
EMPLOYABILITY SKILLS REQUIRED BY ACCOUNTING GRADUATES FOR CAREERS IN ACCOUNTING

By

Dhalum Nicholas Cigar

Department of Vocational Education,
School of Technology and Science Education,
Modibbo Adama University of Technology,
Yola, Adamawa State

Email: dawnynickn3@gmail.com

ABSTRACT

Employability skills have dominated the attention and desire of employers of labor all over the world. Employers of labor need the requisite skills for their establishments for optimum productivity. This paper attempted to identify employability skills for accounting careers. The skills identified are: conceptual skills, technical skills, interpersonal skills, communication skills and problem-solving skills. These skills are expected to be taught to, learned and acquired by accounting graduates in institutions of higher learning for onward transmission to real job situations. The paper noted that there is the problem of skill mismatch between what is taught in the university and what is demanded in the labor market. It was advised that, there should be proper consultations between the universities as curriculum implementers and the employers as consumers of labor to agree on the contents and objectives of the graduates accounting program offerings. It was recommended that institutions of higher learning should teach the employability skills identified to accounting students, so that when they graduate, they should be able to work effectively and efficiently in the accounting department of any organization.

Key words: Employability, Skills, Accounting, Careers, Employers and Labor.

INTRODUCTION

In recent years, several institutional initiatives have been launched with the aim of supporting the development of citizen's employability skills in economic, social, political and technological occupations as well as improving education and training systems so that they are better able to respond to the needs of the society. These policy initiatives and reforms which are intended to make education and training more responsive to employers' expectations. According to Eurydice Network (2010), these reforms include curriculum reforms, education and training of teachers and trainers, students' assessment and quality management. The

above initiatives and reforms have tended to cut across the various sectors of education- general, vocational, higher and adult education. Currently these initiatives could be seen in the skills training advocacy activities of such institutions like the Nigerian Educational and Research Development Council (NERDC), National Directorate of Employment (NDE), Technical Vocational Education and Training, (TVET) National and International Conferences by International Labor Organization(ILO), seminars and workshops by professional and academic associations, to mention but a few. These are all in an effort to provide employability skills to graduates for easy entry into and staying in the labor market.

Employability skills

Skills that are mostly talked about today as required by University graduates and expected by employers of labor are employability skills. The Australian Core Skills Framework, ACSF (2012) defined employability skill as skills required not only to gain employment but also to progress within an enterprise so as to achieve one's potential and contribute successfully to enterprise strategic directions. Employability skills could mean skills that apply across a variety of jobs and life contexts. The body developed eight lists of employability skills employers want to have from the accounting graduates regardless of which industry they may work in. The list included Communication skills, Team work skills, Problem-Solving skills, Initiative and Enterprise skills, Planning and Organizing skills, Self-management skills, Learning skills and Technology skills,

Mack (2012), pointed out that in the universities, graduate employability are generally referred to as graduate attribute and include such employability skills as management skills, numerical, technical skills, communication skills, conceptual skills, interpersonal skills, problem solving skills, and negotiation skills. Science, Technology, Engineering and Mathematics Network, STEMNET (2012), also listed some set of skills referred to as "TOP" 10 Employability Skills employers of labor need from accounting graduates to be employed. They are: Communication and Interpersonal Skills, Problem Solving Skills, Initiative and Self-Motivation Skills, Organization Skills, Team Work skills, Learning and Adapting Skills, Numeracy skills, Individual Difference skills, Negotiation Skills and Self-Management Skills.

Employability skills required by graduates for careers in accounting according to Accountants and Auditors (2009) are: analytical skills, communication skills, computer skills, leadership skills and teamwork skills. Contributing to this concept, Desmond (2013), identified the following employability skills required by

accounting graduates: Technical, Management, Fundamental and Interpretive skills. The skills will enable the accounting graduates to fit into any accounting jobs. Accountants require a range of skills to do their jobs. This range of skills include: Numerical Competence, Communication skills, Team-Player, Interpersonal skills, Problem-solving, Commitment and Motivation, Reporting skills, Attention to Details, Time Management, Professionalism and Business Awareness. The inclusion of the above skills in the course contents and objectives of the accounting program will facilitate the accounting jobs performance of the accounting graduates.

Accounting Education programs are skill-oriented and intend to equip the graduates with employability skills for the labor market. The term skill, according to International Broad of Standards for Training and Performance Instruction IBSTPI (2005), refers to the ability to effectively and efficiently perform the activity of a given occupation or function to the standard expected in the employment. Skill is knowledge that is translated into practical activity (Osinem and Nwoji, 2012). It can be understood from the above definition that when one acquires knowledge, one should be able to use that knowledge in producing things or delivering some valuable services for interpersonal consumption.

According to United Nations Industrial Development Organization, UNIDO (2002), graduating from higher education with good certificate is a pre-requisite in the graduate employment job. A survey of contemporary manpower requirement in Nigeria economy by Nigerian Employers' Consulting Association, NECA (2007), revealed that the desired skills for graduates fall into five broad areas, namely; general employability skills, managerial skills, communication skills, industrial safety skills, and entrepreneurship skills. Teicher (2000), observed that some problems exist between industrial employment and higher education within Nigeria, namely; that the process of

transition from higher education to employment has become more complex and protracted, and that a mismatch is felt to be increasing in Nigeria between certain fields of study and the demand for graduates of certain profiles.

In a bid to address the above problems some policy actions for employability that are thought to require urgent attention by the government, according to Federal Republic of Nigeria FRN (2009) include: A comprehensive educational reform with an eye to linkages within and between the sectors of the economy; reform of the curriculum to provide for quality learning, required employability skills and modernized curriculum with new programs like skills and entrepreneurship enhancement, expansion of national training systems, and occupational skills training centers should be established. All skills training shall end with empowering the graduates with the necessary facilities and equipment that are used by employers of labor in their organizations for production of goods and services for interpersonal consumption and satisfaction.

In a related development in the United Kingdom, especially Northern Ireland, there is said to be an increased emphasis on developing students' employability skills that employers are looking for, like: skills of reading, writing and mathematics, skills in Information and Communication Technology (ICT), the ability to communicate well, work with others and solve problems (Eurydice Network, 2010). In the same report, there is emphasis on a portfolio which holds evidence of an individual's skills, ideas, interest, and accomplishment to supplement traditional procedures of assessing students' specific achievement and progress through general education and training programs.

The study used observation and qualitative research to determine the skills required by accounting graduates for efficient careers in accounting as required by employers of labor. Data collected for the study were mainly from documentary sources, including

textbooks, journals, seminar papers, conference papers and internet materials. The study relied on the opinion of the authors of the text materials for determining the five employability skills required by accounting graduates for careers in accounting.

Base on literature reviewed above the researcher grouped the views of the authors on employability skills for efficient careers in accounting into five clusters of: conceptual skills, technical skills, interpersonal skills, communication skills and problem-solving skills. These skills are required by accounting graduates to learn and acquire on graduation, so that it will enable them to fit into and stay on well into any accounting job. The skills are highlighted below:

Conceptual skills

Concept is of vital importance in our lives. According to Murphy (2002), concept generates perception, learning, memory and our use of language. The author observed further, that concepts are the glue that holds our mental world together and therefore a good skill for understanding any given situation. Conceptual skills consist of such basic skills as understanding, knowing, categorizing, representation, reasoning, literacy, numerical, etc. (Michael & Mark, 2005). Conceptual skills could also be called cognitive skills which are generally connected to our larger knowledge structures or intellectual representations of classes of object or other entities.

Conceptual skills are skills for understanding accounting principles and concepts like; going concern, historical cost, duality, monetary, realization, matching, time period, materiality, etc. (Weetman, 2003). The term conceptual skills refer to the aptitude that people have to formulate ideas. Such skills include: thinking, creativity, formulating abstractions, analyzing complex situations, understanding issues and solving problems (<http://www.businessdictionary.com>, 14-2-2017). People who have conceptual skills could examine how ideas are

interrelated. In a business environment, someone who has conceptual skills might come up with an idea for a new product or a new process. When accounting graduates understand the nature of the jobs of their organizations well, they would be able to apply their technical skills to do the job intelligently and diligently so as to achieve corporate result in view.

Technical skills

Technical skills are specialty or job-specific skills that an individual possessed for efficient production of goods and services. According to Green (2011), technical skills comprise some form of strength, dexterity, initiative, independence, mastery and enterprising. Technical skills are not easily transferable. It is practical in nature and can be easily identified by its result of brilliant achievement, for example presenting end of year financial statement to various users. Specific skills for this skill category for efficient accounting jobs include analytical skills, team work, mathematics, problem solving, communication, detail orientation and computer skills. The term technical skill refers to the ability one has to effectively perform the activities of a given occupation to the standard expected in the employment (Bennet, 2002). Harvey and Bower-Brown (2004), pointed out that with increased labor mobility across national borders, there is need for a model of technical skills provision that can be recognized internationally. This effect of globalization as pointed out by the author prompted Hawanimi (2005), to emphasize the need for acquiring technical skills beside conceptual skills by accounting graduates. This skill will enable the graduates to better cope with the competitive pressure of the technology age, knowledge age, global age, stakeholder age and diversity age.

It can be seen from the above submissions, that having technical skills alone is not sufficient for today's job demands of the accounting graduates. Students should be trained to adapt to changes and be

able to apply their acquired knowledge, skills and attitudes to solving life problems for sustainability. Defining technical skills, the International Board of Standards for Training and Performance Instruction, IBSTPI (2006), stated that technical skills are the combination of skills, abilities and knowledge needed to perform a specific task. In business, it can be observed that technical skills are used as bases for employee selection; the bases for promotion, compensations, performance and measurement, training needs, assessment, and training outcome assessment and strategic planning. The importance of technical skills is underscored by (mhtml:users/JULIUS/Document/whatdoemployers want.mhtml), when it establishes that, it is what employers want from university graduates. The web document gave examples of technical skills as: operative, assertive, problem solving, logical, result oriented, accurate, information technology (IT), journalism, engineering, accountings sales and occupational knowledge.

Technical skills involve knowing about things and physical processes of doing things (<http://www.wisegeek.org>) for example, the web material described that if five steps are required in preparing Bank Reconciliation Statement; individual accounting graduates who have technical skills will know how to implement each of these five steps. Mack (2012), defined technical skills as practical and pertains to mechanical or scientific subject. The author stated that technical skills reflect specific practical knowledge. Here the author is trying to point out that technical skills are needed for specific jobs and general occupational areas. For example, the accounting graduates should be able to collect source documents, record business transactions, process accounting records, prepare final accounts, analyze, interpret and report accounting information to various stakeholders for necessary action.

Accounting graduates are expected to acquire and apply technical skills to address accounting

principles and operations of the emerging technologies. According to Texas Education Code (1998), technical skills are a must for accounting graduates, so as to develop a fundamental framework in tackling the economic, financial, technological, social and ethical aspects of business and to also become competent consumers, employees and entrepreneurs.

The code went on to list technical skills that accounting students are expected to acquire for employability, namely: identifying the work task, developing job description, establishing work flow, developing quality control procedure, developing a financial plan, estimating expenses, identifying a break-even point, setting a profit goal, identifying sources of capital, operating a business, producing a product, performing a service, implementing a marketing strategy and maintain business records for accounting purpose. Today observations seem to show that employers use to take extra burden in training new employees in company specific procedure, to acquaint them with the behavioral norms, technical standard and expectations of their work places. Employers often provide training in job-specific technical skills, which would have been done by the schools as institutions for interpersonal capital development.

Interpersonal skills

The accounting graduate also needs interpersonal skills to be able to relate well with others within and outside the organization. Interpersonal skills are of paramount importance for improved productivity, economic growth, development and decent work. Interpersonal skills are also called people skills. It was pointed out that the skills involved team work, friendliness, caring, diplomacy, motivation, persuasion and counseling. Interpersonal skills are essential for business success and effective management of the machineries of good governance via accountability where and when career accountants provide

management with financial information for decision making and communication to stakeholders.

By nature of business jobs, the accountant spends a great deal of time interacting with users, clients, management and developers (Brandenburg, 2011). Interpersonal skill is all about interacting with people to achieve a goal. According to Brandenburg employers look for good interpersonal skills, because for example, secretaries and administrative assistants must be tactful in their dealings with people, otherwise their organizations may lose customers due to poor relationship. The author mentioned that good judgment, discretion, organizational and management ability, initiative and the ability to work independently and with others is especially important for higher level administrative positions. The author went on to emphasize the importance of interpersonal skills as basic for good working relationship with workers in the same organization and outsiders who are related to the organization in one way or the other.

Maintaining good relationship within an organization and outside is an important interpersonal skill function, requiring strong negotiation and persuasion skills. Brandenburg (2011), noted that finding a balance between individual wants and business needs, need interacting with a variety of personality types that works for the benefit of the business. The author listed such interpersonal skills as: negotiation, communication, interpersonal relations, persuasion, working as a team, consulting and maintaining favorable image.

Interpersonal skills according to Texas Education Code (1998), involved those personal and interpersonal skills that strengthen individual performance and achievement in the work place, making a successful business outreach. The code identified some fundamental interpersonal skills including: positive attitude, loyalty and diplomacy, respect for individual differences; tact in handling criticism, disagreement and disappointments; dependable; punctuality, appropriate

dress for work assignment, demonstrate characteristics of successful working relationship; team work; self-control and ability to accept criticism; respect for the rights of others; determine how personal integrity affect interpersonal relations on the job and communicate effectively via oral, written and electronic channels; These skills according to the code are expected to be given by higher institutions of learning, so that accounting graduates can acquire and equip themselves for work in government accounting departments, commerce and industry.

Communication skills

Communication skills are needed by the accounting graduates for effective collecting, recording, processing, preparing, analyzing, interpreting and reporting of financial information to users. Communication is the transfer of information from a sender to a receiver with proper understanding (Heinz & Harold, 2008). Communication is an important generic skill that is found in every occupation. It is needed for successful business operations in business offices, industries, private and public sectors of the economy. Communication skills consist among others: oral communication; listening and understanding; writing to the need of the audience; reading independently and using numeracy in reporting accounting information effectively. It is through communication that stakeholders are made aware of their financial interests and the problems associated with their investments.

Interacting with people need effective communication, Communication is a skill that is needed by everybody for any kind of work. It is needed in all occupations, though it may differ in the degree of how much it is needed in one occupation and the other. The skill could be seen to be required in different jobs. For example: teachers need communication skills to be good at teaching, instructing, making presentations, listening, analyzing, planning and writing (Cajas, 2002).

Accountants need communication skills to communicate logically, to research, to question, advice, make decision, plan, communicate orally, calculate numerical problems, persuade, negotiate, listen, interpret and report financial statements (Weetman, 2003). Office managers need communication skills to order supplies, delegate responsibility, motivate others, demonstrate common sense, give directives and negotiate (Heinz & Harold, 2008). Marketing managers obviously need communication skills to write promotional briefs, persuade colleagues and customers, analyze prices and product features, research investigations, organize and coordinate activities of the marketing department (Johnnisson, 2009). Accounting graduates who have the knack for and the confidence to get participating information at all times in different business subject matters, can involve in critical thinking about their work, and initiate ways of doing things better.

By nature of the jobs of the accounting graduates, Brandenburg (2011), observed that the graduate spend a great deal of time communicating with people, especially clients who deal directly with the organization in which they work. For example, the author pointed out that the success of a project will depend upon the accounting graduates' clear communication of the material details of the project, like project requirement, requested changes and reporting tested results. The author concluded that articulate language skill and outstanding written communication abilities are absolutely necessary for the graduate to thrive well in his career.

Problem-Solving Skills

It is common knowledge that business organizations are always saddled with solving their business problems to achieve organizational goals. The accounting graduate needs problem-solving skills for efficient career in accounting. Problem-solving skills are a core employability skill which is practical, logical and

result-oriented. These skills involve recognizing problems, devising and implementing plan of actions, specifying goals and constraints, generating alternatives, evaluating and choosing best alternatives (www.nd.gov/cte/toolkit/docs_8-3-2017). The essence of problem-solving skill lies in the discovery of rules or principles for the efficient generation and organization of new ideas and learning techniques to apply in solving accounting problems of business organizations. The skills do help in analyzing accounting records to give useful information to management and other stakeholders. The term problem solving skills according to Rath, Langenbahn, Simon, Sherr, Fletcher and Diller (2004), is used in many disciplines, sometimes with different perspectives, and often with different terminologies, e.g. it is a mental process in psychology, a computerized process in computer science, an emotional intelligence in sociology. It is problem orientation, motivation, attitudes and effective process in neurological sciences, and diagnosis and treatment in medical sciences. They all point to understanding and fixing a problem, the author concluded.

Problem-solving skills consist in using generic or ad hoc method in an orderly manner for finding solutions to problems (Cornell, 2010). The author confided that some of the problem-solving techniques developed and used in artificial intelligence, computer science, engineering, mathematics, medicine, etc. are related to mental problem-solving techniques studied in psychology, sociology and accounting. The techniques, according to the author are: introspection, behaviorism, simulation, computer modeling and experiment. Problem-solving is a key skill, and it is one that can make a huge difference to one's career (Istockphoto/Perl/Alexander, 2013).

With these steps, the accounting graduates would be able to handle tough accounting problems in a wise and positive way. The accounting graduate needs problem-solving skills to apply in the business

environment to solve company accounting problems. According to Texas Education Code (1998), accounting students should learn and acquire problem-solving skills because employers will expect them to solve company problems using scientific analytical techniques. The article outlined the techniques as:

- (a) Identify the problem that requires research, for example a business issue, a feasibility study and a product evaluation.
- (b) Investigate the issues associated with the problem.
- (c) Collect primary data (interviews, surveys, observations), and secondary data (printed material, internet information).
- (d) Evaluate alternative solution and
- (e) Determine the most appropriate solution.

The accounting graduates should be able to solve the accounting equation, making all necessary end-of year adjustments to produce a clean financial position of a business organization. The basic accounting equation is $\text{Asset} = \text{Liabilities} + \text{Equity}$. This is the statement of financial position (it is the new name of Balance Sheet. According to International Financial Reporting Standard IFRS, the foundation of the balance sheet begins with the income statement, which is $\text{revenue} - \text{expenses} = \text{net income or net loss}$. This is followed by the retained earnings statement, which is $\text{beginning retained earnings} + \text{net income} + \text{additional capital (capital contribution} - \text{dividend/drawings} = \text{ending retained earnings}$). This equation is used by businesses that keep financial records for accounting purposes.

Accounting Program

Accounting program prepares graduates for employment in accounting jobs. According to Weetman (2003) accounting is the act of collecting, processing, analyzing, interpreting, reporting, and projecting financial information. Accounting graduates in teaching jobs, teach accounting courses in post primary and

tertiary institutions, including; Book-Keeping, Financial Accounting, Managerial Accounting, Government Accounting, Taxation Accounting and Auditing. Those in non-teaching jobs work in accounting departments of government establishments, private business organizations, auditing firms as accountants, managers, financial controllers, auditors, and even managing directors or chief executive officers. Because accountants work with a variety of financial reports and figures, they must have many skills, including excellent communication, analytical, math, detail-orientation and computer skills. These skills should be provided by institutions of higher learning to especially accounting graduates for careers in accounting.

Careers in Accounting

Occupational opportunities in accounting include: teaching in educational institutions, insurance jobs, transportation, hotels, banks, commerce, and other service industries. Accounting job positions include management accountant, financial accountant, analyst, supervisory accountant, audit manager, internal auditor, sales and tax accountant, public tax accountant manager, controller software development.

Financial information users are many including employers, employees, management, government, creditors, financial institution and the general public. They need the information for decision making and planning. The accounting graduate should be able to prepare and present final accounts result to their employers and other stakeholders for internal and external scrutiny at the end of the accounting year.

CONCLUSION

The five employability skills for careers in accounting discussed above, namely: conceptual skills, technical skills, interpersonal skills, communication skills and problem-solving skills, tend to be logically and sequentially presented. Thus: conceptual skills help the

accounting graduates to understand the nature of the organization they are working in, technical skills give the graduates the operating knowledge of the activities of the organization; interpersonal skills help provide interactive relationship of the accounting graduates to others within and outside the organization to attract customers to the organization; communication skills help the accounting graduates to explain in clear and precise terms the policies, objectives and operating financial results of the organization to all stakeholders; and problem-solving skills provide the working solutions to the organizations' financial problems in a scientific manner.

The significance of this relationship lies in the understanding that when the accounting graduates acquire employability skills, they stand a good chance of meeting the demands of the labor market. And also, when the graduates are equipped with these employability skills, then of course, efficient productivity for growth and development can be assured. Where these skills are absent in the accounting graduates, employment will be very difficult and even if employed, productivity will be endangered, a situation that employers of labor would not want to have. It is tenable for institutions that produce accounting graduates to ensure that the curriculum of the accounting program is packed with the necessary knowledge, skills, content, competencies and attitudes, with their corresponding objectives to have direct bearing on the five employability skills for careers in accounting.

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