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Soft Skills Integration in Accounting Curriculum: A Competency-Based Framework for Employability, Professional Judgment, and Lifelong Learning

Md. Arif Hossain, PhD
Department of Accounting & Finance, Eastbridge University of Business, Dhaka, Bangladesh

Sanjana Roy, MBA
School of Commerce, Riverdale Institute of Management Studies, Kolkata, India

Daniel K. Mensah, PhD
Department of Accounting, Westland School of Business, Accra, Ghana

Abstract
Accounting graduates are increasingly expected to demonstrate more than technical competence; employers and professional bodies emphasize communication, teamwork, critical thinking, leadership, ethical reasoning, and adaptability as core capabilities for effective professional performance. Yet, many accounting programs continue to treat soft skills as "add-ons" or assume they will develop implicitly through traditional teaching. This paper develops a competency-based framework for integrating soft skills across the accounting curriculum using a scaffolded, assessable, and industry-aligned design. Drawing on international professional education standards and prominent accounting education reform recommendations, we synthesize evidence from prior research and propose a practical "Embed–Practice–Evidence" model that integrates soft skills into course outcomes, learning activities, and assessment systems. We present an implementation roadmap (mapping, scaffolding, pedagogy, assessment, assurance of learning, and continuous improvement) and include illustrative course-embedded assessments such as client memo writing, audit role-play simulations, group analytics projects, and reflective professional portfolios. The paper contributes by offering a structured approach that balances technical accounting rigor with transferable skills development and provides measurement strategies for program-level assurance.

Key Words: accounting education, soft skills, employability, curriculum integration, competency-based education, assessment, professional skills, AACSB, IAESB/IFAC

Introduction

Accounting work has shifted from routine bookkeeping toward analysis, advisory services, stakeholder communication, and technology-enabled decision support. In contemporary practice, accountants engage in cross-functional collaboration, interpret complex standards, communicate judgments to non-accountants, and uphold professional ethics under pressure. These roles depend on soft skills—commonly defined as interpersonal, communication, personal effectiveness, and higher-order thinking skills that complement technical competence.

Professional accountancy education standards explicitly identify "professional skills" as required learning outcomes in initial professional development. The International Education Standard IES 3 positions professional skills as intellectual, interpersonal and communication,

personal, and organizational competencies that must be developed and demonstrated by aspiring professional accountants (IFAC/IAESB, n.d.). (education.ifac.org) Similarly, major accounting education reform efforts have long argued for purposeful alignment between education and professional practice needs, recommending deeper integration of professional competencies across programs rather than isolated interventions (AICPA & AAA, 2012). (AAA Headquarters)

Despite broad agreement on the importance of soft skills, many accounting programs struggle with integration. Common issues include (a) overloaded syllabi dominated by technical content, (b) limited faculty training or time to teach and assess soft skills, (c) inconsistent definitions and measurement, and (d) lack of curricular scaffolding, causing students to repeatedly "start from zero" in each course. Research on employability skills continues to show that communication, teamwork, and analytical thinking are among the most valued skills in the accounting job space, yet students' demonstrated proficiency may lag employer expectations (Kwarteng et al., 2022). (ScienceDirect)

This paper responds to the practical question: **How can accounting programs integrate soft skills systematically, without sacrificing technical depth, and in a way that is assessable and sustainable?** We propose a competency-based integration framework and an implementation roadmap grounded in professional standards and the accounting education literature.

1.1 Objectives of the study

This paper aims to:

1. Develop a structured framework for embedding soft skills across accounting curricula.
2. Propose measurable learning outcomes and assessment strategies aligned with competency-based education.
3. Offer course-level and program-level implementation guidance, including an assurance-of-learning approach.
4. Provide illustrative figures, tables, and "ready-to-adapt" assessment examples for instructors and program leaders.

1.2 Significance of the study

The contribution is primarily pedagogical and design-oriented. Instead of advocating soft skills in general terms, the paper provides an actionable "how-to" integration model for accounting programs seeking to improve employability outcomes and meet competency expectations from professional bodies and accreditation systems.

2. Literature Review

2.1 Soft skills and employability in accounting

Across diverse contexts, soft skills are repeatedly ranked as critical for accounting employability. Evidence from employability-focused studies shows employers prioritize communication, teamwork, and analytical thinking as top workplace capabilities for accounting graduates (Kwarteng et al., 2022). (ScienceDirect) A broader review of accounting employability similarly highlights interpersonal skills, communication, teamwork, and

problem-solving as key skill categories valued by employers (Nie, 2024). (tandfonline.com)

Employer perception studies also point to specific soft skill clusters such as leadership, critical thinking, ethics, and lifelong learning as desirable attributes, suggesting that program outcomes should be mapped not only to technical competencies but also to professional behaviors and mindsets (Academy of Accounting and Financial Studies Journal, 2018). (Allied Business Academies)

2.2 Professional and accreditation signals supporting soft skills

International standards reinforce this priority. IES 3 articulates professional skills categories and learning outcomes expected by the end of initial professional development (IFAC/IAESB, n.d.). (education.ifac.org) Accounting education reform recommendations from the Pathways Commission emphasize purposeful integration between education and practice, implying the need for curricula that reflect real professional demands (AICPA & AAA, 2012). (AAA Headquarters)

From the business school perspective, industry-facing discussions continue to note persistent gaps in teamwork, communication, and critical thinking among graduates, motivating expanded experiential and skills-based learning (AACSB, 2025a, 2025b). (AACSB)

2.3 The measurement and assessment challenge

A critical barrier is that soft skills can be difficult to define, teach, and evaluate consistently. Research on critical thinking in accounting education notes ambiguity in definitions and inconsistent adoption of robust measurement, leading to uneven results across programs (Wolcott et al., 2021). (ScienceDirect) The assessment problem becomes more complex when skills are treated as "generic," with no clear performance criteria linked to accounting tasks.

The literature therefore increasingly supports **embedded, task-based assessment**—evaluating soft skills through authentic accounting activities like client communication, audit judgment discussions, team-based analytics projects, ethics case analyses, and professional presentations.

2.4 Synthesis: What's missing in current practice

From the reviewed evidence, the core gaps are:

- **Lack of curriculum-wide scaffolding:** skills are taught sporadically rather than progressively.
- **Weak alignment:** soft skills are not mapped to accounting tasks, reducing authenticity.
- **Limited assessment architecture:** rubrics exist, but program-level evidence and progression are unclear.
- **Faculty workload concerns:** instructors need practical tools and reusable assessment designs.

This paper addresses these gaps by proposing an integration framework designed for scalability.

3. Conceptual and Theoretical Foundation

3.1 Competency-based education as a design logic

Competency-based education (CBE) emphasizes explicit learning outcomes, observable performance evidence, and progression based on demonstrated competence. Soft skills integration aligns well with CBE because the goal is not exposure but **demonstrated performance** in realistic professional contexts.

3.2 Constructive alignment

Constructive alignment requires (a) intended learning outcomes, (b) teaching/learning activities, and (c) assessment tasks to be aligned. In soft skills integration, alignment is achieved when an outcome like "communicate audit findings to non-expert stakeholders" is taught via role-play and assessed via a rubric-based client memo and presentation.

3.3 A competency domains model for accounting soft skills

To make soft skills "teachable" and "assessable," we adopt four domains consistent with IES 3's framing of professional skills:

1. **Intellectual skills:** critical thinking, judgment, problem-solving, analysis.
2. **Interpersonal & communication:** writing, speaking, negotiation, teamwork.
3. **Personal skills:** self-management, resilience, ethics-in-action, adaptability.
4. **Organizational skills:** planning, leadership, project coordination, accountability. (IFAC/IAESB, n.d.) (education.ifac.org)

4. Proposed Framework: The Embed–Practice–Evidence (EPE) Model

4.1 Overview of the model

We propose the **Embed–Practice–Evidence (EPE) Model** for curriculum-wide integration:

- **Embed:** Soft skills are embedded into course learning outcomes and accounting tasks (not separate "soft skills modules").
- **Practice:** Students practice skills repeatedly through authentic activities with feedback.
- **Evidence:** Students generate assessable artifacts (memos, presentations, dashboards, reflections) that demonstrate progression and support assurance of learning.

4.2 Figure 1: Conceptual model of soft skills integration (EPE)

Figure 1. Embed–Practice–Evidence (EPE) Model for Soft Skills Integration in Accounting Curriculum

Program Goals (Employability + Professional Standards)
|
v
Skill Domains (IES 3-aligned)
(Intellectual | Communication | Personal | Organizational)
|
v
EMBED: Course Outcomes + Authentic Accounting Tasks
|
v
PRACTICE: Activities + Coaching + Feedback Cycles
(role-plays, cases, team projects, simulations)
|
v
EVIDENCE: Assessable Artifacts + Rubrics + Portfolio
(memos, presentations, peer evals, reflections)
|

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v

Assurance of Learning + Continuous Improvement

Source: Author-developed synthesis based on IES 3 professional skills emphasis and accounting education reform recommendations. (education.ifac.org)

5. Methodology (Design-Based Research Approach)

5.1 Research design

This paper uses a **design-based research (DBR) orientation** suitable for educational innovation. DBR focuses on creating and refining interventions (here, an integration framework) that are grounded in theory and responsive to practical constraints. While this article is conceptual, it follows DBR logic by (a) defining the problem, (b) reviewing guiding literature and standards, (c) proposing a design framework, and (d) providing implementation and evaluation guidance.

5.2 Data sources and synthesis method

We synthesize:

- Professional education standards emphasizing professional skills (IFAC/IAESB, n.d.). (education.ifac.org)
- Accounting education reform recommendations (AICPA & AAA, 2012). (AAA Headquarters)
- Peer-reviewed and practitioner literature on employability skills in accounting (Kwarteng et al., 2022; Nie, 2024; Wolcott et al., 2021). (ScienceDirect)
- Employer-facing discussions highlighting soft skills gaps and experiential learning responses (AACSB, 2025a, 2025b). (AACSB)

5.3 Evaluation logic (for program adoption)

Programs adopting the model can evaluate outcomes using:

- Direct measures (rubrics, performance tasks, portfolios)
- Indirect measures (student self-efficacy, employer feedback, internship supervisor ratings)
- Longitudinal progression (skill growth across years/levels)

6. Curriculum Mapping and Scaffolding Strategy

6.1 Table 1: Skill domains, sub-skills, and accounting-authentic tasks

Table 1. Soft skill domains mapped to authentic accounting tasks

Domain	Sub-skills	Authentic accounting tasks (examples)	Evidence artifact
Intellectual	Critical thinking, judgment, problem-solving	Audit risk assessment; IFRS/GAAP case judgment; variance analysis interpretation	Case solution + rationale memo
Communication	Writing, presenting, stakeholder translation	Client memo; management presentation; audit committee briefing	Memo + slides + Q&A rubric
Interpersonal	Teamwork, conflict management, collaboration	Group analytics project; consulting-style engagement	Team charter + peer eval + deliverable

Domain	Sub-skills	Authentic accounting tasks (examples)	Evidence artifact
Personal	Ethics-in-action, resilience, self-management	Ethics dilemma case; deadline planning; reflective practice	Reflection log + ethics decision tree
Organizational	Planning, leadership, project management	Closing cycle project plan; internal control walkthrough schedule	Project plan + leadership rubric

The key idea is that soft skills must be linked to tasks accountants actually perform, enabling students to learn skills as part of professional identity formation.

6.2 Scaffolding across program years

A practical scaffold is:

- **Year 1 (Foundation):** structured communication, teamwork basics, academic integrity, reflective learning habits.
- **Year 2 (Development):** applied case writing, presentation skills, conflict handling in teams, analytic reasoning.
- **Year 3 (Integration):** simulations (audit/client meetings), leadership roles, complex judgment tasks, ethics under ambiguity.
- **Year 4 (Capstone/Transition):** consulting engagement, portfolio defense, internship-based evidence, professional interview readiness.

7. Pedagogical Approaches for Soft Skills Integration

7.1 Experiential learning and simulations

Experiential learning—internships, live cases, role-play simulations, and project-based work—creates repeated opportunities to demonstrate communication and leadership while working on technical content. Employer-facing discussions emphasize that experiential learning helps develop critical thinking, communication, and leadership valued in the workplace (AACSB, 2025b). (AACSB)

Example activity (Audit Role-Play):

Students perform an audit exit meeting: one group plays audit seniors, another plays client finance staff, a third plays audit committee members. The technical focus is audit findings; the soft skill focus is professional communication, negotiation, and judgment explanation.

7.2 Writing-to-learn in accounting

Writing is a high-impact method to build reasoning and clarity. Instructors can replace some numerical-only assignments with short professional writing tasks: (a) a 1-page client memo, (b) a policy briefing note, or (c) a management letter comment.

7.3 Team-based analytics projects

Accounting education increasingly intersects with data analysis. Team-based dashboard projects require task planning, role allocation, and stakeholder storytelling—integrating organizational and communication skills with technical analysis.

7.4 Reflective practice and professional identity

Reflective journals, learning logs, and portfolio commentary develop self-awareness, ethical reasoning, and continuous improvement habits—skills emphasized in professional development standards and employability discussions (IFAC/IAESB, n.d.; Nie, 2024). (education.ifac.org)

8. Assessment Design: Making Soft Skills Visible and Measurable

8.1 Why assessment must be embedded

If soft skills are not assessed, students often treat them as secondary. Embedded assessment signals importance and provides data for improvement. However, assessment should be efficient and fair, using clear performance criteria.

8.2 Figure 2: Rubric-based evidence system (course → program)

Figure 2. Rubric-based assessment flow for program assurance

Course Tasks (authentic artifacts)
-> Rubrics (skill criteria + technical criteria)
-> Course-level feedback + grades
-> Program dashboard (aggregated rubric data)
-> Assurance of Learning review
-> Curriculum improvement decisions

This approach addresses the measurement challenge noted in skills-related accounting education discussions by defining and tracking performance consistently across courses. (ScienceDirect)

8.3 Sample rubric criteria (communication)

Communication rubric dimensions (0–4 scale):

1. Purpose and audience alignment
2. Clarity and structure
3. Accuracy of accounting content translation
4. Professional tone and ethics
5. Responsiveness during Q&A (for presentations)

8.4 Peer assessment and teamwork measurement

Teamwork is both essential and difficult to grade fairly. A balanced approach includes:

- Team charter (roles, norms, conflict resolution plan)
- Peer evaluation (confidential rating + narrative justification)
- Individual reflection (what I contributed, what I improved)

9. Implementation Roadmap for Accounting Programs

9.1 Step 1: Define skill outcomes and performance levels

Programs should define 6–10 "signature skills" aligned with professional expectations and then define performance levels (introductory → developing → proficient → advanced).

9.2 Step 2: Map skills to courses and assessments

Use a matrix to identify where each skill is introduced, reinforced, and mastered. Avoid

overloading a single course with too many skills; integration works best when distributed.

9.3 Step 3: Faculty development and shared resources

Common faculty concerns include time, grading workload, and uncertainty about rubrics. Solutions:

- Shared rubric bank
- Standardized assignment templates
- Moderation sessions to calibrate grading
- Short faculty workshops on feedback techniques

9.4 Step 4: Assurance of learning and continuous improvement

Program leaders can aggregate rubric data to identify weak skill areas. For example, if "stakeholder translation" scores are consistently low, the program can increase memo writing frequency or add structured presentation coaching.

10. Illustrative "Image" and Practice Artifacts (Insert-ready)

Image 1 (placeholder). *Students conducting an audit exit meeting role-play in a classroom simulation.*

- *Caption:* "Role-play simulation used to assess professional communication, negotiation, and ethical reasoning in audit findings discussions."

(Insert a classroom photo with consent or a royalty-free stock image of a business meeting scene.)

Image 2 (placeholder). *Student portfolio showcase screenshot (table of contents and sample artifacts).*

- *Caption:* "Portfolio evidence structure: memos, presentations, reflections, teamwork evaluations, and internship feedback."

(These images are described as placeholders so the paper remains publishable without licensing issues; programs should insert institution-approved images.)

11. Discussion

11.1 Balancing technical depth and soft skills

A frequent objection is that adding soft skills reduces time for technical material. The EPE model addresses this by embedding skills inside technical tasks—students still learn standards, audit, tax, and analytics, but they learn to communicate and apply them in realistic contexts. This aligns with reform recommendations emphasizing education-practice integration (AICPA & AAA, 2012). (AAA Headquarters)

11.2 Addressing the "skills gap" narrative

Business education discussions continue to highlight that teamwork, communication, and critical thinking remain areas for improvement among graduates entering the workforce (AACSB, 2025a). (AACSB) Embedded assessment and repeated practice reduce the gap by making skills development systematic rather than incidental.

11.3 Equity considerations

Soft skills assessment can unintentionally disadvantage students from diverse linguistic or cultural backgrounds if rubrics overemphasize accent, style, or implicit norms. Programs

should:

- Use transparent criteria focused on effectiveness, not personality
- Offer practice opportunities and formative feedback
- Include multiple modes (written + oral + visual)
- Provide language support resources when needed

12. Practical Implications

12.1 For curriculum committees

- Adopt program-level skill outcomes aligned with professional standards (IES 3). (education.ifac.org)
- Require scaffolded evidence across years via a portfolio system.
- Ensure at least one high-impact experiential course element (capstone project, simulation, internship integration).

12.2 For instructors

- Convert one traditional assignment into an authentic communication task (memo, briefing note).
- Use rubrics that assess both technical and soft skill performance.
- Provide short, frequent feedback rather than long, infrequent feedback.

12.3 For students

- Understand employability as performance evidence, not only grades.
- Maintain a professional portfolio to demonstrate competence during interviews and internships.

13. Conclusion

Soft skills are not optional in modern accounting practice; they are integral to professional judgment, ethical conduct, stakeholder communication, teamwork, and adaptability. Yet, soft skills development in accounting education often remains fragmented and under-assessed. This paper proposed the **Embed–Practice–Evidence (EPE) Model** as a competency-based framework to integrate soft skills across accounting curricula without sacrificing technical rigor. By mapping skills to authentic accounting tasks, ensuring repeated practice with feedback, and collecting assessable evidence through rubrics and portfolios, accounting programs can improve graduate employability and align more closely with professional expectations.

Future research can empirically test the EPE model through multi-institution implementations, measure longitudinal skill growth, and evaluate employer satisfaction outcomes.

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