and skills accountants need. Central to the core values and mission of the ACCA is the prerequisite that the accounting students must demonstrate and learn about ethical professionalism and values (ACCA, 2017). Accounting students must also complete the online Professional Ethics modules (Ackers & Eccles, 2015). There is integration of the professional attitudes, values, and ethics into 11 of the 16 examinations of the ACCA (ACCA, 2017).

Council for Higher Education (CHE) (2008:8) asserts that it is important that institutions put in place systems to ensure that the quality of training accords respect to the academic standing of its academic staff and is consistent with the depth and breadth of conducting assessment in higher education; henceforth, methods of assessment are imperative for the determination of competence. SAQA (2001, pp. 27-28) explains that the assessment methods refer to the activities undertaken by the assessor to assess the work of the learner, which refers to the nature of the assessment task to be performed by the learner. In which subsequently, SAQA (2001, p. 29) summarises these different prescribed assessment methods as alternative response questions; assertion/reason questions; assignments; aural/oral tests; case studies; completion questions; examinations/tests; extended response question; grid questions; log books; matching questions; multiple response questions; oral questions; personal interviews; practical exercises / demonstrations; portfolios; projects; questionnaires; restricted response questions; role plays; simulations; short answer questions; structured questions.

It is worth noting that there is silence in the literature about the variation in the ranking of these non-technical skills, and the learning activities that should be used by educators. Yet, studies conducted in different contexts often assumed that all universities or institutions of higher learning have the resources to implement the assessment strategies that will help to develop the required non-technical skills amongst students. Hence, this study's focus on developing a framework that will help to establish consistency in the assessment of non-technical skills, whilst also providing important insights to transforming the accounting curricula.

3. Methodology

The study adopted a pragmatic philosophical approach to help answer the research questions. Within this, secondary data was used to help ground the study more deeply in relevant theoretical frameworks. Primary data in the form of semi-structured interviews was also collected to help articulate the voices of the participants and strengthen the research validity and trustworthiness.

The researcher adopted an exploratory qualitative research design. Gray (2014) asserts that the main aim of exploratory research is to identify the boundaries of the environment in which the problems, opportunities or situations of interest are likely to reside and identify the salient factors or variables that might be found there and be of relevance to the research. Accounting programmes' information

was gathered amongst 12 SAICA-accredited South African universities, which provide chartered accountancy training. Using a convenience sampling approach, Accountancy Heads of Departments and Accountancy Academic staff members were selected to participate on a voluntary basis. The focus was on conducting a critical analysis of the assessment techniques or methods in the accounting programmes offered at participating universities. This was done to develop a framework for the assessment of soft skills based on appropriate educational and conceptual frameworks.

A qualitative approach was preferred because of its flexibility and focus on unveiling the voices of participants (Chitakunye, 2012). This approach also allowed the researcher to interact with participants in the natural environment, and not in laboratory settings. The use of open-ended questions provided greater liberty to participants to articulate their own voices. The responses provided were more nuanced, and not merely 'no' or 'yes'. It was this richness in the responses that helped to deepen understanding of the research problem. Here, participants had the opportunity to respond more intricately and with better details than in typical cases of quantitative methods. Consequently, the researcher had the chance to react instantly to everything the participants in the study stated by modifying subsequent queries to the data and experiences shared. The researcher also had the opportunity to use different probing techniques, thereby helping to establish a deep understanding.

Interviews were conducted in-person. These were tape-recorded and transcribed. The transcripts were then presented to participants again so that they could approve of the contents. It was only after this that the data contained in the transcript was then read on a line-by-line basis, coded, and subjected to detailed analysis. Thematic analysis was used, supported by using a qualitative data analysis software, Atlas.ti. The data were analysed in an iterative manner, following the principles of analysing qualitative data, as outlined by Spiggle (1994), and as applied by other researchers (Epp & Price, 2010; Takhar-Lial & Chitakunye, 2015; Arnould & Thompson, 2015).

The transferability in the qualitative study means possible external and local connections in the institutions that information will reveal on non-technical skills assessment in higher education institutions in South Africa. Brierley (2017) states that transferability permits the researcher to investigate factors affecting whether obtained knowledge can be moved to other settings. The next section presents the findings.

4. Findings

Participants indicated that they assess soft skills. Keywords identified from the questionnaires were group work, tutorials, assignments, presentations, projects, and communication skills. Group work was the most common method of assessing soft skills. However, there was a difference in the approach to the group work across different instructors. Some indicated soft skills are assessed through group presentations, whilst others said they assess soft skills individually. Some universities gave their students projects which they would present at the end of the semester, whilst others used assignments and tests. There was considerable variation in assessing soft skills. Others indicated that they do not formally assess soft skills, but it was assessed through communication skills. Table 1 illustrates the emergent themes of formally assessing and not formally assessing soft skills.

Table 1. Participant voices on assessing soft skills

Participants' quotes	Keywords	Themes
1. "Yes. Through group work, tutorials and presentations". 2. "Yes, using a multidisciplinary assignment in a group and then doing a presentation at the end of the semester." 3. "Yes. Students are given projects, researching insurance contracts and do a presentation in groups of 5-6. They are then assessed individually".	1. Group work 2. Assignment 3. Presentations 4. Projects	Formally assessed
4. "Yes, tested in group assignments." 5. "Yes, and is done through discussion, assignments, tests, and interaction and participation." 6. "Not formally except for communication skills." 7. "Yes. Communication in verbal format." 8. "Not formally assessed."	5. Communication skills	Not formally assessed

There were eleven teaching and learning methods and practices commonly used in the assessment of non-technical skills, which were identified and commonly used in universities. These are numbered from 1 (simulated/practical method) to 11 (presentations) and are presented in Table 2. The non-technical skills used were grouped into (I) intellectual, (II) personal, (III) interpersonal and communication, (IV) organisational, (V) integrative and multidisciplinary, and (VI) ethics, values, and attitudes skills. Lecturers were asked to indicate the methods they use in their course(s) and the level at which they apply them.

Table 2. Assessment methods and practices commonly used in the assessment of non-technical skills

1	2	3	4	5	6	7	8	9	10	11
Simulated/practical	Research projects	Study groups	Group discussions	Oral examination	Case studies	Problem based questions	Essay/discussions	Assignments	Test and examination	Presentations

Skills	Assessment Methods										
	1	2	3	4	5	6	7	8	9	10	11
Intellectual Skills	Used	Used	Rarely used	Rarely used	Rarely used	Used	Used	Used	Very commonly used	Very commonly used	Commonly used
Personal Skills	Used	Used	Rarely used	Rarely used	Not used	Rarely used	Used	Used	Used	Commonly used	Used
Interpersonal and communication skills	Used	Rarely used	Rarely used	Commonly used	Not used	Rarely used	Rarely used	Rarely used	Very commonly used	Commonly used	Very commonly used
Organisational skills	Used	Used	Rarely used	Commonly used	Not used	Used	Not used	Rarely used	Very commonly used	Commonly used	Commonly used
Integrative and Multi-Disciplinary Skills	Used	Rarely used	Rarely used	Commonly used	Not used	Used	Not used	Used	Used	Very commonly used	Used
Ethics Values and Attitudes	Used	Rarely used	Rarely used	Commonly used	Not used	Used	Not used	Rarely used	Rarely used	Commonly used	Commonly used

Key: ■ Very commonly used ■ Commonly used ■ Used ■ Rarely used ■ Not used

Participants reported that assignments were the most popular method used in the university to assess intellectual, interpersonal and communication, and organisational skills. Intellectual ability assessed how to locate, obtain, organise, and understand information from human, print, and electronic resources and the capacity for inquiry, research, logical and analytical thinking, powers of reasoning, and critical analysis. This was immediately followed by a test and examination. This was used as a yardstick for all the skills.

assignments rather than through structured or standalone assessments. Prior research (e.g., Malan & Dyk, 2021; van Rensburg et al., 2022) similarly found that while collaborative and communication activities are commonly used, they are rarely accompanied by formal, criterion-based evaluation of soft skills. This suggests that, despite recognition of their importance, soft skills in accounting education remain assessed implicitly rather than through dedicated, standardized methods.

The researcher then attempted to comprehend the context in which the text was employed. Figure 2 shows that text-coded responses were obtained from all respondents. The text that they provided, however, had some similarities and differences. As a result, the researcher sought to delve deeper into the context in which these words were used.

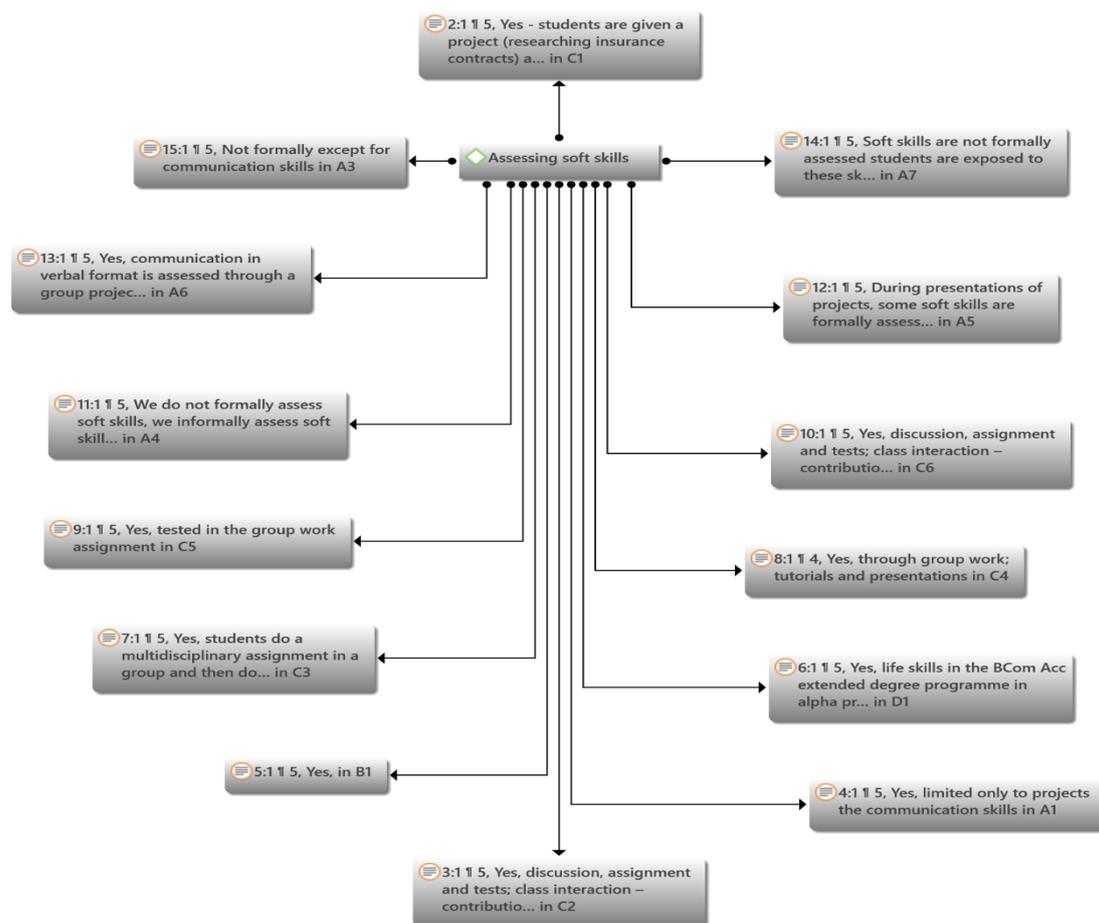


Figure 2. Sources of evidence for assessing soft skills

Participant A7 from university A had this to say:

“Soft skills are not formally assessed; students are exposed to these skills throughout their studies.”
[A7]

For other participants, *“soft skills are not formally assessed”*. The fact that soft skills are *“not formally assessed”* may be a result of a lack of resources or a lack of a framework to help guide instructors to formally assess soft skills. In this sense, soft skills are assessed at the discretion of individual instructors, leaving the transformation of the curricula to individual discretion. Nonetheless, a transformed curriculum is now an important part of South Africa’s higher education system. Similarly,

“soft skills” have gained strategic importance in the business world. Others, on the other hand, formally assess soft skills, as illustrated by the excerpt below:

“Yes, communication in verbal format is assessed through a group project presentation. Clear communication in written format is assessed at a fourth-year level, where marks are awarded accordingly.” [A6]

We learn here that “communication” skills are evaluated in a verbal format through a group project. Communication skills are also evaluated in “written format”. The participant draws our attention to the fact that different “soft skills” are assessed at different levels by saying “at a fourth-year level”. Other lecturers may formally assess soft skills, but it is up to the individual instructor to do so. There is consistency in terms of assessment at various levels.

“Yes, discussion, assignment and tests; class interaction – contribution to 10% participation mark.” [C6]

Other forms of formal assessments include “discussion, assignment, and tests; class interaction,” which is consistent with the word cloud analysis. However, a “10% participation mark” has been set aside. This is interpreted as an instructional technique used to encourage student engagement and participation, thereby helping to decolonise the assessment methods. It also emerged that instructors help to develop teamwork skills through “groupwork”, as illustrated by the extract below:

“Yes, students do a multidisciplinary assignment in a group and then do a presentation at the end of the semester. We do group work as a discussion in class.” [C3]

Groupwork is also incorporated “as a class discussion.” This is interpreted as a method of incorporating soft skills into daily classroom activities. Both formal and informal evaluations are conducted here. There are, however, more formal assessments delivered through a “multidisciplinary assignment.” The term “multidisciplinary assignment” is interpreted as a method for students to acquire various soft skills in various ways, some of which may not be covered in their own courses, but embedded in local knowledge systems. This helps to produce localised understandings of the accounting course. For other universities, “students are given a project”, and this is assessed formally, as illustrated by the extract below:

“Yes - students are given a project (researching insurance contracts) and do a presentation in groups of 5-6 (but are individually assessed).” [C1]

Students are evaluated individually, even though they are given some group work and do “presentations in groups of 5-6.” This is interpreted as a method of ensuring that students who contribute more to group work receive the credit they deserve, while those who do not contribute significantly are penalised. This, in some ways, encourages group members to actively participate and engage. Students are learning more about teamwork skills as part of this process, which is being formally assessed. More importantly, participants from various universities agree that soft skills are assessed using a variety of techniques, both formally and informally. These findings align with prior South African studies (e.g. Coetzee & Du Plessis, 2021; Kotze & Miller, 2023), which also reported that universities employ a mix of formal and informal approaches to assess soft skills. Like earlier research, participants acknowledged the use of activities such as group projects, presentations, and class participation to foster and evaluate communication, teamwork, and problem-solving abilities. However, this study differs in that it highlights a growing recognition among academics of the need for more structured and explicit assessment criteria for soft skills, whereas earlier studies found such

assessments to be largely incidental and lacking standardisation. This suggests gradual progress towards greater intentionality in how soft skills are evaluated within South African accounting programmes.

4. Discussion

The results indicate that South African universities employ a range of formal and informal methods to assess soft skills, such as group projects, class presentations, assignments, and participation. While these approaches align with prior studies (Coetzee & Du Plessis, 2021; Malan & Dyk, 2021; van Rensburg et al., 2022; Kotze & Miller, 2023), assessments remain largely implicit and lack standardized, criterion-based measures. What is missing from the current literature is a coherent framework that defines, measures, and benchmarks soft skill development across institutions, limiting comparability and consistency in graduate outcomes.

The analysis revealed that participating universities were adopting assessment strategies that help to transform the accounting curricula. This meant turning attention to the assessment of soft skills, using both formal and informal approaches. These approaches helped to make learning more relevant to local South African accounting contexts, rather than reproducing the westernised views of accounting education. However, a key challenge that emerged in conducting both formal and informal assessments of soft skills is that of resources. This impacted the types of assessments used by staff in different universities. Hence, variation in the types of assessments used to assess soft skills was dependent on the resources available to the individual instructor or university. Given that some universities were more resourced than others, because of historical imbalances that were created by the legacy of apartheid, it there was a disparity in resources available to assess soft skills. Yet, the issue of equal access to resources available to assess soft skills within the South African higher education context has failed to capture the imagination of previous studies (Lansdell et al., 2020; Lubbe et al., 2020; Sotiriadou et al., 2020). This is illustrated in Figure 3.

Another theme that emerged is that of the motivation of the individual instructors to engage with the practice of assessing soft skills. For instance, the assessment was often based on the individual discretion of the instructors, whether they were motivated enough or not to help transform the accounting curricula. Yet, there is an acknowledgement in the literature that discretionary practices undermine the development of soft skills that are considered vital in the twenty-first-century workforce (Terblanche & De Clercq, 2021). This determined the type of assessments for soft skills that they adopted. Further, basing the assessment of soft skills on individual discretion also meant that there were consistencies and inconsistencies. Here, inconsistencies in the techniques used to assess soft skills were observed across different universities. Similarly, there were some consistencies in some departments of the same universities. For example, it was found that many instructors do not have enough time to instruct and assess each student individually, or to assess individual assignments. Hence, they conducted the assessment of soft skills through group work, with the intention of reducing the time required to conduct the assessments. However, not all participants believe that group assessments were ideal. According to the findings, other instructors assessed soft skills through individual assignments and projects.

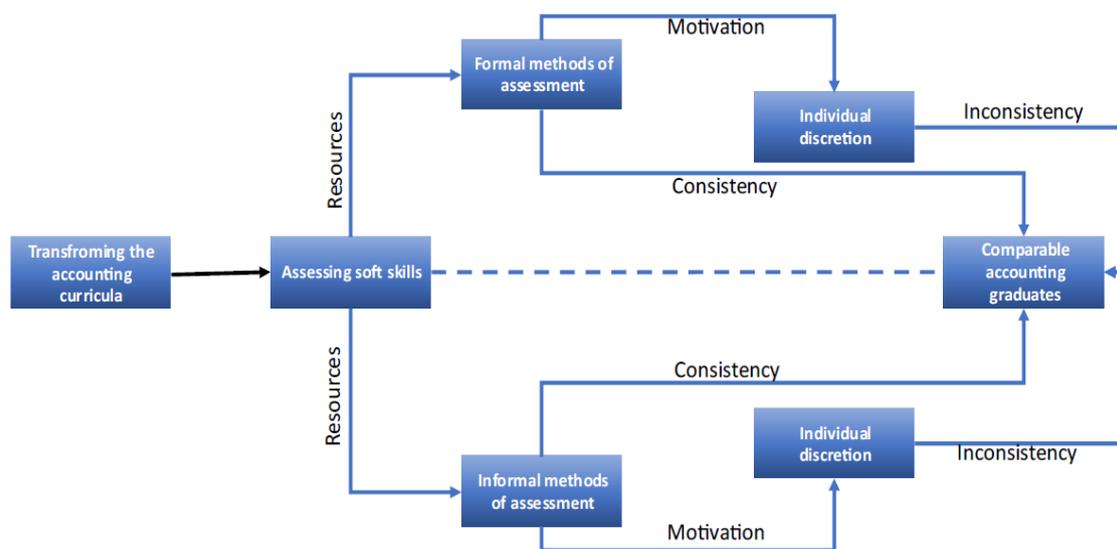


Figure 3. Proposed Framework for transforming the accounting curricula

According to the literature, the most well-known methods of teaching accounting in South Africa are work-based illustrations, tutorials, lectures, case studies, self-learning, and projects (SAICA, 2018a). In a similar vein, the South African Institute of Professional Accountants (SAIPA) offers workshops on various topics and through various mediums such as online webinars, courses, in-person workshops, and articles on non-technical skills to better serve the needs of members (SAIPA, 2018). It has also been reported that SAIPA plans to implement competency-based assessments by shifting examinations from subject-centred case studies to skills-integrated case studies. There was, however, a lack of consistency among study participants in terms of the tools used to assess soft skills. This is because the tools used to assess soft skills were affected by the resources available to the instructor, the motivation of the instructors towards transforming the accounting curricula, and individual preferences. For instance, some participants appeared to be more perplexed by the assessment guidelines provided by professional accounting organisations, and they resorted to using assessment tools that were relevant to their own contexts. This was necessary due to different student backgrounds and characteristics, as well as the readiness of both staff and students to use the assessment tools recommended by regulatory bodies. This highlighted the need for a unified framework to help assess soft skills and produce comparable accounting graduates.

In their line of duty, chartered accountants must use a variety of soft skills, such as strategic thinking and problem-solving. According to reports, most finance sector leaders believe that strategic thinking is a necessary skill for accountants, auditors, and other finance professionals (Abas-Mastura et al., 2013). According to the literature, employers rely on their teams to develop and implement effective strategies that will assist the company in growing, increasing profitability, and operating in a sustainable manner (Low et al., 2016; Tan & Laswad, 2018). Participants reported that soft skills are “integrated into the lecture” and “in all modules,” which is consistent with the literature. Participants also emphasise the importance of ethics in all modules, saying, “You’ve got to remember ethics in tax, ethics in accounting, ethics in everything.” This helps to prepare students for the world of work, where graduates can put their newly acquired soft skills to use.

According to the literature, ethical standards and principles govern the behaviour and way an accountant performs their duties (SAICA, 2014; Shonagh et al., 2019). Those in the accounting profession are expected to promote and maintain public trust, as well as to be honest and fair in their

work. However, one of the participants stated, “*Not everyone who is a member of this field can adhere to the prescribed ethical codes.*” Even during training, participants report that some accounting students are “*very much on the dodgy side of doing business.*” Faced with such students, participants make modifications to their delivery and assessment plans to focus “*a lot on fraud and corruption and you know hiding things from SARS, and why it’s wrong to do these things?*”. The intention is to promote ethical practices amongst students, even during training. Despite this training and after qualifying, the literature reports instances of accountants breaching public and private trust, resulting in the emergence of ethical quandaries with potentially negative outcomes (Wessels & Steenkamp, 2009). This raises concerns about the calibre of students enrolled in accounting courses, as well as the connections between theory and practice. Nonetheless, research indicates that accountants with soft skills are better able to adhere to ethical standards (SAICA, 2015; Heywood, 2016). Yet, there is still a lack of a unified framework that helps to ensure consistency when teaching and assessing soft skills.

It is proposed that universities must create a data bank of resources and assessment tools that can be accessed by instructors across different universities. This is because equal access to resources, this will help to decolonise the accounting curricula more effectively and produce comparable graduates across South Africa. This will also help to ensure consistency in assessing soft skills, both formally and informally.

5. Conclusion

The aim of the study was to explore the importance of teaching and assessing soft skills in accountancy programmes in higher education and propose a framework that will help to transform the accounting curricula. Participants indicated that they assess soft skills, both formally and informally. However, this was impacted by a disparity in resources. Further, it was found that the assessment of soft skills was often based on the individual discretion of the instructors, whether they were motivated enough or not to help transform the accounting curricula. Further, it was found that there was a disparity in resources that continued to reproduce colonial inequities. Resultantly, instructors had to use their own individual discretion as to which soft skills to assess either formally or informally. This, it is argued, results in inconsistencies in the quality of accounting graduates produced.

Figure 3 presents a framework for producing comparable accounting graduates. Here, it is argued that consistency in both formal and informal assessments can be achieved by drawing from a common pool of resources where all universities, and instructors have access. Rather, there is a need to create a resource bank that could be used by instructors across different universities, with the intention of producing comparable accounting graduates, and transform the accounting curriculum more effectively.

Given that there is a disparity in the resources of individual instructors and universities, it follows that there is also a variation in the quality of assessments and accounting graduates produced. Following this, it is proposed that SAICA and other related competency frameworks should seriously consider creating a resource bank that instructors can use to help produce comparable graduates. Within this, they can also include a list of companies in various South African provinces with which universities can collaborate to help their students acquire the necessary real-world practical skills. Such businesses can also be encouraged to contribute materials that SAICA can use to help improve their competency frameworks. Future studies can draw from this framework and test the relationship between (I) using shared resources, formal assessments of soft skills, and the quality of accounting graduates, and (II)

using shared resources, informal assessments of soft skills, and the quality of accounting graduates produced.

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