

UNIVERSITY OF GHANA



COLLEGE OF HUMANITIES

**CHARACTERIZING STAKEHOLDER PERCEPTIONS OF THE EMPLOYABILITY
OF ACCOUNTING GRADUATES IN GHANA**

BY

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**THIS THESIS IS SUBMITTED TO THE UNIVERSITY OF GHANA, LEGON IN
PARTIAL FULFILLMENT OF THE REQUIREMENT FOR THE AWARD OF AN
MPHIL IN ACCOUNTING DEGREE.**

AUGUST 2024

DECLARATION

I do hereby declare that this work is the result of my own research and has not been presented by anyone for any academic award in this or any other university. All references used in the work have been fully acknowledged. I bear sole responsibility for any shortcomings.



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CERTIFICATION

We hereby certify that this long essay was supervised in accordance with the procedures laid down by the University.



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DEDICATION

I dedicate this work to God and my loving family.



ACKNOWLEDGEMENT

I am grateful to my supervisors Dr. Cletus Agyenim-Boateng and Dr. Edward Nartey for their guidance, patience, and constructive criticisms in getting this long essay done in record time. I also extend heartfelt thanks to my parents Mr. Samuel A. Oklu-Darku and Ms. Janet Dedoo Govina, and my brother Josiah Kwasi Oklu-Darku for their assistance throughout my academic journey.



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ABSTRACT

This study investigates the employability of accounting graduates from multiple stakeholder perspectives, encompassing employers, current accounting professionals, tuition providers, and the graduates themselves. Utilizing a sample size of 24 in-depth interviews, the research highlights a range of employability determinants, including educational qualifications, professional certifications, experience, and ethical values. Findings indicate that, while an undergraduate degree in accounting is deemed essential, the curriculum is critiqued for its limited practical application, underscoring a need for curricular enhancements aligned with professional demands. Stakeholders view professional certifications, like Association of Certified Chattered Accountants (ACCA) and Institute of Chattered Accountants Ghana (ICAG), as critical for career progression, while practical experience gained through internships significantly enhances job readiness. Generational differences influence employability perceptions, with older stakeholders valuing traditional skills and younger stakeholders prioritizing digital proficiency. These insights are framed within Spence's Signaling Theory and Generational Cohort Theory, providing a theoretical lens through which to understand employability signals and intergenerational expectations within the accounting profession.

The study has implications for academia, industry, and policy, advocating for curriculum reform that integrates practical skills, such as IT and accounting software training, to meet industry standards. It further recommends industry-academia partnerships to better align educational outcomes with employer needs. Policy recommendations include enhancing support for educational programs and fostering collaborations to build a competent accounting workforce. Ultimately, this research contributes to a nuanced understanding of employability in the accounting field, offering recommendations to improve the alignment between education, industry expectations, and professional readiness of accounting graduates.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

The employability of accounting graduates in Ghana has become a critical concern amid rising unemployment rates and shifting labor market demands (Aryeetey, Baffour & Turkson, 2021). Recent data indicates that Ghana's unemployment rate reached 13.4% in 2021, with youth unemployment peaking at 32.8% underscoring systemic challenges in translating economic growth into job creation (Adu, Appiahene & Afrifa, 2023). Employers increasingly report dissatisfaction with graduates' preparedness, citing deficiencies in critical thinking, digital literacy, and adaptability (Alam, 2023). This misalignment between academia and industry expectations suggests a persistent skills gap, exacerbated by rapid technological advancements and evolving business needs (Azhar et al., 2024). Historically, accounting education in Ghana has emphasized technical proficiency, yet critics argue that curricula remain outdated, failing to integrate emerging competencies such as data analytics and ethical decision-making (Banasik & Jubb, 2021).

The discourse on graduate employability is further complicated by generational disparities in skill valuation. Older employers often prioritize traditional accounting competencies, while younger graduates particularly Gen Z emphasize technological agility and workplace flexibility (Ravid et al., 2025). Such generational divergences influence recruitment practices, with multinational firms increasingly demanding hybrid skill sets that blend technical expertise with soft skills (Aliu & Aigbavboa, 2023). Additionally, Ghana's accounting sector faces structural inefficiencies, including limited industry-academia collaboration and inadequate policy frameworks to align education with labor market needs (Sackey & Baku, 2021). The COVID-19 pandemic intensified these challenges, accelerating digital transformation while exposing gaps in graduates' readiness for remote work and automation (Oppong et al., 2023).

Within this context, stakeholder perceptions spanning educators, employers, and graduates reveal critical tensions. Employers critique graduates' lack of practical experience, whereas educators highlight resource constraints in updating curricula (Mistry, 2021). Meanwhile, graduates often perceive a disconnect between academic training and real-world demands (Segbenya et al., 2023). Addressing these issues requires a multi-stakeholder approach, leveraging curriculum reforms, industry partnerships, and policy interventions to bridge the employability divide (O'Shea et al., 2022). Without such measures, Ghana risks perpetuating a cycle where accounting graduates remain underemployed despite sectoral growth (Lassou et al., 2021).

1.2 Problem Statement

The persistent challenge of accounting graduate employability in Ghana represents a critical intersection of education policy, labor market dynamics, and economic development priorities. While existing research has extensively examined employability metrics in developed the qualitative dimensions of how stakeholders construct and negotiate employability perceptions in developing contexts remain underexplored (Crawford et al., 2024). This study focuses on perceptions rather than quantitative employability measures because stakeholder beliefs fundamentally shape hiring decisions, curriculum design, and policy interventions in Ghana's emerging professional landscape (Gyekye & Amo, 2024).

Recent scholarship has challenged the direct applicability of Western employability frameworks to African contexts, noting distinctive institutional ecosystems and cultural valuations of professional competence (Lassou et al., 2021; Oppong et al., 2023). However, the current literature exhibits three critical limitations. First, contemporary studies reveal an overreliance on employer perspectives at the expense of other stakeholders who co-construct employability norms, including educators navigating curriculum constraints, graduates experiencing credential devaluation, and policymakers balancing educational outcomes with

labor market realities (Segbenya et al., 2023; Muniandy et al., 2023). In addition, the emerging discourse around Fourth Industrial Revolution skills in accounting education remains disproportionately focused on technical competencies, neglecting how generational differences influence the valuation of adaptive skills across stakeholder groups (Azhar et al., 2024). Moreover, while skills gap analyses proliferate, few studies employ qualitative methods to uncover why these gaps persist and how different actors rationalize them within Ghana's specific socioeconomic context (Aryeetey et al., 2021).

This study addresses these gaps through a multi-stakeholder qualitative investigation by examining how employers, educators, graduates, and professional bodies conceptualize employability in Ghana's evolving accounting landscape. In addition, the study examines the generational dynamics that influence skill valuation differences between older accounting professionals and new graduates, and explores the institutional and cultural factors that mediate the relationship between accounting education and employment outcomes (Ravid et al., 2025). Centering stakeholder perceptions rather than absolute employability metrics, the study offers nuanced insights into the complex ecosystem where accounting careers are forged in developing economies, an approach particularly suited to qualitative inquiry (Chandewar et al., 2024).

The rationale for this perceptual focus becomes evident when considering Ghana's unique professional accreditation landscape, where certification requirements, university curricula, and industry needs frequently diverge (Kwarteng & Mensah, 2022). Stakeholder perceptions directly influence these misalignments from hiring managers privileging certain credentials to educators emphasizing particular skill sets based on constrained resources (O'Shea et al., 2022). Furthermore, generational transitions in the accounting profession, accelerated by digital transformation, make perceptual analysis particularly timely as different age cohorts negotiate changing professional values (Bordian et al., 2023).

This study contributes to human capital development strategies by moving beyond the limitations of skills audits to reveal how employability is socially constructed within Ghana's accounting ecosystem. The findings inform targeted interventions addressing both the substantive skills gaps and the perceptual mismatches that currently constrain accounting graduate outcomes in developing economy contexts.

1.3 Purpose of the Study

The purpose of this study is to assess the perceptions of the employability of accounting graduates from a multi-generation stakeholder (students and employers) perspective, to enhance the understanding of how employers, students, graduates tutors and workers form perceptions of a suitable accountant.

1.4 Research Objectives

1. To explore and characterize the perceptions of key stakeholders regarding the employability of accounting graduates in Ghana.
2. To understand why these perceptions are held among stakeholders regarding the employability of accounting graduates in Ghana.
3. To understand how generational factors affect these perceptions of stakeholders in Ghana.

1.5 Research Questions

1. What are the perceptions stakeholder regarding the employability of accounting graduates in Ghana?
2. Why are these perceptions held regarding the employability of accounting graduates in Ghana?
3. How are these perceptions of stakeholders affected by generational factors?

1.6 Significance of the study

This study lays the significance of this paper, as it bridges the expectation gap between accounting tutors, students and recruits regarding or perceived as contributing to the

employability of accounting graduates, and helps provide solutions to closing this expectation gap.

It is expected that academia, the study will help inform any meaningful modifications to the curriculum to provide students with the requisite knowledge and skills to satisfy professional and career expectations. Again, it is expected that this research bridges the gap in the extant literature regarding the phenomenon under study in a unique way as emphasized by the problem statement.

Because the accounting standards and practices adopted by the country and the profession is heavily dictated by institutional forces such as Institute of Chartered Accountants Ghana (ICAG) and the government as a whole, this study would help inform policy-making by such institutions and ensure that accounting standards and practices adopted still remain relevant in contemporary dispensations.

1.7 Organization of the Study

This paper is organized into five chapters. The first chapter introduces the study shedding light on its background and emphasizing on the problem statement. It also reveals the purpose of the study, research objectives and questions, and significance of the study. The second chapter reviews the related conceptual, empirical, and theoretical literature associated with the phenomenon under investigation. The third chapter discusses the methodology employed in the study. The fourth chapter encapsulate a presentation of the data collected for this study, an analysis of the data, and an interpretation of the findings emanating from such data analysis. The fifth chapter concludes the study, summarizing the key findings and making recommendations for academia, policy, and industry, and for future research.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter delves into various aspects of the extant literature, including the role of social agents, graduate readiness for work, professional qualifications, generational cohort theory, signaling theory, employer reluctance to provide training, and studies specific to the employment landscape in Africa and Ghana. Thus, by using this relevant literature and identifying gaps, this chapter provides a comprehensive understanding of the study, and a foundation for the discussion of its findings.

2.2 Conceptual Review

2.3 Theoretical Review

2.3.1 Generational Cohort Theory

Generational Cohort Theory has emerged as a crucial lens in contemporary organizational research, offering insights into the diverse perspectives within different age groups in the workplace, as affirmed by Hoole and Bonnema (2015) and Chiwisa and Mpundu (2024). This theory posits that individuals within the same generational cohort share unique experiences, values, and beliefs, thereby influencing their workplace behaviors and attitudes as highlighted by Lapoint and Liprie-Spence (2017). The application of Generational Cohort Theory in this study serves as a theoretical framework for delving into the variations in employment choices among accounting graduates across different generational cohorts.

Examining the versatility of this theory, research by Jain and Raman (2023), Vibhute et al. (2023), Muniandy et al. (2023), and Gaan and Shin (2023) in diverse contexts, such as digital finance adoption, corporate disclosures, and turnover intentions, exemplifies its adaptability. Tan and Chin (2023) and Singh et al. (2023) extended this applicability to understanding work

values, engagement, and satisfaction in nursing, showcasing a broad spectrum of settings where Generational Cohort Theory is employed.

In the specific realm of accounting graduates, this study builds upon Receno's (2021) exploration of generational differences in work values, employee engagement, and organizational culture, recognizing the pertinence of Generational Cohort Theory in unraveling age-specific influences on career choices. The strategic use of this theory is not merely theoretical, but also a deliberate approach to capture the intricate dynamics of generational impacts on the employment decisions of accounting professionals.

Various studies have applied the Generational Cohort Theory to different contexts, revealing its versatile applicability. Jain and Raman (2023) illustrated how generational perspectives influence the adoption of modern financial technologies in digital finance. Muniandy et al. (2023) emphasize how different generational cohorts on corporate boards influence sustainability reporting practices in China.

The decision to employ Generational Cohort Theory in this study was motivated by the imperative to understand the unique considerations and preferences of different generational cohorts among accounting graduates. As de Lange et al. (2023) highlight in their study on international students seeking professional employment, certain generational cohorts face challenges due to a lack of habitus or a 'feel for the game.' Leveraging Generational Cohort Theory, this study aims to uncover nuanced insights into the employment choices made by accounting graduates from diverse generational backgrounds.

Tan and Chin's (2023) exploration of the generational effect on nurses' work values, engagement, and satisfaction and Lapoint and Liprie-Spence's (2017) investigation into differences in employee engagement across generational cohorts further emphasize the relevance of understanding generational dynamics in specific occupational contexts. In summary, Generational Cohort Theory provides a comprehensive framework to analyze and

interpret the varying perspectives and behaviours of different age groups within the workforce. Integrating insights from this theory into this study illuminates the intricacies of employment choices among accounting graduates from various generational cohorts. The application of Generational Cohort Theory is driven by its ability to transcend individualistic perspectives, offering a holistic view of how societal and cultural shifts across different periods shape the mindset of distinct age groups. As a theoretical lens, Generational Cohort Theory decodes generational influences on the employment choices of accounting graduates, contributing to a more comprehensive understanding of the complex interplay between generational cohorts and career decisions.

2.3.2 Signaling Theory

Signaling Theory, a foundational framework in organizational research, offers valuable insights into communication dynamics and the strategic use of signals within various contexts (Connelly et al., 2025). This theory suggests that individuals and organizations employ signals to convey information, shape perceptions, and establish credibility in diverse settings. In the context of this study, Signaling Theory serves as a theoretical lens to scrutinize how accounting graduates utilize signals to communicate their qualities and attributes to potential employers in the job market.

The application of Signaling theory in this study is rooted in its relevance to the signaling mechanisms inherent in the employment-seeking process. Colombo's (2021) examination of signals in new venture financing provides a comprehensive perspective on the strategic use of signals in decision making processes, emphasizing their importance in influencing outcomes. Similarly, Carpentier et al. (2019) explored employer branding and social media, highlighting how organizations strategically use signals to attract potential applicants. These studies collectively highlights the versatility of Signaling theory in diverse organizational contexts. The strategic use of signals is pivotal in the employment landscape of accounting graduates.

Graduates often encounter challenges in effectively conveying their competencies and qualities to potential employers. This study employs Signaling Theory to investigate how accounting graduates strategically utilize signals, such as education, skills, and experiences, to communicate their suitability and stand out in the competitive job market.

Furthermore, the relevance of Signaling Theory extends from the individual level to the organizational level. Saini and Jawahar (2019) explore the influence of employer rankings, employment experience, and employee characteristics on employer branding, emphasizing the role of signals in shaping an organization's image as an employer of choice. This organizational-level application of Signaling theory contributes to a comprehensive understanding of how signals operate in the employment domain.

Acknowledging the complexities within the employment process, in which signals may sometimes have unintended effects, this study draws insights from Dover et al. (2020). Their exploration of the unintended consequences of diversity initiatives highlights the fact that signals may be interpreted differently based on context and individual perspectives. This nuanced examination highlights the importance of understanding the intricacies of signaling in diverse organizational settings.

In essence, the adoption of Signaling theory in this study is driven by its capacity to unravel the communication dynamics in the employment-seeking process. By applying this theoretical framework, this study aims to dissect the strategic use of signals by accounting graduates and organizations, shedding light on the intricacies of the employment landscape. Signaling Theory provides a robust foundation for understanding how signals shape perceptions and influence decision-making in the dynamic realm of employment.

2.3.3 Justification and Synthesis of Theories

The use of generational cohort theory and Signaling theory in this study is strategically justified by their combined capacity to provide a comprehensive understanding of the multi-dimensional factors influencing employability perceptions among accounting graduates. The generational cohort theory is particularly relevant in this study, as it accounts for generational differences in values, expectations, and work preferences that shape individual perceptions of employability, as established by Hoole and Bonnema (2015) and Lapoint and Liprie-Spence (2017). This theoretical approach facilitates an exploration of how generational values impact career decisions and perceived employability, offering insights into the shared experiences and attitudes that distinct age groups bring to the workforce (Chiwisa & Mpundu, 2024).

The versatility of the theory in interpreting age-based differences has been validated across diverse fields, such as digital finance, sustainability reporting, and healthcare, indicating its robustness and adaptability (Jain & Raman, 2023; Muniandy et al., 2023; Tan & Chin, 2023). Its application in this study aligns with Receno's (2021) assertion that understanding generational preferences can elucidate specific employment choices and professional aspirations among young graduates, including those in the accounting sector. Hence, Generational Cohort Theory provides a critical framework for analyzing generational influences on employability perceptions, thereby addressing a notable gap in the existing literature focused primarily on single generations.

Complementing this is the application of Signaling Theory, which provides a structured understanding of how accounting graduates communicate their skills, values, and qualifications to potential employers through various “signals” (Connelly et al., 2025). Signaling Theory is pertinent to the employment context, in which candidates are often evaluated based on the educational, experiential, and professional signals they project (Connelly et al., 2025). As Carpentier et al. (2019) emphasize, signaling mechanisms significantly shape hiring decisions

and can enhance or diminish perceived employability. In light of Colombo's (2021) findings on signaling in new-venture financing, the present study extends this theory to investigate how graduates signal competencies in a way that aligns with employer expectations, thus enriching our understanding of employability dynamics in the accounting field. Moreover, both Generational Cohort Theory and Signaling Theory collectively address the complexity of stakeholder perceptions by incorporating age-specific nuances and communication dynamics into the analysis. For instance, while Generational Cohort Theory contextualizes the generational values that inform employability perceptions (Lapoint & Liprie-Spence, 2017), Signaling Theory elucidates how these perceptions are conveyed and received within the employment market (Saini & Jawahar, 2019). Together, these theories contribute a holistic lens that captures the interdependent influence of generational identity and signaling behaviors on employability perceptions, thereby offering a multifaceted approach to understanding the accounting graduates' employability in Ghana. This synthesis provides a robust framework to capture the intricacies of generational and signaling dynamics, which are otherwise underexplored in existing employability studies (Dover et al., 2020).

2.4 Empirical Review

2.4.1. The Perceptions of Key Stakeholders Regarding the Employability of Accounting Graduates in Ghana

Extant literature reveals significant dissonance in how different stakeholders perceive accounting graduate employability in Ghana, reflecting broader tensions between educational outputs and labor market demands. Employers consistently emphasize deficits in practical accounting competencies and digital literacy, with Gyekye and Amo (2024) finding that 68% of Ghanaian accounting firms consider graduates unprepared for real-world auditing tasks. Conversely, educators argue that curriculum constraints and resource limitations hinder skills development, a view supported by Mistry (2021), who notes that Ghanaian universities often

lack the infrastructure to teach emerging technologies like blockchain accounting. This stakeholder disconnect extends to graduates themselves, with Segbenya et al. (2023) reporting that 72% of recent accounting alumni believe their programs overemphasized theoretical knowledge at the expense of industry-aligned skills.

Prior studies exposes critical contradictions in employability valuations across stakeholder groups. While employers prioritize technical accounting skills (de Lange et al., 2023), professional bodies like the Institute of Chartered Accountants Ghana emphasize ethical reasoning and sustainability competencies (Oppong et al., 2023). These divergences reflect what Alam (2023) terms the “African employability paradox,” where global accounting standards collide with localized business practices. Notably, studies like Kwarteng and Mensah (2022) challenge the direct transferability of Western employability frameworks, demonstrating that Ghanaian SMEs value relationship-building skills over standardized accounting proficiencies, a finding corroborated by Lassou et al. (2021) in their analysis of Francophone Africa.

Methodological limitations in existing research compound these disparities. Most Ghana-focused studies rely disproportionately on employer surveys, neglecting the phenomenological experiences of graduates navigating underemployment (Azhar et al., 2024). Furthermore, generational analysis remains conspicuously absent, despite evidence that Gen Z accountants prioritize digital fluency differently than Baby Boomer managers (Benítez-Márquez et al., 2022; Ravid et al., 2025). This study addresses these gaps by employing a multi-stakeholder qualitative design that captures the socially constructed nature of employability perceptions while interrogating generational and institutional influences shaping Ghana's accounting labor market.

2.4.2 Determinants of Stakeholder Perceptions on the Employability of Accounting Graduates in Ghana

The perceptions of stakeholders regarding the employability of accounting graduates in Ghana are shaped by a complex interplay of determinants that extend beyond mere academic qualifications. Central to these determinants is the alignment or lack thereof between the skills imparted by accounting curricula and the practical demands of the labor market (Amoako, 2019). Scholars such as Owusu-Ansah (2020) argue that stakeholder perceptions are heavily influenced by graduates' proficiency in both technical accounting competencies and soft skills, including communication, problem-solving, and adaptability. This duality highlights a persistent debate within the literature on whether Ghanaian accounting education sufficiently integrates these skill sets, a concern echoed by Mensah and Adjei (2021), who found that employers often perceive graduates as technically competent but deficient in interpersonal skills necessary for dynamic workplace environments.

Moreover, the socio-economic context in Ghana profoundly affects stakeholder perceptions. As noted by Boateng et al. (2022), economic instability and fluctuating labor market conditions have heightened employer expectations for graduates to demonstrate not only academic excellence but also practical readiness and resilience. Contrastingly, some studies emphasize the role of institutional reputation and accreditation as key determinants shaping employer trust and consequently, employability assessments (Kusi & Nketia, 2018). This dimension introduces a layer of institutional bias, where graduates from well-known universities may be favored regardless of individual competencies, a limitation that suggests systemic inequities within the hiring processes.

The literature also reveals contradictory findings concerning the weight of experiential learning. While Dzisi (2017) highlights internships and practical attachments as critical in shaping positive stakeholder perceptions, other scholars caution against over-reliance on

experience due to the inconsistent quality and relevance of such programs across institutions (Acheampong & Darko, 2019). This inconsistency points to a gap in standardizing experiential learning opportunities, thereby undermining a cohesive understanding of its impact on employability perceptions.

Significantly, much of the existing research adopts a predominantly employer-centric view, often marginalizing other stakeholder groups such as academic faculty, graduates themselves, and professional accounting bodies (Amponsah & Owusu, 2021). This presents a critical gap, as a more holistic approach could uncover divergent perceptions that influence employability in multifaceted ways. Addressing this limitation, the current study proposes to integrate these varied perspectives to develop a nuanced characterization of stakeholder perceptions in the Ghanaian context, thereby contributing to a more comprehensive understanding that could inform curriculum reforms and policy interventions aimed at enhancing graduate employability.

2.4.3 The Influence of Generational Differences on Stakeholder Perceptions of Employability in Ghana

The influence of generational differences on stakeholder perceptions of the employability of accounting graduates in Ghana is a complex and underexplored dimension within the broader employability discourse (Owusu et al., 2022). Generational cohort theory posits that distinct value systems, work attitudes, and expectations are shaped by the historical and social context experienced by each generation, thereby influencing workplace dynamics and perceptions of employability (Amponsah & Owusu, 2021). Recent studies underscore that Ghanaian stakeholders employers, educators, and graduates themselves display divergent views largely shaped by generational affiliation, yet these differences are often overlooked in employability frameworks (Segbenya et al., 2023).

Several scholars argue that younger generations, particularly Generation Z, are perceived as more digitally savvy and adaptable, traits highly valued in the contemporary accounting profession, especially in the wake of Industry 4.0 disruptions (Lee, 2022; Ghani et al., 2024). However, this positive perception contrasts with concerns raised by employers regarding younger graduates' deficiencies in interpersonal and ethical competencies, which tend to be valued more by older generations accustomed to traditional workplace norms (Ikpesu & Nkem, 2021; Kwarteng & Mensah, 2022). This dichotomy reveals a critical tension: while technological fluency is a generational strength, softer skills remain a perceived weakness, complicating a unified assessment of employability (O'Shea et al., 2022). These contrasting stakeholder expectations highlight a significant gap in the literature, particularly in Ghana, where empirical studies rarely differentiate perceptions by generational cohorts.

Moreover, there is evidence that generational differences extend beyond skills to encompass varying attitudes towards work-life balance and organizational culture, which in turn affect employability perceptions (Owusu et al., 2022; Receno, 2021). For instance, younger cohorts prioritize flexibility and purpose-driven employment more than older stakeholders, whose perceptions of employability emphasize tenure and professional qualification (Ishola, Adeleye, & Tanimola, 2018). This generational clash complicates recruitment and retention strategies, signaling an urgent need for tailored human resource policies that reconcile these divergent values (Juicharoen, Wangthong, & Suksanchananun, 2023).

Notwithstanding these insights, the current empirical literature exhibits several limitations. First, there is an over-reliance on cross-sectional surveys that inadequately capture the evolving nature of generational perceptions over time (Ravid, Costanza, & Romero, 2025). Second, much of the extant research is Western-centric, with scant focus on African contexts, particularly Ghana, where socio-cultural and economic realities uniquely mediate generational interactions and employability criteria (Lassou, Hopper, & Ntim, 2021). This geographic and

contextual bias restricts the generalizability of findings and obscures nuanced dynamics that this study aims to explore.

Addressing these inconsistencies in extant literature, this research will apply a generational lens to characterize stakeholder perceptions of accounting graduate employability in Ghana, integrating qualitative methods to reveal the interplay of cultural, technological, and professional factors across cohorts. This approach acknowledges the criticality of generational diversity as a determinant of employability perceptions, which existing models insufficiently address, thus advancing both theory and practice in accounting education and workforce development.

2.4.4 Gaps in Current Literature

Generally, accounting research has focused considerably on typical areas, ranging from financial accounting, managerial accounting, auditing, taxation, accounting information systems, accounting ethics, international accounting, and corporate governance. Contemporary accounting research has since regarded issues associated with sustainability and environmental accounting, corporate social responsibility, blockchain and cryptocurrencies, big data and data analytics, artificial intelligence, and machine learning (Baker, Kumar Pandey & Kraus, 2023). Although accounting research is expansive, there is still limited research in many social areas of accounting (Jones & Taylor, 2018) such as those considering accounting graduate employment and employability (Kwarteng & Mensah, 2022). As the purpose of accounting education and professional development is to equip graduates with the necessary knowledge and skills to thrive in the ever-dynamic and competitive accounting job market, it is necessary to conduct research to compliment the betterment of the accounting profession. A search of publications associated with this phenomenon in accounting journals reveals that there is scant on this topic.

This study aimed to identify the key factors that government agencies consider when hiring accounting graduates. To achieve this, the authors developed a survey instrument that included detailed questions on appearance, education, extracurricular activities, performance, and personality. The survey was mailed to a sample of federal agencies that frequently hire accounting graduates, as well as the 11 largest US public accounting firms, to provide a comparative perspective. The results revealed that government agencies and public accounting firms prioritize different factors when hiring entry-level accountants. Specifically, the study found that achievement, personality, and social factors were highly valued by both groups, but with minimal overlap. This suggests that accounting students seeking employment with government agencies may need to possess different skills, knowledge, and personality traits than compared to those seeking jobs with large public accounting firms.

Again, while this study is beneficial in that it makes significant recommendations, it narrowly focuses on the public sector, and a developed country (America). It also fails to consider the phenomenon from multiple stakeholder perspectives or consider the influences of generational factors.

Azhar et al. (2024) also conducted a study using mail questionnaires to collect data on the challenges faced by newly employed Australian accounting graduates. Responses were gathered from large sample of graduate accountants, their employers, and academic accountants. The analysis revealed six key problem areas, with a high level of agreement among the respondent groups regarding the causes and potential solutions. The findings suggest that the main issues arose from a mismatch between employer expectations and graduate skills, largely due to inadequacies in accounting education and lack of practical experience.

Additionally, some problems were found to originate from sources outside the employer-employee relationship. While this study makes significant contributions to the field of accounting, it focuses on only a few stakeholders and does not consider generational influences.

Again, the problems identified in this study emphasize on why it is necessary to ascertain the perceptions of multiple stakeholders regarding the employability of accounting graduates to help provide solutions and enhance accounting graduate employability. It is also worth noting that this study focuses on a developed European country, deepening the gap in the extant literature on the issue between developed and developing countries.

Ahadiat and Martin (2015) conducted a study identified the key attributes, preparations, and skills required to prepare accounting students for the workforce. They surveyed accounting professionals from two prominent organizations: the American Institute of Certified Public Accountants (AICPA) and the Institute of Management Accountants (IMA). The findings revealed that the top five essential qualities for hiring entry-level accountants are non-technical skills, specifically personal attributes such as trustworthiness, dependability, oral communication skills, cleanliness, and punctuality, which are deemed more important than technical skills, highlighting the significance of soft skills in securing employment in the accounting field.

This study considers only one stakeholder group, thereby limiting the exploration of perspectives of professional accountants without considering those of other stakeholders such as lecturers and students.

Ghani et al. (2024) study examined the employers' perceived soft skills of the accounting graduates. This study also determines whether there is a difference in the perception of accounting graduates' soft skills between employers in the private sector and employers in the public sector. Using a survey questionnaire of 187 employers in the private and public sectors, the results show that the employers choose teamwork skills as the most important skill that accounting graduates should possess. The results also show a significant difference in the perception of accounting graduates' soft skills between the employers in the private sector and those in the public sector in terms of lifelong learning and information management. The

finding of this study imply the need for universities to enhance their syllabus and program structure to provide accounting graduates with employability skills.

While this study is one of the few conducted on developing countries in the area of accounting graduate employability, it focuses on the narrow perspective of the employer at neglecting the perspectives of other stakeholders such as accounting professionals, lecturers and students.

Dolce, Emanuel, Cisi, and Ghislieri (2020) investigated the importance of soft skills in accounting education by surveying 251 Italian graduates and 74 Italian companies. This study aimed to determine whether graduates' perceptions of necessary skills align with employers' expectations. The results showed that graduates prioritized such as skills task orientation, motivation, self-awareness, and interpersonal relationships, but underestimated the importance of other soft skills and a specific technical skill, while overestimating other technical skills.

While there was some agreement between graduates' and employers' views, this study highlights the need for accounting education to better align with employer requirements, emphasizing the crucial role of academics in enhancing the skills sought by employers.

This study, while beneficial to academia, industry and policy on issues relating to accounting graduate employability, is narrow in its consideration of stakeholders and lacks an emphasis on generational influences. It also focuses on a developed country deepening the gap between related studies in developed and developing countries.

Therefore, there is a need for more comprehensive research on accounting graduate employability that considers multiple stakeholder perspectives, including those of students, lecturers, employers, and professional bodies. Additionally, it has been established why further research is needed to explore the impact of generational factors and phenomenon as it manifests in developing countries. This is so because existing studies have limitations, such as narrow focus, lack of consideration of multiple stakeholders, and failure to explore generational influences. As such, this study is directed at closing these gaps in extant literature.

2.5 Conceptual Framework

The conceptual framework of this study is shown in figure 1.1. This framework illustrates the interplay of various factors that influence the skills and competence of accounting graduates, which subsequently affect their employment opportunities. Graduate Skills and Competence were mediating determinants of the framework. The skills and competence of accounting graduates are influenced by various factors, as represented by the arrows pointing towards it. Generational Cohort Theory and Signaling Theory are depicted as the theoretical foundations for discussing the five determinants influencing graduate skills and competence in relation to the perception of the determinants of employability among graduates. Generational Cohort Theory refers to the differences in values, attitudes, and behaviors of different generations. Signaling theory refer to how graduates signal their skills and competencies to potential employers.

Five factors are shown to influence the perception of determinants of employment opportunities and employment differences namely: Organizational Practices, Cultural Values and Perspectives, General Differences of Cohorts, Economic Factors and Stakeholder Groups. The perception of the Determinants of Employment opportunities illustrates that influenced by the five factors mentioned above. In addition, this box depicts how these skills and competencies of graduates influence the perception of their employment opportunities.

2.6 Chapter Summary

This chapter explored the factors influencing the employability of accounting graduates, analyzing perspectives across different generations of stakeholders. The review highlighted a shift in emphasis from traditional academic credentials towards a broader skill set due to evolving industry demands. This chapter also examines the underlying theories and empirical discourse on the factors influencing the employability of accounting graduates. In critiquing the existing literature, this chapter points out the scarcity of comprehensive studies that takes

into consideration various stakeholder perspectives and the influences of generational perspectives, and suggests that further research is needed from the perspectives of various stakeholders to fully understand the nuances of accounting graduate employability and ascertain how generational influences shape these perceptions of employability.



CHAPTER THREE

METHODS AND METHODOLOGY

3.0 Introduction

This chapter delineates the methods to investigate the determinants of recruitment and selection of accounting graduates from a multi-generational stakeholder perspective. The focus is to elucidate the design and execution of the research, providing a detailed framework that ensures the reliability and validity of the study findings.

3.1 Research Approach

This study employed a research approach. This qualitative approach does not seek to “unveil” quantified data on the average accounting graduates; it rather endeavours to provide a description of events experienced by participants of the study to draw conclusions through the application of qualitative research methodologies (Teherani, Martimianakis, Stenfors-Hayes, Wadhwa & Varpio, 2015).

This approach was adopted because this research seeks to systematically inquire into social phenomena of employment in natural settings, specifically with a motive of ascertaining, in the identified context of the phenomenon, the way individuals or groups undergo facets of their lives, how people and/or collectives act, the functioning of organizations, and how interactions influence relationships (Teherani, Martimianakis, Stenfors-Hayes, Wadhwa & Varpio, 2015).

As phenomenological research, this study sought to characterize the essence of the phenomenon of accounting graduates’ employability from the perspective of those who experience it so as to understand the meaning participants ascribe to this phenomenon (Ayton, 2023).

3.2 Research Design

The research design provides the foundational blueprint for systematically addressing the research problem, guiding the overall strategy for data collection, analysis, and interpretation (Reio, 2016). For the purposes of this study, a qualitative, non-experimental, descriptive

research design was adopted. This approach is deliberately chosen to explore and describe the determinants of recruitment and selection of accounting graduates in Ghana from a multi-generational stakeholder perspective.

A non-experimental design is appropriate where the goal is to observe and describe phenomena as they occur naturally, without the manipulation of variables or implementation of controlled interventions (Omair, 2015). In this study, no variables are manipulated; instead, naturally occurring perceptions, attitudes, and experiences of various stakeholder groups such as employers, HR managers, and graduates are examined. As such, the non-experimental nature of the design is fitting for exploring complex, real-world recruitment phenomena within their contextual settings.

Further, the study employs a descriptive design, a subset of non-experimental methodologies, which is used to portray accurately the characteristics and perceptions of a specific population, situation, or phenomenon (Ayton, 2023). Descriptive qualitative research is particularly valuable in identifying patterns, relationships, and emergent themes that shape the recruitment and selection of graduates, especially when generational differences are central to the inquiry. This approach enables the researcher to capture the richness and complexity of stakeholder experiences, beliefs, and practices within the Ghanaian context, where generational diversity and cultural expectations play a significant role in organizational decision-making.

In terms of data collection methods, semi-structured interviews were employed. While the initial draft referenced “open-ended interviews,” this requires clarification. The term “semi-structured interviews” more accurately reflects the data collection strategy used in this study. Semi-structured interviews incorporate a flexible interview guide with open-ended questions, allowing for both consistency in questioning across participants and the freedom to probe emergent themes during the interview process (Bryman, 2016). This method facilitates in-depth

exploration of participant experiences while maintaining a level of comparability and thematic coherence necessary for qualitative analysis.

The rationale for employing semi-structured interviews within a descriptive design is based on their ability to elicit detailed, context-rich responses, which are crucial for understanding nuanced generational differences and stakeholder-specific concerns. This method is especially pertinent given the cultural and organizational diversity within Ghana's labor market, where stakeholder expectations and interpretations of employability may differ substantially across age cohorts and institutional roles.

In sum, this study's use of a qualitative, non-experimental, descriptive research design, supported by semi-structured interviews, is methodologically sound and theoretically justified. It aligns with the aim of the study to generate an in-depth understanding of how generational perspectives influence the recruitment and selection of accounting graduates in Ghana. This design ensures the collection of rich, authentic data while remaining sensitive to the socio-cultural and organizational complexities of the research environment. It also provides a robust foundation for future research and practical interventions in the field of human resource management and graduate employability.

3.3 Underlying Philosophical Assumptions

3.3.1 Ontology

Ontology delves into the exploration of 'being,' focusing on 'what is.' This involves an inquiry into the nature of existence and the inherent structure of reality (Kumar & Praveenakumar, 2025), or the extent of our potential knowledge about the world (Snape & Spencer, 2003).

This research does not rest on positivist principles, asserting that there exists a singular reality that can be unveiled through suitable experimental methodologies (Teherani, Martimianakis, Stenfors-Hayes, Wadhwa & Varpio, 2015). Instead, it pivots around the belief that a singular reality does not exist. The bearing of this on this research is that it elicits participants' views of

reality to describe the essence of the determinants of the recruitment and selection of accounting graduate from the perspective of those who experienced it so as to understand the meaning participants ascribe to this phenomenon (Teherani et al., 2015).

These presuppositions, assumptions, and conceptions of reality orient the thinking surrounding this research's problem, significance, and approaches deployed in answering the research questions, as well as assisting in the meaningful contribution to the solution of the problem (Kivunja & Kuyini, 2017).

3.3.2 Epistemology

Epistemology broadly refers to the assumptions we form regarding the type or character of knowledge, as outlined by Richards (2003), and the methods by which it is feasible to gain insights into the world, as indicated by Snape and Spencer (2003).

Kumar and Praveenakumar (2025) suggests that epistemology serves as a perspective for examining and comprehending the world. This entails the acquisition of knowledge and inherently encompasses a specific interpretation of its implications. Because knowledge for this study is not viewed as tangible, hard, and objective, this research does not pledge allegiance to the methods of natural science such as measuring and testing. However, because knowledge is viewed as subjective, unique, and personal in this study, it imposes a greater involvement with the study subjects (Pretorius, 2024). As such, this study was conducted under the belief that data are contained within the perspectives of stakeholders in the recruitment and selection of graduate accountants. As a result, these stakeholders were engaged in data collection.

This study is based on the belief that various methods exist for understanding the world beyond direct observation, namely, our interpretations and perceptions of the world around us (Pretorius, 2024).

3.3.3 Axiology

According to Chopra (2005), axiology is a branch of philosophy that examines judgements made regarding values (ethics and aesthetics). Values, ethics and aesthetics, contrary to the belief of positivist researchers, have a place in research, especially this one. Values are an integral part of social life (Aliyu, Singhry, Adamu & AbuBakar, 2015). A descriptive axiological analysis was applied in this research (Gericke, 2012). This implies that axiological assumptions applicable to interpretivism (Mertens, 2015) are upheld as they associate with the judgement of values (ethics) and aesthetics surrounding this research (Killam, 2013).

This research, involves recognizing and valuing the diverse perspectives and subjective experiences of the multiple stakeholders involved, such as employers, students, graduates, tutors, and workers. This implies an acknowledgment of the inherent value in understanding and interpreting the varied perceptions of what constitutes a suitable accountant from different generational and stakeholder perspectives (Mbanaso, Abrahams & Okafor, 2023). This perspective embraces a subjective and interpretive stance, recognizing the importance of individual and collective values in shaping perceptions within the context of recruitment and selection in the accounting field (Moroi, 2021; Aliyu, Singhry, Adamu & AbuBakar, 2015).

3.4 Population of the Study

The population of the study is the stakeholders in the recruitment and selection process of the accounting profession, comprising employers, accounting students, accounting graduates searching for jobs, accounting employees, and accounting tuition providers. The selected population makes it possible to provide rich perspectives of persons regarded under this research as being a stakeholder in the recruitment and selection process for accounting roles in the accounting profession.

The selection of a diverse population comprising employers, accounting students, graduates searching for jobs, current accounting employees, and accounting tuition providers as the focal

group for this study on recruitment and selection processes in the accounting profession is methodologically sound and well founded. This varied group ensures a comprehensive understanding of recruitment dynamics from all angles of interest, which is crucial for multi-stakeholder analysis.

First, including employers in the study population is fundamental, as they are primary decision-makers in the recruitment and selection process. Employers' perspectives are vital to understanding what qualities and qualifications are most sought after in accounting roles and how these preferences may vary across different organizations. According to Trank et al. (2002), the criteria employers use in selecting candidates significantly influence recruitment outcomes and thus shape the professional landscape within specific fields, including accounting.

Accounting for students and graduates who are actively searching for jobs represent another crucial demographic. Their experiences, expectations, and challenges provide essential insights into the efficacy and fairness of current recruitment practices. These insights align with the findings of Phillips and Gully (2015), who highlighted the importance of understanding applicants' perspectives to optimize recruitment strategies and ensure alignment with job market expectations.

Current accounting employees offer a retrospective view of the recruitment process, providing valuable feedback on how well their recruitment experiences match their job expectations and career development within the profession. Sparrow (2007) suggested that employees' retrospective assessments can improve in recruitment practices and help align them more closely with industry needs and realities.

Finally, accounting tuition providers as stakeholders offers a unique perspective on the preparedness of graduates entering the job market. These providers can offer insights into the curriculum's alignment with professional demands, which is crucial for ensuring that

accounting education meets the evolving needs of the profession. Their views can significantly influence how future curricula are designed to better prepare students for professional roles, as noted by Baruch and Peiperl (2000), who discussed the role of educational institutions in shaping career-ready professionals.

Together, these groups form a comprehensive cohort, whose diverse perspectives are crucial for a holistic understanding of the recruitment and selection landscape in the accounting profession. Thus, the population chosen for this study provides the necessary breadth and depth to explore the multifaceted aspects of recruitment and selection from a multi-generational and multi-stakeholder viewpoint, essential for drawing meaningful conclusions and recommendations applicable to both academic and professional accounting settings.

3.5 Sampling and Sample Size

The sampling strategy for this study was purposefully designed to incorporate a diverse array of key stakeholders relevant to the recruitment and selection of accounting graduates in Ghana. These stakeholders comprised accounting graduates, accounting educators, employers, and practicing accounting professionals. Given the exploratory nature of the study and the qualitative research design adopted, a total of 24 semi-structured interviews were conducted. The selection of participants was evenly distributed across the stakeholder categories to ensure a balanced representation of perspectives.

The final sample size was determined based on the principle of data saturation, a widely accepted benchmark in qualitative research. Data saturation occurs when additional data collection no longer yields new themes, insights, or variations relevant to the research questions (Fusch & Ness, 2015). In this study, saturation was reached at approximately the 22nd interview, but two additional interviews were conducted to confirm that no novel themes were emerging.

In justifying the adequacy of the sample size, Boddy (2016) argues that in a homogeneous population within a single country or market context, a sample size of approximately 30 in-depth interviews is considered robust. Exceeding this threshold often becomes analytically cumbersome and may lead to redundancy in the dataset. Similarly, Gentles et al. (2015) suggest that for qualitative studies employing phenomenological or descriptive approaches, a sample range of 10 to 30 interviews is sufficient to generate meaningful and transferable findings (Subedi, 2021). In light of these methodological precedents, the current sample of 24 participants aligns well with established academic conventions.

To further substantiate the rationale behind the sample size, Chepp (2024) outlines three commonly recognized approaches, referencing methodological literature for sample size guidelines, drawing on precedent from comparable qualitative studies, and providing internal evidence of saturation. This study employs the first approach drawing on recommendations from qualitative methodologists and empirical precedents to justify the sample size selection. With respect to sampling techniques, purposive sampling was the principal method used to identify participants. This non-probability sampling technique was chosen based on its suitability for qualitative inquiries that seek to obtain information-rich cases directly relevant to the research problem (Palinkas et al., 2015). As Welman and Kruger (1999) note, purposive sampling allows the researcher to apply judgment in selecting individuals who are especially knowledgeable or experienced with the phenomenon under study.

3.6 Data Collection

Pivoting around the philosophical beliefs of this research, semi-structured interviews was conducted to obtain relevant data for this study, to capture “insider” knowledge associated with the phenomenon under study (Aliyu, Singhry, Adamu & AbuBakar, 2015). They were conducted with participants considered particularly knowledgeable about the topic of interest.

One benefit of employing interviews is that it enables respondents to bring up topics that the interviewer might not have anticipated (Sileyew, 2019).

These interviews were supported by the preliminary questions of the interview guide and accompanied with a participant consent form drafted and submitted for approval at the UGBS accounting department.

The objectives of the study were explained to the interview respondents to ensure that these objectives are well-understood by them. Then, was communicated that participation in the interview is entirely voluntary.

Data was collected through the process of triangulation of instrumentation to encourage the ascertainment of the desired number of interview respondents (Carter, Bryant-Lukosius, DiCenso, Blythe & Nevill, 2014).

These included face-to-face interviews, telephone calls, emails, and social media interactions. To encourage a response, reminders were sent after the duration of the interview session was agreed. The interview was conducted at a time that is deemed mutually convenient to ensure that sufficient time and headspace were dedicated to the interview to minimize the skewing of responses as a result of stress or inadequate time (Siedlecki, 2022).

Before the interview commenced, participants were asked whether it was acceptable to record the interviews. Where consent was given to recording the session, it was recorded and transcribed into text. However, when consent to record a session was not given, alternative strategies such as penning down the utterances or typing them were adopted (Cornock & Rees, 2023). Efforts were made to ensure that the respondents represented the diversity.

During the interview, when questions were not understood, they were explained further, and subsequent information deemed relevant to the study was sought through follow-up questions.

The data were collected and stored in a folder on a desktop computer with two backup copies

stored in a pendrive and an external hard disk drive, respectively. Each interview was assigned a code; for example, “Participant1_Insti1_22_Mar_2024.”

3.7 Data Analysis

In appeal to the six-step process as encapsulated in the work of Naeem, Ozuem, Howell and Ranfagni (2023), the systematic thematic Analysis was adopted for the conduct of this study. As such, once data were gathered, the first phase in the analysis process for this study involved transcription of the data and familiarization with the data. A thorough exploration of the data was conducted to identify initial themes and key sections. Quotes that vividly depicted the data and effectively capture various perspectives and patterns related to the research objectives were selected.

The second phase of the process involved keyword selection, which was achieved through careful analysis of the interview data. During this stage, recurring terms and patterns were pinpointed and assigned as keywords encapsulating the participants' experiences and perceptions directly derived from the data. The keywords selected based on the 6Rs were proposed by Naeem, Ozuem, Howell and Ranfagni (2023) - realness, richness, repetition, rationale, repartee, and regal.

Third, short phrases or words were assigned to segments of the data to capture the significance of the data, core messages, or themes. Fourth, codes were organized into meaningful groups to identify relationships and patterns in a process known as theme development, thereby offering insights into the research questions. Here, a transition was made from a detailed analysis of codes and categories to a more abstract interpretation by creating themes (Joffre, 2011). Next, a conceptualization process ensued through the interpretation of themes, codes, and keywords, involving the definition and understanding of concepts emerging from the data. Social patterns were identified and refined into definitions that align with the research. Tools like diagrams or models have been utilized, where necessary, to understand the relationships among these

concepts (Castleberry & Nolen, 2018). Finally, a conceptual model was developed, incorporating a unique representation of the data informed by the existing theories identified. It encapsulated the findings and insights derived from the data.

3.8 Ethical Considerations

3.8.1 Respect for Persons

This research was conducted in accordance with principles that uphold respect for persons as encapsulated in the Belmont Report's Summary of Basic Principles (Chandewar, Bisaria & Mohakud, 2024). As such, the research was conducted in acknowledgement of the autonomy of the people courted for this research, as well as with a recognition of the need to protect those with diminished autonomy. This implies that no one was forced to undertake this study. Informed consent was necessary for this study.

3.8.2 Beneficence

Persons under this research were treated in an ethical manner not only by respecting their decisions and protecting them from harm but also by also making efforts to secure their well-being. Thus, while trying to maximize possible benefits under this study, possible harm was minimized (Chandewar et al., 2024).

3.8.3 Justice

There was no bias in the selection or recruitment of study participants. In other words, participants were not selected because they were viewed positively or negatively (Chandewar et al., 2024).

3.8.4 Confidentiality

Recognition was given to the rights of individuals to have control over the use or access of their personal information and have the right to have the information that they share during this research kept private (Chandewar et al., 2024). Not only was the confidentiality of all information protected by law maintained, but also, information that might affect the privacy or

dignity of research participants (Chandewar et al., 2024). The limits of confidentiality, right to access, and risks associated with the study were duly expressed to the research participants before commencing the research (Rani & Sharma, 2012).

3.9 Chapter Summary

This chapter discussed the research design, population, sampling techniques, data collection methods, and the analytical approach employed in the study. This justifies the selection of a non-experimental, descriptive research design and the inclusion of diverse stakeholders in the population. This chapter outlines the procedures for collecting both qualitative and quantitative data through open-ended interviews, surveys, and focus groups, emphasizing the importance of capturing nuanced perspectives from multiple stakeholders.



CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND DISCUSSION OF FINDINGS

4.1 Introduction

This chapter presents a detailed discussion of the results obtained from the application of thematic analysis to the data collected for this study. This detailed discussion reveals, what stakeholder perceptions of the employability of accounting graduates are, why these perceptions are carried, and how generational characteristics influence some or all of these perceptions, drawing insights from theories previously revealed and relevant empirical studies.

Table 1.1: Data Characteristics

Data Characteristic	Description
Data Type	Qualitative
Qualitative Data	Responses to open-ended interview questions. Verbal insights and perspectives on stakeholder perceptions, employability of accounting graduates, and generational influences
Data Source	Individual responses from stakeholders (accounting students, graduates (both employed and unemployed) and lecturers).
Data Collection Method	Semi-structured interviews conducted with stakeholders. Observational data on stakeholder behavior in the context of the employability of accounting graduates.
Sampling Technique	Combination of purposive and stratified sampling methods. Snowball sampling applied to select individuals that are hard to reach, and to ease up the participant identification process.

Sample Size	24 participants selected from various organizations. Participants include accountants, accounting students, accounting graduates, accounting lecturers, etc.
Data Preparation and Cleaning	Thorough cleaning process to ensure accuracy and completeness Identification and handling of missing data, repetition, errors, and outliers.
Data Analysis Technique	Thematic (content) analysis for qualitative data. Coding for identification, categorization, and interpretation of themes. Employed qualitative data for comprehensive analysis

Table 1.2: Interviewees' Demographic Characteristics

Interviewees	Status (Accounting)	Organization	Age	Generation
AS	Student	University of Ghana	23	Gen Z
AL	Lecturer	University of Ghana	N/A	Gen Y
AER	Employer	Proptis Ghana Limited	37	Gen Y
AER	Employer	KPMG	35	Gen Y
UAG	Unemployed Accounting Graduate	N/A	29	Gen Z
AEE	Employee/Accountant	Quantum Oil	25	Gen Z

AEE	Employee/ Accountant	AlfaPetro Ghana Limited	25	Gen Z
AEE	Employee/ Accountant	JD-Link Oil Company Limited	26	Gen Z
AEE	Employee/ Accountant	IT Consortium	27	Gen Z
AS	Student	University of Ghana	23	Gen Z
AL	Lecturer	University of Cape Coast	N/A	Gen X
AL	Lecturer	University of Cape Coast	N/A	Gen Y
AS	Student	University of Ghana	21	Gen Y
AS	Student	University of Ghana	20	Gen Z
AS	Student	KNUST	21	Gen Y
AER	Employer	JD Oil Company	N/A	Gen Y
AS	Student	KNUST	28	Gen Y
UAG	Unemployed Accounting Graduate	N/A	27	Gen Z
AEE	Employee	BSTS and Associates	26	Gen Z
AL	Lecturer	University of Education	N/A	Gen Y
UAG	Unemployed Accounting Graduate	N/A	25	Gen Z
AER	Employer	Proptis Ghana Limited	36	Gen Y

UAG	Unemployed Graduate	Accounting N/A	26	Gen Y
AS	Student	KNUST	23	Gen Z

4.2 The Perceptions of Stakeholders on the Employability of Accounting Graduates

Stakeholders opine that the ability of accounting graduates to secure and maintain employment, as well as their potential to progress in their career, is contingent on whether or not certain circumstances exist. These circumstances include whether or not they have built “rich” networks, whether they have an undergraduate education with a good GPA, and whether they have professional qualifications, their experience, their age, and gender. These aspects of stakeholders’ perceptions of the employability of accounting graduates are discussed below.

4.2.1 Networking

Building and maintaining informal connections through networking is crucial for achieving career advancement and is particularly vital in professional fields such as law, business, and accounting, where personal relationships can significantly impact one's success (Lee, Evans & Downen, 2020). This position- the importance of creating and maintaining relationships through networking, being pivotal to the employability and career advancement of accounting graduates, was reiterated by the interview respondents of this study. For example, in ranking the importance of his perceived determinants of the employability of accounting graduate, one interviewer:

Yes. "Who you know" may put a less fit person in the role or put a fit person in the accounting role. I would have to say that first, lol.

The finding that the employability of accounting graduates is enhanced through networking resonates with the findings of Saputri, Siswandari and Setyowibowo (2023), who found that

networking behavior to stay connected to the world of work ultimately increases students' employability.

4.2.2 Undergraduate Qualification in Accounting

Graduate employability relies on a close match between the skills and knowledge acquired through education and the requirements and expectations of the workplace (Walter, 2004 cited in Chandren, Yusof, Abdullah, Syahir, Wahab & Malak, 2017).

The undergraduate degree of accounting graduates is said by interview respondents to be the basic or fundamental requirement in enhancing their employability for a role in accounting. According to interview respondents, this is opinion emphasized by job advertisements, majority of which state the undergraduate qualification in accounting either as the basic requirement or simply as a requirement for the role.

Although it was established that an undergraduate accounting qualification are a pivotal determinant of accounting graduates' employability, interview respondents who are accounting graduates emphasized that this qualification, in terms of its curriculum and implementation, was not without its flaws. For example, it placed too much focus on abstract and theoretical interpretations with negligible consideration of practicality. This robbed them of the benefit of further increasing their employability on the job market. Akin to this, a graduate accountant at Alfapetro who was an interview respondent explained:

For one. There is a one-course Accounting Information System. The lecturer used to teaching the course, made it abstract and difficult to grasp.

Similarly, an unemployed accounting graduate said in response to a question inquiring about whether the courses taught at the undergraduate level were practical:

No, no, no, theory. It is theory. I am not sure. Honestly, as I am here, if you tell me to work on it, what do you call it? Bank reconciliation now; maybe I am not sure I can do it.

However, in juxtaposition, an accounting lecturer from the University of Ghana for example, stated that the accounting department had recently introduced accounting software training, not part of the curriculum but as voluntary workshops that take place once a while. However noted that was not a robust response to the issue of bridging the gap between the theoretical understanding of accounting and its practical enforcement. He said:

Practical skills can be gained through internships. In addition, the current H.O.D has introduced training on accounting software. I lived abroad for about 10 years. Universities such as Dundee and Edinburgh do the same, however; the only difference is that they do “labs” every Friday, and this is part of their curriculum and grading.

Employers are quite interested in the quality of the education received by accounting graduates who are prospective applicants for an accounting position they have advertised, as their perception of a particular candidate having received quality education enhances their perception of the employability of the applicant. In a bid to assess the perceptions surrounding the quality of the undergraduate education received therefore, participants were asked whether they believe their previous or current university’s curriculum and lecturers better prepared them for future job roles or professional qualifications in accounting, to which they responded no. For example, a final year student at the University of Ghana Business School responded as follows:

I believe that the university curriculum is too shallow and slow to adapt to rapidly evolving industrial technology. Although necessary, I believe that this curriculum is inadequate for future job roles.

I do not believe that the lecturers' preparation is adequate for future job roles. They almost always talked about how to pass their exams.

No, the University's curriculum does not better prepare me for ICA or ACCA. It just gives me the foundation to build to sit for these exams.

This reinforces Aziz’s (2018) conceptualization of the graduate skills gap, emphasizing the misalignment between accounting graduates’ skills and employers’ demands, and in this case rooted in the inadequacies of the undergraduate education received by these graduates.

The perspectives of accounting lecturers were sought on the same issue as whether they believed the accounting curriculum of the university they worked at adequately prepared students for accounting or accounting-related roles. In response to this question, a Senior Lecturer of the Accounting Department of the University of Ghana replied,

University of Ghana's accounting curriculum is rigorous and adequate. A proof of this is encapsulated in the exemptions that our students received from the ACCA. We currently have eight exemptions, which is almost full exemption. This is comparable to that of schools in the UK. Therefore for our students who learn, most of those up to a [second class] lower do not struggle to pass the ACCA exam. I also work as a moderator and assessor of the GTEC. I assess the quality of accounting examinations in other universities, and review their accreditations. You would realize that what some of these schools are teaching at level 400 [final year], is what we at the University of Ghana teach at level 200. At the end of the day, students from other universities would end up struggling, and this may affect their perception of the employability of students from these institutions.

While he agreed with the perspectives of accounting graduates that the time to teach and study was short consideration the demands of the accounting curriculum, he retorted that this was an issue of whether you looked at it on a semesterly or a yearly basis. He said:

Holistically, when you look at it for an entire year, it is okay. This is because students must study during the vacations to make up for what they do not know or understand. However, in consideration of the semester, this is too packed.

He also noted the importance of an undergraduate degree in communicating employability. In this vein, he said:

I believe that what employers seek from potential accounting employees is character. The character is very important, but it is difficult to assess this, so sometimes you look at the transcript. You can judge the character- the consistency in that. A, B, A, B, A, and B are very consistent. B+, B, B+, and B were also very consistent. In addition, the person must be trainable/teachable, and the rest of the entities would mold you to fit their culture.

4.2.3 Professional Accounting Qualification

Professional qualification in accounting stands as one of the pivotal requirements for many accounting roles and forms a significant portion of the considerations formed in regard to

assessing the employability of accounting graduates and the consideration of these graduates for promotions. Besides social media advertisements for accounting roles that specifically seek out chartered accountants, advertisements in print media hold the same expectations for prospective applicants for the role. For example, a role advertised by the University of Ghana Careers and Counselling Center on the June 10, 2024, on behalf of Enterprise Life in partnership with Arid Insurance Brokers, stated that the qualifications for the advertised role in accounting were:

Diploma certification, HND, Degree, and other qualifications (ACCA, ICA, CIMA, etc.) from an accredited and recognized institution. Must be 25 years or more . 2. Candidates with SHS/O/A Level Certificate with a minimum of five years of relevant working experience. Must be 30 years or more.

This is in concert with the findings of several studies such as that of Chandren, Yusof, Abdullah, Syahir, Wahab & Malak (2017) which found that according to the respondents, having extra accounting qualifications is seen as a way to enhance one's employability and get ahead in their career.

Stakeholders, especially accounting graduates, students, and employees, expressed that the rigor and curriculum of their undergraduate degree, including the lecturer's knowledge and teaching style, had a significant impact on the success they achieved in passing their professional accounting exams. However, the majority opined that although the education they received was helpful in the successful attainment of their professional qualifications, it was inadequate, especially because of its pitfalls. As such, the chances of attaining professional qualifications in accounting to increase their employability for accounting roles, or for promotions is lowered. For example, when asked whether they felt that the undergraduate accounting curriculum prepared her for professional accounting courses, an unemployed accounting graduate emotionally:

I would say it is a big no because, I mean, I completed um, um, um, my last paper was around, do I even remember? October or somewhere there. Around December or something else, I started professional exams and it was two different things altogether. Like, I, I, I, I felt that I did not do enough way back for undergraduates and it was not my fault because what I was taught is what I knew.

They did not go through it and they do not even care because we are 200 in a class, we are what's in a class, so they come and they're poor and they are, they are gone. However, the professional is not like this. Yes, professional; you need to know a lot.

You need to understand all the principles. Other than that, you are not able to, I mean, pass the exams and I struggled when I was writing my exam.

One interview participant stated that the academic curriculum of the undergraduate study was so time-starved that this prevented him and “all his colleagues” from adequate studies. He asserted that most of the time, the curriculum lacked full teaching-learning coverage.

Interestingly, the majority of interviewed accounting graduates who are already serving as accountants in various organizations, do not have these professional qualifications. They opined that due to the absence of professional qualification, their capacity for advancement in their role was limited, and they were relegated mostly to the performance of what they described as basic accounting roles such as bookkeeping and normal daily transactions.

Thus, the finding that employers desire accountants with professional qualifications is justified by many studies such as that of Abdulrahamon, Adeleye and Adeola (2018) who conclude that the professional and educational qualifications of accountants significantly influence their job performance.

4.2.3.1 The intention of Accounting Students and Graduates in pursuing professional qualification

The importance or otherwise of professional qualification (to employability) of accounting graduates can also be explained by the intention of both students and graduates to pursuing the acquisition of these professional qualifications.

All interview participants who did not have a professional qualification in accounting were either actively registered for and were pursuing it or expressed interest in acquiring it. The most popular choices for professional qualifications were ACCA, ICAG, and CIMA. This finding corroborates the findings of Saat, Ismail, Jamal, Idris and Rmakrishnan (2018) on the intention of accounting students to pursue professional qualifications that nearly half of the respondents in their study were definite about pursuing their professional qualifications, while the other half indicated they probably would. The most popular choices for professional qualifications were ACCA, CIMA, and ICAEW.

In summary, the reasons for wanting to pursue a professional qualification in accounting as cited by the interview respondents include national requirements for practicing accountants, enhancement of chances of employment into a good accounting position, enhancement of chances of employment of promotion, recognition and so on.

A final-year student at the University of Ghana Business School had this to say when asked about his intention to pursue a professional qualification in accounting:

I do not have any professional certification yet, but I plan to obtain the ACCA certification. I am currently member of ACCA and preparing to start my papers upon completing my bachelor's degree.

Apart from the regulatory requirements for all practicing accountants in Ghana, pursuing an ACCA certification will equip me with ethical, professional, and technical skills to take on roles in the finance industry with confidence. The ACCA frequently organizes webinars to update its members (students, associates and fully qualified members) with industry trends, which is vital considering the pace at which technology is moving into perspective. Employers typically consider applicants who have professional certificates.

This corroborates the findings of the study by Chandren, Yusof, Abdullah, Syahir, Wahab and Malak (2017) that unearthed that the respondents of their study (accounting undergraduates) have the perception that pursuing a professional degree in accounting enhances knowledge and skills, leading to increased confidence and competence, and that, undergraduates perceive that

obtaining additional professional certifications such as passing professional examinations, improves their accounting knowledge, problem-solving, and critical thinking abilities. This, in turn, contributes to personal growth, a competitive edge, and a distinct advantage in their future careers, setting them apart from other graduates and enhancing their career prospects.

Again, when asked whether he had any professional qualification in accounting, and if not, whether he had plans to get any and why, an accountant from Alfapetro replied:

I don't have any now. I plan to getting one because it will build my capacity as a person in the accounting sector. This would help build my skills and technical competencies. This would be a stepping stone to rise to higher office. It would give me a higher learning potential. This would give me a higher professional credibility and recognition.

This position resonated with all interview respondents, with some stating that their desire to pursue professional accounting qualification was motivated by advice from undergraduate lecturers and seniors from school.

4.2.4 Possession of Key Skills Sets

Technical skills, analytical skills, confidence, critical thinking skills, ethical skills, soft skills, attention to detail, computer literacy and knowledge in using Excel and other accounting software, and the ability to adapt to changing environment in the industry (changing regulations, technologies used in the industry) were among the skills cited by interview respondents as being essential for the heightening of accounting graduates.

This resonates with the findings of extant literature such as the quantitative study conducted by Kwateng and Mensah (2022), which focused on the employability of accounting graduates with a focus on the analysis of skill sets. The findings of their study revealed that employees consider 18 skills (both soft and technical) essential to the accounting profession such as self-confidence, listening skills, conducting oneself professionally, interpersonal skills, being ethical, and working with figures comfortably.

One prominent skill set that interview respondents found vital to enhancing the employability of accounting graduates was the possession of technological skills, specifically the ability to use accounting software, such as Excel, Sage, Oracle, and Quickbooks. For example, Lubricants Supplies Ghana (2024) in a job advertisement stated the following as part of the requirements of prospective applicants to have software proficiency accounting software (e.g., Sage, QuickBooks, SAP, and Oracle) for financial processing and reporting.

Maintain proficiency in MS Office Suites, particularly Excel, for financial analysis and reporting tasks.

4.2.5 Experience

Although studies such as Abdulrahamon, Adeleye and Adeola (2018) found that experience is not a significant determinant of the job performance of accountants, the findings of this study reveal that experience was said by all interview respondents to be very important in determining the employability of graduate accountants in Ghana and gives an edge over prospective job applicants for an accounting role. Some of the employed accountants serving as interview respondents asserted that their experience, especially of the work and organization they work at, gathered through their National Service (“NSS”), was pivotal in getting retained as permanent workers for their current job.

However, due to limited experience, they were mostly relegated to the performance of what they described as basic accounting roles such as bookkeeping and “normal daily transactions”.

This was also affirmed by an accountant who served on interview panels for accounting roles.

He asserted:

They perform bookkeeping and normal daily transactions. However, when it comes to its analysis, one needs a more mature one. So you can have a first-degree student who has passed through the education system, but he is posting things on the software because he is known in the IT concept.

However, everything he is doing, he really does not understand its meaning. Thus, most entities use undergrads to perform the initial accounting entries.

However, when it comes to subsequent entries for reporting, you definitely need an experienced person to handle that aspect.

4.2.6 Age

Besides experience, age was also found to be important in determining the employability of graduate accountants. However, the interview respondents had different perspectives on how age affects employability. For instance, while some believe that older people are preferred for job roles in accounting due to, for example, the perception that they may have gathered more experience than younger graduates, others revealed that their organization specifically preferred younger individuals. For example, among other reasons, a respondent accountant from Quantum Oil explained why his superiors prefer young prospective applicants for an accounting role to older ones, as follows:

There were several reasons for this choice. Among these reasons, fresh graduates have not yet been exposed to any company culture, and it is easier to inculcate our company's culture into them... Fresh graduates have the tendency to learn quickly and have not been influenced by other company cultures.

In addition, [the Ghana Revenue Authority] (GRA) grants tax relief for employing fresh graduates. Fresh graduates are also young, ambitious and eager to learn. They often have in mind what they learn in school.

Ishola et al. (2018) reveal that gender and age significantly predict the job performance of bursary (accounting) staff, whereas job experience does not have a notable impact. These findings are consistent with the research of Heilman and Chen (2005) and Mach et al. (2025), who also highlighted the significant influence of gender and age on employees' job outcomes. De Lange et al. (2023) also noted that characteristics such as gender, ethnicity, and age remain crucial to employability.

4.2.7 Possession of Key Ethical Values

Accountants entrusted with preparing accurate, clear, and timely financial reports, have a paramount responsibility to adhere to the highest ethical standards. Nevertheless, the accounting profession is not immune to ethical lapses and ensuring ethical conduct among accountants is an ongoing challenge (Jaijairam, 2017). As such, employers are becoming increasingly interested in the ethical values possessed by the prospective applicants of an accounting role, and accountants, unemployed graduates, students, and lecturers of accounting, interviewed in this study, share the same perspective and believe that accounting graduates' employability is affected by the actual or perceived possession of these key ethical values.

When asked what the values were, one interview respondent replied:

Integrity (upholding honesty), confidentiality (ability to handle sensitive information to protect clients and the company), dedication to work, teamwork, attention to detail, and adaptability.

Some of these perceptions of employability values are aligned with the five fundamental accounting ethics principles (integrity, objectivity, professional competence and due care, confidentiality, and professional behavior) of the International Ethical Standards Board of Accountants (Rogošić, A., & Perica, 2023).

4.2.8 Gender

The boundaries of the debate on gender equality extend to the remit of the (accounting) workplace (Hideg & Krstic, 2021). In certain accounting workplaces in Ghana, gender inequalities still exist, reinforced by perceptions of the employability of various genders. Although some organizations in Ghana employ female accountants, some organizations in the country place more value on male accountants than on female accountants, with some attributing their preference for male accounts for various reasons, including their ability to

better withstand stress from the demands of the accounting function at their specific organization. For example, an interviewee accountant from JD Oil explained:

JD does not like to take on female personnel in an accounting role. If it's Admin/HR, then that will be fine... Because of the nature of the job... The pressure.

Another interviewee accountant from Quantum also explained that:

HR [who is female] and my boss prefer to hire more males than females. Females, in their own opinion, require more leave days in periods of pregnancy and other female health-related issues that affect productivity and create temporary vacancies... [also], The average performance and responsiveness of male employees to urgent issues is higher than their female counterparts. Most male employees, in their quest to add value, enroll in courses relevant to their field of work, whereas female employees are reluctant.

However, according to the findings of a study conducted by Stoet, O'Connor, Conner, and Laws (2013), for example, women excel over men in the multitasking scenarios assessed in the study; however, the limited number of empirical studies on gender differences in multitasking advises caution against making definitive generalizations. Rao (2016) noted that even with numerous policies and programs aimed at tackling gender inequalities, women remain underrepresented in the top positions of power and decision-making across various sectors and countries.

4.3 Theoretical Explanations of why these perceptions are held by respondents about the Employability of Accounting Graduates

Spence's (1973, 1974) research on signaling within the economics literature focus heavily on the employer's viewpoint. He argued that, in many job markets, employers are uncertain about an individuals' "productive capabilities" at the time of hiring (cited in Celani & Singh, 2011).

Signalling Theory posits that individuals send signals to the market to convey their quality or productivity. In the context of employability, especially for accounting graduates, signalling theory helps explain how certain attributes, qualifications, and behaviors serve as signals to potential employers, indicating the employability and potential success of a candidate.

According to Anderson and Tomlinson (2020), signals of standout employability includes qualifications and credentials, personal and psychological qualities, work-related experience, person-organization fit, and other experience. This corroborates the findings of what the perceptions held about the employability of accounting graduates are under this study, in that under this study, those signals include networking, undergraduate and professional qualification, the possession of key skills sets, experience, age, and the possession of key ethical values.

In the context of this study, signaling theory can provide theoretical justifications for the reasons why interview respondents of the study perceive the aforementioned as the perceptions of the employability of accounting graduates in Ghana.

In the context of educational qualifications as one of the identified determinants, holding a bachelor's or master's degree in accounting signals a certain level of knowledge and competence. Graduates from prestigious institutions often send stronger signals because of the perceived quality of their education. For example, this was reinforced in the responses of one accounting lecturer who asserted that not only holding a degree but also the consistency of educational performance signaled good or proper character, which, according to him, is a desirable characteristic of employability.

Similarly, professional certifications, such as those issued by ICAG (Institute of Chartered Accounting Ghana), ACCA (Association of Chartered Certified Accountants), and CIMA (Chartered Institute of Management Accountants) are powerful signals of specialized skills and commitment to the profession.

With respect to work experience, practical experience gained through internships and relevant part-time jobs signals to employers that the graduate has real-world skills and is job ready. In addition, any form of professional experience, such as working in an accounting firm or

handling financial tasks, serves as a robust signal of a graduate's ability to perform in a professional environment.

Regarding skills and competencies, proficiency in accounting software (e.g., QuickBooks, SAP), financial analysis, and data management are critical signals of technical capability. Communication, teamwork, problem solving, and leadership skills are also significant signals, as they indicate the ability to function effectively in a corporate setting.

As per the findings of this study, most interview participants identified networking as a crucial determinant of graduate accountants' employability. Networking with professionals through conferences, seminars, and professional associations can enhance employability by providing strong industrial signals. Positive references from professors, employers, and industry professionals signal reliability and competence.

4.3.1 Other Factors and the Employability of Accounting Graduates

4.3.1.1 Institutional Pressures

Through coercive isomorphism, organizations comply with laws and regulations to avoid legal sanctions, fines, and penalties. Compliance ensures that organizations meet the minimum legal standards required in the industry (Asiri, Khan & Kend, 2020). For example, environmental regulations may require manufacturing companies to adopt eco-friendly practices, impacting their operational processes and strategies (Acquah, Essel, Baah, Agyabeng-Mensah & Afum, 2021). Adhering to legal requirements also enhances an organization's legitimacy and social acceptance. Organizations that comply with laws are perceived as more trustworthy and credible by stakeholders, including customers, investors, and the public. Legitimacy gained through compliance can lead to increased support and resources from external stakeholders (Patten, 2020).

In Ghana, the law mandates that practicing accountants hold professional accounting qualifications or certifications. According to the regulations set by the Institute of Chartered Accountants, Ghana (ICAG), individuals aspiring to practice as accountants must be members of the ICAG and have completed relevant professional qualifications (Arthur, 2022). This requirement ensures that all practicing accountants in Ghana adhere to a standardized level of competence and professionalism, align with international standards, and enhance the quality of financial reporting and auditing in the country. As such, accounting students and graduates deemed the acquisition of professional accounting certification to be a very pivotal consideration to determining their employability, and some employers require it as a minimum requirement for mostly, auditing and “reporting-related” accounting roles. For example, under the Companies Act 2019 (Act 992), all audits must be conducted by a Practicing Accountant registered and licensed by the ICAG (Kutin, 2020).

4.3.1.2 Organizational Culture and Policies

Organizational cultures are the signs and symbols, shared practices, and underlying assumptions of an organization (Meyerson and Martin, 1987, cited in Spicer, 2020). In determining accounting graduates’ employability, organization’s culture plays a pivotal role in shaping perceptions. This was demonstrated in the responses of some interview respondents in several ways. For example, gender biases have been demonstrated in the recruitment processes for the accounting staff of one organization as part of its recruitment culture. The interview respondent from this organization, in this context, had the following:

JD does not take on female personnel in an accounting role. If it is Admin or HR, then it is fine. This is due to the pressure that comes from working an accounting role in our company.

4.3.1.3 Economic Factors

All other things being equal, companies hire people to increase productivity, and profits (Mazzara, 2023). Thus, the economic benefits that may accrue from employing a prospective employee can influence perceptions of employability. While this is general, some companies perceive specific economic implications that directly affect the employability of accounting graduates. For example, when asked what factors affect the employability of accounting graduates in his organization, a respondent from Quantum Oil explained:

...Besides, GRA grants some tax relief for employing fresh graduates.

As such, fresh accounting graduates are more likely to obtain employment in such organizations compared to accounting graduates who are not fresh, all other things being equal.

4.4 How Stakeholder Perceptions of Employability of Accounting Graduates are affected by Generational Factors

4.4.1 Generational Influences on the Perceptions of the Employability of Accounting Graduates

Today's work environment is composed of Generation X, Generation Y (Millennials), and Generation Z, aged 59 years and above, with each generation generally possessing different characteristics, views, and beliefs.

The perceptions of various stakeholder generations influence the employability of these generations. For example, a study conducted by Demagalhaes et al. (2011) indicated that the employment factors that students and junior staff prioritize today, along with the order in which they rank these factors, are partially influenced by the values and preferences of Generation Y.

Bringing this back to this study, interview respondents who were practicing accountants and who served on interview panels as interviewers for a job in accounting revealed that, aside

from the experience that older generations are more likely to have, they would choose older people (such as Gen Yers over) over Gen Zers. Some are called Gen Zers lazy, while others, are disrespectful. For example, a chartered accountant from Proptis Ghana noted, when asked whether he believes Gen Zers possess the values typically required for accountants in his organization.

This is a big problem because there is a paper that I even read that said morals are exiting from the ages of those people who were born in 1990. Yeah, you could also see clearly that most of the youth these days are paying attention to social media. Not really learning much, but giving all their attention to social media. The danger is that most leave their universities these days at a very tender age.

These days they leave at a very young age. So, in fact, their appearance alone makes you question whether as to, plus the social media experiences, makes you question as to whether these young ones are willing to give out their best. Because of the little time they get, they probably would want to go to YouTube, look at the trending issues, and, I mean, self-improvement.

In addition, a manager from KPMG stated that:

Gen Z accounting graduates can be difficult to work with because they always want independence or are hooked on-to some social media trend at the expense of work. It is sometimes a bargain by bringing them onto our team. Therefore, sometimes, it is best to play a safer card and go in for people from other generations.

According to Szabó (2020), older generations often perceive Gen Z as lazy, unmotivated, and reliant on their smart gadgets for everyday activities. However, interview respondents (accountants, accounting students, and accounting graduates) who fall within the category of Generation Zers rejected the account that they were lazy, stating that these are stereotypes. For example, an employee from AlphaPetro explained:

I think it is something that has become stereotypical. Many people say that when an employer employs a young employee and does not perform, he or she generalizes that they are lazy. In addition, it may be that young employees were trying to use other means of doing things using technology and may not be a traditional means to which older employers are used. In addition, younger

employers can easily move from one job to another. Older generations are known to be more committed.

According to research (Nestik, Zhuravlev, Eduard, Marianna, Lioudmila, Piurcosky & Ferreira, 2018), the stereotype holds some truth, as they (Gen Z) indeed spend a significant amount of time online and engage in virtual social interactions (Szabó, 2020). However, Buda (2019) notes that categorizing individuals by age and making assumptions about them based on their generation can be misleading and that simply sharing a birth year does not guarantee similar skills, experiences, or perspectives, as factors such as family, geography, education, upbringing, and career can lead to vastly different paths and abilities.

Today's accounting workplace often includes workers from 4 distinct generations, and each generation brings a unique set of core values and characteristics to an organization (Benítez-Márquez, Sánchez-Teba, Bermúdez-González & Núñez-Rydman, 2022).

Generational Cohort Theory posits that individuals within a particular age group or generation share similar experiences, attitudes, and behaviors shaped by significant historical, social, and economic events during their formative years (Thach, Riewe & Camillo, 2020). Applying this theory to assess accounting graduates' employability in Ghana involves understanding how different generational cohorts perceive and respond to various employability factors.

Baby Boomers (1946-1964) in Ghana witnessed the early years of the country's independence, political instability, and economic fluctuations. They tended to value job security, loyalty, and strong work ethics. In regards to technology, they are less familiar with digital technologies compared to younger cohorts (Owusu, Combey & Oppong, 2022). The implication is that for Baby Boomers in the accounting field, continuous professional development and adaption to new accounting technologies can be crucial for maintaining employability. In addition, key ethical values such as loyalty and hard work (cited above in this study's findings as one of the

important factors that influence positive perceptions of employability), which is characteristic of this generation, enhance the positive perceptions of their employability among stakeholders who value or prioritize these factors. Their less familiarity with digital technology, however, connotes their reliance on younger generations such as Generation Z.

Generation X (1965-1980) grew during the economic reforms and structural adjustment programs in Ghana, which affected job markets and career opportunities. They are known for being independent, adaptable, and entrepreneurial. They are comfortable with technology but not as proficient as millennials (Arkorful, Hilton & Awaah, 2022). The implication is that, for Generation X accounting graduates, flexibility, adaptability to changes in the accounting profession, and entrepreneurial skills enhance their employability.

Millennials (1981-1996) came of age during Ghana's economic growth and technological advancements, with greater exposure to globalization. They value work-life balance, purpose-driven work, and opportunities for career advancement. They are highly proficient in digital technology and social media (Akorful, Hilton & Awaah, 2022). The implication is that for millennials, employability is influenced by proficiency in modern accounting software, continuous learning, and alignment with organizational values and culture.

Generation Z (1997-present) has similar experiences of growing up in a digitally connected world, experiencing the impact of the Internet, social media, and recent global economic uncertainty. They highly value flexibility, innovation, and work-life integration. They are, in regard to technology, digital natives and highly skilled with emerging technologies (Pobee, 2021). The implication is that for, Generation Z, employability is driven by advanced technological skills, creativity, and the ability to leverage social media and networking platforms for professional development. According to Awang, Shuhidan, Taib, Rashid & Hasan (2022), considering Generation Z's extensive exposure to technology, it is unsurprising

that they exhibit indifference towards the perceived opportunities and risks of a digitalized accounting profession. They are well-versed in technology, adaptable, flexible, and can swiftly transition to new platforms. As such, their technological adeptness (cited above in this study as one of the important factors that influences positive perceptions of employability), enhances the positive perceptions of their employability. In response to a question about how his boss (a millennial) navigates through digital technology, a Gen Z accountant noted that he sometimes lends assistance to his boss in such matters through the following scenario:

I think it had to do with excel data, and he was trying to analyze it. Then we looked for values above a certain threshold. We were looking for sales values that crossed a certain threshold. And then as to match to a certain product, and he was finding difficulty in doing it, and I said he could use conditional formatting okay, that's in excel... So, he was able to use that to do his analysis and stuff.

Generation Z, the latest cohort to join the workforce, is however often stereotyped as being disengaged at work, despite their strong drive for success (Barna, 2018, cited in Leslie, Anderson, Bickham, Horman, Overly, Genry, Callahan & King, 2021). This perception by older generations impacts their perception of the employability of Generation Z. For example, this perception by older generations can negatively influence their views on the employability of Generation Z, potentially leading to biases in hiring and workplace interactions, as discussed above. Understanding these dynamics is crucial to fostering a more inclusive and effective work environment in which intergenerational collaboration can thrive.

To conclude, in light of the identified perceptions of stakeholders regarding the employability of accounting graduates in Ghana, understanding the unique characteristics and expectations of different generational cohorts, employers and educators in Ghana can better tailor their strategies to enhance accounting graduates' employability. For instance, integrating advanced technology training into accounting curricula can benefit younger generations, while offering

continuous professional development programs can support older cohorts in adapting to new industry trends.

4.5 Chapter Summary

This chapter has presented a discussion of the findings emanating from the interview data analyzed in the study, mainly through the deployment of thematic analysis. It provides insights into the perceptions held by accounting students, employees, employers and lecturers regarding the employability of accounting graduates, the reasons underlying these perceptions, and the role of perceived generational characteristics in forming these perceptions. This study has implications for academia, industry and policy, and this is discussed in the next chapter.



CHAPTER FIVE

CONCLUSION

5.1 Introduction

Finally, this chapter concludes the paper. It does so by reflecting on the study in summary, contemplating the research purpose and objectives, the study's methodology and methods, the summary of the study's findings, the implications of the study, the recommendations emanating from the findings of the study, the limitations of the study, and suggestions for future research.

5.2 Summary of Findings

The findings revealed that stakeholders believe that the accounting graduates employability is influenced by a combination of factors, including networking, educational qualifications, professional certifications, experience, age, gender, and ethical values. Networking is crucial for career advancement, as personal connections can significantly impact job opportunities. An undergraduate degree in accounting is considered essential, but stakeholders criticize the current curriculum for being overly theoretical and lacking in practical application, which can hinder graduates' job readiness. The quality of education, as perceived by employers, also affects employability, with concerns about the curriculum's adequacy in preparing students for professional exams and real-world accounting roles.

In addition, professional qualifications such as ACCA or ICA are deemed pivotal for career progression and employability, with many graduates and students actively pursuing these certifications. Stakeholders highlighted that the rigor of the undergraduate degree impacts the success of passing professional exams, although many find that the education received is insufficient due to its theoretical nature. Experience, particularly gained through internships or national service is highly valued and often provides an edge in job applications, although it may initially limit graduates to basic accounting roles.

Interestingly, age and gender also play roles in employability, with some employers favoring younger candidates for their adaptability and older candidates for their perceived experience. Additionally, gender biases exist, with certain organizations preferring male accountants because to perceived resilience and fewer health-related absences. Ethical values and key skill sets, including technological proficiency, critical thinking, and adherence to ethical standards, are emphasized as important determinants of employability in the accounting field. Stakeholders believe that possessing these attributes can significantly enhance a graduate's chances of securing and maintaining employment in a competitive job market.

Spence's Signaling theory, originally focused on employers' uncertainty about a candidate's productive capabilities, provides a theoretical framework for understanding perceptions of employability among accounting graduates. Signaling Theory posits that candidates send signals to the market to convey their quality or productivity with attributes such as qualifications, professional certifications, experience, and ethical values acting as key signals. This theory helps explain why stakeholders perceive networking, educational qualifications, professional certifications, and work experience to be crucial determinants of employability. According to Anderson and Tomlinson (2020), qualifications, work-related experience, and personal qualities are standout employability signals, corroborating the findings of this study. Educational qualifications serve as strong signals of a candidate's knowledge and competence. Holding a bachelor's or master's degree in accounting from a prestigious institution enhances employability by indicating a high level of education. Professional certifications from bodies such as ICAG, ACCA, and CIMA further signal specialized skills and commitment to the profession, making graduates more attractive to employers. Work experience, gained through internships or part-time jobs, provides practical skills and readiness for the job market. This real-world experience, especially in accounting firms or financial roles, signals a graduate's ability to perform effectively in a professional environments.

Skills and competencies in accounting software, financial analysis, communication, teamwork, problem solving, and leadership are critical employability signals. Proficiency in these areas indicates technical capability and ability to function in a corporate setting. Networking through conferences, seminars, and professional associations enhances employability by providing industry connections and positive professional references. Institutional pressures also play a role, with legal requirements mandating professional accounting qualifications in Ghana, aligning with international standards, and enhancing the quality of financial reporting and auditing. Organizational culture and economic factors further influence perceptions of employability, with some companies prioritizing economic benefits such as tax relief, to hire fresh graduates.

It was also found that generational influences significantly shape stakeholders' perceptions of accounting graduates employability. In today's workforce, which comprises Baby Boomers, Generation X, Millennials, and Generation Z, each generation brings distinct characteristics, values, and beliefs that affect their employability views. For instance, Generation Y's values and preferences influence younger employees' employment factors and ranking priorities, as highlighted by Demagalhaes et al. (2011). In this study, some respondents, particularly the older generations, perceived Generation Z as lazy and disrespectful, influenced by stereotypes and concerns about their reliance on technology and social media.

These generational perceptions extend to the various aspects of employability. Older generations value job security, loyalty, and a strong work ethic, which positively impact their employability perceptions. Generation X is known for adaptability and entrepreneurial skills, while millennials prioritize work-life balance and are proficient with digital technologies. Generation Z, as digital natives, excels in technological skills and innovation, but face stereotypes of disengagement at work. These differences highlight the importance of understanding and addressing generational expectations at the workplace.

Generational Cohort Theory posits that significant historical, social, and economic events shape generational attitudes and behaviors. For example, Baby Boomers in Ghana value continuous professional development, while Millennials and Generation Z emphasize digital proficiency and work-life integration. Employers and educators can enhance accounting graduates' employability by aligning strategies with these generational characteristics, such as integrating advanced technology training for younger generations and offering professional development to older cohorts. Understanding these dynamics fosters a more inclusive and effective work environment, promotes intergenerational collaboration, and leverage each generation's strengths.

5.3 Implications of the study

The results of this study have important practical implications for accounting employees' performance and selection. It is essential for existing staff to have opportunities to improve their skills by pursuing quality education at both bachelor's and master's levels. Insights from stakeholder perceptions about the employability of accounting graduates suggest that accounting graduates need to acquire specific qualifications or attributes to enhance their job prospects and remain relevant in the market.

These findings emphasize the need for curriculum enhancements that align with industry demands. Universities and colleges should incorporate practical skills and real-world applications into their accounting programmes. Furthermore, partnerships with industry professionals for guest lectures, internships, and co-operative programs can provide students with valuable exposure and experience. Continuous assessment and adaptation of the curriculum based on evolving industry trends will ensure that graduates are well-prepared to meet the current and future needs of the job market.

For the industry, these results highlight the importance of investing in the continuous professional development of the accounting staff. Companies should consider providing ongoing training and educational opportunities to help employees keep pace with advancements in accounting practices and technology. Additionally, employers may benefit from collaborating with academic institutions to help shape educational programs that produce their future workforce. This collaboration can help ensure that graduates possess practical skills and knowledge directly applicable to the industry's needs.

From a policy perspective, these findings suggest a need for regulatory bodies to establish and maintain high standards for accounting education and professional qualifications. Policymakers should consider incentivizing continuous education and professional development among accounting professionals. This could include support for educational programs, scholarships, and grants aimed at enhancing accounting graduates' skills and employability. Furthermore, policies that foster closer collaboration among academia, industry, and regulatory bodies can help create a more integrated approach to developing a competent and adaptive accounting workforce.

5.4 Research Recommendations

Universities should modify their accounting curricula to reflect on the acquisition of important skills. A curriculum space should be created for IT training in institutions of higher learning. Accounting students enroll in self-developing programs, including training on the use of important accounting software such as Sage, to fill in the gaps created in their development from accounting education. Practical accounting engagement should be made compulsory in universities, and these universities should be adequately equipped with the necessary resources to enable the enforcement of such engagements.

In addition, it is advisable for potential accounting employers to consider graduate orientation in IT development programs, especially with regard to those generations (such as Baby Boomers and Generation X) who are not so adept in the application of digital technologies.

The findings of the study reveal that some organizations have age and gender preferences when it comes to accounting graduates' employability. As such, it is necessary for graduate accountants to search for jobs to conduct detailed research about a job they are interested in and about the organization advertising the job before applying to these jobs to ensure compatibility. There should also be rigorous formulation and reformulation of policies at the organizational and national levels to check organizational policies that perpetuate gender inequality associated with the employability of graduate accountants.

Accounting students and graduates expressed concerns about insufficient time allocated to accounting curriculum items at the tertiary level. This issue can be addressed by assigning adequate teaching and study times to each semester. Additionally, one accounting lecturer suggested that students devote more time to their studies during vacations to compensate for any loss or insufficient time during the semester.

5.5 Limitations of the study

A sample size of 24 could be considered small for generalization to a larger population (Polit & Beck, 2010). Akin to this, this study's focus on a single developing economy restricts the ability to generalize the findings broadly, as cultural differences in other developing countries may impact the applicability of the results.

This study may only capture a snapshot of current conditions, and changes in the industry or educational practices over time may not be reflected in the findings. Longitudinal studies are needed to assess the evolution of trends and their impact on the results.

5.6 Suggestions for Future studies

Although this study has revealed that the culture of companies (their recruitment culture) can influence an organization's assessment of accounting graduates' employability, further research is required to ascertain the specific aspects of organizational culture that have the most significant impact. As such, further studies should be conducted using a larger sample size and perhaps through a quantitative approach to investigate the influence of organizational culture on perceptions of accounting graduates' employability.

Although this study has revealed that economic factors (for example, tax incentives for employing fresh accounting graduates) can influence an organization's assessment of accounting graduates' employability, further research is required to ascertain the measured impact of economic factors, and to determine the economic factors that have the most significant impact. As such, further studies should be conducted using a larger sample size and perhaps through a quantitative study, the influence of economic factors on the perceptions of accounting graduates' employability.

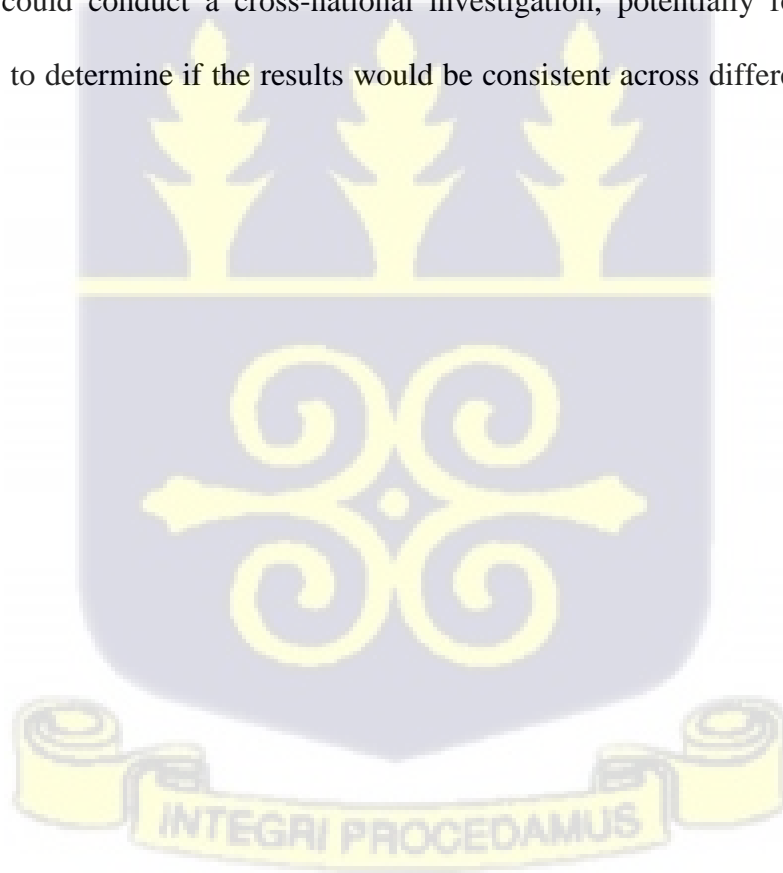
Interview respondents revealed that factors such as networking, the educational qualifications of the accounting graduate, the professional qualifications of the accounting graduate, the industry experience of the accounting graduate, the accounting graduate's possession of key ethical skills, the age of accounting graduates, and the gender of accounting graduates were very important in the perceptions they held regarding whether an accounting graduate is employable. Therefore, future research can measure the impact of these factors on the employability of accounting graduates through relevant qualitative data analysis techniques, such as the deployment of a regression model with these factors as independent variables.

Further research should examine how organizational and national policies impact gender inequality in the accounting profession. Studies can assess the effectiveness of current policies

and develop recommendations for reforms that promote gender equity in hiring and career advancement. This research can help create more inclusive work environments and address the systemic barriers that affect the employability of female accounting graduates.

Research is needed to address concerns regarding the allocation of time to accounting curriculum components. Studies should evaluate the current distribution of teaching and study hours and explore the impact of adjustments on students' learning outcomes. Additionally, examining the effectiveness of increasing study time during vacations as a means of addressing curriculum gaps can provide valuable insights into optimizing academic schedules for better student preparation.

Future studies could conduct a cross-national investigation, potentially focusing on Sub-Saharan Africa, to determine if the results would be consistent across different countries and contexts.



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