

The Gap Between Perception and Perceived Performance of Accounting Master's Students in The Transformation of Accounting Skills

Kesenjangan Antara Persepsi dan Kinerja yang Dirasakan Mahasiswa Magister Akuntansi Dalam Transformasi Keterampilan Akuntansi

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ABSTRACT

The aim of this study is to investigate the debate surrounding master's students' preparation when considering future careers, and the possible relationship between the perceived relevance of various skills in professional practice and the skill development rate gap. The data collection was carried out as part of a survey of Master of Accounting students in West Sumatra. The results of this study highlight the need for further development of technical skills in accounting education, as well as the urgent need for a range of professional skills for future employment in accounting. These findings also reflect the gap between student perception and actual performance in various aspects of skills. The study contributes to the literature gap by providing the perspective of master's students in accounting regarding a comprehensive list of technical and professional skills, including skills related to new technologies and competencies that should be included in the accounting curriculum.

Keywords: *accounting education; perception-performance gap; professional skills; student perception; technical skills; technology skills.*

ABSTRAK

Tujuan dari penelitian ini adalah untuk menyelidiki perdebatan seputar persiapan mahasiswa magister ketika mempertimbangkan karir di masa depan, dan kemungkinan hubungan antara relevansi yang dirasakan dari berbagai keterampilan dalam praktik profesional dan kesenjangan tingkat pengembangan keterampilan. Pengumpulan data dilakukan sebagai bagian dari survei terhadap mahasiswa Magister Akuntansi di Sumatera Barat. Hasil penelitian ini menyoroti perlunya pengembangan lebih lanjut dari keterampilan teknis dalam pendidikan akuntansi, serta kebutuhan mendesak untuk berbagai keterampilan profesional untuk pekerjaan di masa depan di bidang akuntansi. Temuan ini juga mencerminkan kesenjangan antara persepsi mahasiswa dan kinerja aktual dalam berbagai aspek keterampilan. Penelitian ini berkontribusi pada kesenjangan literatur dengan memberikan perspektif mahasiswa magister akuntansi mengenai daftar keterampilan teknis dan profesional yang komprehensif, termasuk keterampilan yang berkaitan dengan teknologi baru dan kompetensi yang harus dimasukkan dalam kurikulum akuntansi.

Kata kunci: Pendidikan Akuntansi; Kesenjangan Persepsi-Kinerja; Keterampilan Profesional; Persepsi Mahasiswa; Keterampilan Teknis; Keterampilan Teknologi.

1. Introduction

Accounting practices and professions are changing due to the evolution and dynamics of the global business environment, mainly triggered by digitalization, advances in information technology, and economic globalization (Troyanskaya & Ermakova, 2024; Carvalho & Almeida, 2022; Tan & Laswad, 2018). The COVID-19 pandemic accelerated digital transformation by forcing organizations and individuals to adopt technology widely (Knight et al., 2021; Tsiligiris & Bowyer, 2021). Digital technologies, especially artificial intelligence (AI), have brought about a revolution in the accounting profession (Polymeni & Burke, 2021). Bakarich and O'Brien (2021) stated that new data analysis tools and technologies will transform many accounting jobs. As a

result, jobs in the accounting field will undergo significant changes from what accounting professionals are used to.

In recent years, there have been discussions about the readiness of master's degree students in accounting to work in accounting (De Lange, 2023; Bui & Porter, 2014), especially in light of the changing requirements of the job. According to De Lange et al. (2023), accounting graduates can face challenges when entering the world of work if the accounting program is not in accordance with professional expectations. However, it is difficult for higher education institutions to always be aligned with the rapidly changing and unpredictable needs in accounting programs. The problem of lack of response from educational institutions to skills requirements is referred to as the perception-performance gap, which Bui and Porter (2014) describe as the difference between the skills that employers want and the skills that accounting graduates have. The framework of Bui and Porter (2014) arose from a debate about the inability of accounting education to produce graduates with the skills expected in the accounting profession.

Facing technological developments, the role of master of accounting students is key in facing changes in business paradigms, especially related to artificial intelligence (AI) and the need for innovation skills (Hashid & Almaqtari, 2024). The development of AI, including advanced data analysis tools and the automation of routine tasks, is changing accounting practices and job requirements. Innovation skills have become especially important in an era where adaptability and creative thinking abilities are increasingly valued. Therefore, master's degree students in accounting need to be equipped with innovation skills to face new challenges in the ever-growing accounting profession.

2. Theoretical Background

Expectation Theory

Expectation theory is a motivation theory that explains how individuals make decisions to perform certain behaviors based on expectations of desired outcomes (Vroom, 1964). In 1964, Bloom presented the theory that a person's motivation to work is influenced by three main factors: expectations, instrumentality, and proactivity. Expectations are a person's belief that their efforts will yield positive results. Instrumentality is the belief that good performance will result in a certain reward, and valence refers to the value or importance of placing that reward.

In recent decades, the theory of expectations has been adapted to reflect an increasingly dynamic work environment and rapidly evolving technological changes (Steers, 2004). For example, in the context of global organizations and virtual teams, this theory is used to understand how employee expectations of work performance are affected by technology and remote communication. Additionally, with the increasing focus on employee engagement, this theory is often used to develop more effective employee compensation and development programs. Recent research also explores how this theory can be applied to training and development programs to improve employee motivation to learn and performance. Expectation theory is still valid today as a useful tool for managers and organizational leaders to understand and influence employee motivation. By understanding and managing employee expectations for performance, companies can create a more productive and fulfilling work environment, ultimately improving the company's overall performance and success.

Performance Theory

Performance theory is a concept in organizational psychology and management that focuses on evaluating and improving the performance of individuals and organizations. The origins of this theory can be traced back to the early 20th century in early works such as Frederick Taylor's *Principles of Scientific Management*. Taylor introduced the idea that performance can be measured and improved through scientific analysis and optimization of work tasks (Taylor,

1911). The theory is then developed through various approaches such as motivation theory and behavioral theory, which seek to explain the factors that affect individual performance in an organizational context. Performance theory received significant support at the beginning of its emergence, mainly due to Taylor's approach, which provided a systematic method for improving work efficiency. However, this theory soon came under criticism, the main criticism coming from those who argued that Taylor's scientific approach was too mechanical and ignored the human aspect of research. For example, Hawthorne showed through experiments that social and psychological factors also play an important role in determining individual performance (Mayo, 1933). Mayo's approach emphasizes the importance of paying attention to the social and emotional needs of employees to improve performance (Roethlisberger & Dickson, 1939).

Competency Theory

In the era of digitalization and globalization, competency theories are evolving to reflect the increasingly complex needs of the workplace. For example, digital skills are becoming increasingly important along with the introduction of new technologies to various fields (Van Laar et al., 2017). In addition, the concept of competence now also includes ethical and sustainability aspects, which highlights the importance of social and environmental responsibility in performance evaluation (Albino et al., 2009). Therefore, competency theory is constantly evolving to meet the needs of the ever-changing world of work and allow organizations to remain relevant and competitive.

In the context of accounting, the extent to which the focus and development of technical and professional skills vary in higher education programs is an interesting research topic (Warren, 2019). In the field of accounting education, there are also programs that focus on developing solid technical skills, such as mastering accounting principles and detailed financial analysis skills (Henderson, 2020). In contrast, professional aspects such as communication skills, work ethics, and teamwork skills may receive less attention.

Hypothesis Development

When it comes to the future, there is a debate about whether general technical skills will be considered essential as part of accounting studies or fully developed (Rebele, 2019). Employers value non-technical skills such as self-motivation, teamwork, and problem-solving, but are also aware of gaps in the readiness of accounting graduates (Ismail, 2020). Jackling & P. De Lange (2014) found that the technical skills of accounting graduates are not adequately taught in the accounting course. These findings are supported by research showing that traditional accounting subjects remain important, but emphasizing the technical aspects of accounting can come at the expense of the development of other equally important skills (De Lange, 2023). Therefore, general technical skills may no longer be considered an important or most utilized aspect of accounting research.

H1: Perception-performance gaps identified in technical accounting skills.

Furthermore, Maisha et al. (2023) highlighted the need for additional educational training to bridge the gap between perception and performance, especially in technology-intensive industries. Deep et al. (2020) expand this perspective by stating that the skills gap is not only technical, but also has an impact on soft skills such as communication, problem-solving, and interpersonal skills. Based on the recognition that there is a gap between perception and performance across technologies and computing capabilities, a literature review provides insight into the importance of addressing this gap. Research conducted by Kwarteng (2022) highlights the importance of meeting the expectations of various stakeholders, such as educators, prospective entrepreneurs, and students, to reduce the gap.

H2: Perception-performance gaps identified in technology and data processing skills.

In addition to acknowledging the perceived and achievement gaps associated with different abilities, what we see here is that the perceived intellectual abilities of accounting students raise concerns about the conformity between educational expectations and actual abilities. Ghani et al. (2024) who highlighted the contradiction between expected and demonstrated intellectual abilities in the field of accounting education. Furthermore, Morshed (2024) examines the consequences of these gaps and highlights the importance of addressing them to improve the effectiveness of accounting education. Important themes emerging from the current literature include the impact of recognition and achievement gaps on students' academic and career outcomes, the factors contributing to these gaps, and possible strategies for closing those gaps. These topics will help to comprehensively understand the various properties of cognitive and performance gaps in intellectual abilities among master of accounting students.

H3: Perception-performance gaps identified in intellectual skills.

Perception and performance gaps among accounting graduates are also seen in social and communication skills, raising serious concerns regarding individuals' readiness to enter the accounting profession (Ghani et al., 2024). This gap shows the mismatch between the interpersonal and communication skills that employers expect from accounting graduates and the actual skills of those professionals. In summary, the gaps identified indicate potential mismatches between educational and curricular approaches, and require a broader and more targeted focus on the development of social and communication skills in accounting programs (Ghani et al., 2024). Bridging this gap is important not only for accounting graduates to succeed in their professional lives, but also to improve their ability to engage effectively in a collaborative environment and respond to the changing demands of the professional environment.

H4: Perception-performance gaps identified in social and communication skills.

In addition, the difference in perception between accounting graduates and the business world regarding the importance of professional skills also contributes to this gap. Research conducted (Ghani et al., 2024) highlighted the gap between professional perception and performance, suggesting that accounting graduates may not yet fully meet employer expectations in terms of innovation skills. Furthermore, (Dermarkar et al., 2024) provides insight into the difference in perception between accounting graduates and companies about the importance of professional skills in today's business environment. Understanding this background literature raises questions about the causes and impacts of perception and performance gaps on the performance of accounting professionals.

H5: Perception-performance gaps identified in job skills.

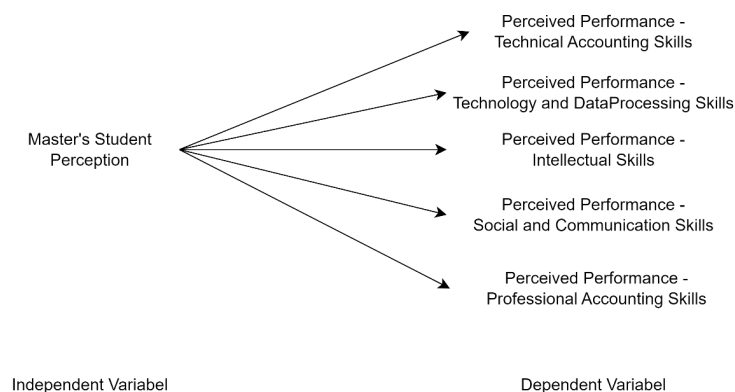


Figure 1 Research Framework

3. Research Methodology

Population and Sample

This study took a sample of Andara University and Padang State University of Technology which offer a master's program in accounting or accounting information systems in West Sumatra. Data is collected through online surveys to reach a large number of respondents quickly and easily and generate quantitative data. The purpose of this survey is to analyze differences in perception based on research background among master's students in natural or applied sciences. The survey includes questions about institutions, grade levels, and subjects to ensure respondents are on the right track. We also focus on master's students with at least six months of professional experience in accounting or financial management. Links to these surveys are disseminated through relevant institutional contacts, email lists, lectures, online learning platforms, and social media. According to PDDikti, the survey targeted 112 students, including 87 students from Andalas University and 25 students from Padang State University of Technology.

Survey Instruments

The Elo (2023) questionnaire is used as a data collection tool. The survey included questions about socio-demographic backgrounds (age, level of education, major, work experience in a particular field, etc.), questions about perceptions of the importance of the five accounting competencies for future accounting careers, and questions about student performance. That includes perception – this performance was obtained during the respondent's study period. The importance of perception of a range of skills is measured by how students rate how likely they are to believe that each skill will be needed in future employment in the field – using a 5-point Likert scale, ranging from 1 = 'highly unlikely' to 5 = 'very likely'. This variable is referred to as 'important perception'. Instead, perceptions of skill development were measured by the way respondents rated the extent to which they felt they had learned each skill in their current study – using a 5-point Likert scale, from 1 = 'not at all comprehensive' to 5 = 'very comprehensive'. In this context, the perception of skill development is considered academic performance.

Data Analysis

For quantitative data analysis, the first step is to calculate the mean of important perceptions and skill development, as well as the difference between the two scores. This difference is obtained by subtracting the mean perceived progression from the mean of important perceptions. This analysis helps identify the skills that are considered the most important and most developed during accounting education, as well as evaluate students' perceptions of the importance of those skills compared to perceived development.

The statistical significance of this difference, known as the skills gap, was tested using the paired T-test and confirmed by a non-parametric Wilcoxon sign rating test using the Stat software. Although there are various views on the use of parametric tests on non-normally distributed Likert scale data, some studies suggest that parametric tests can still be used in this situation. In this study, the parametric test (paired T-test) was used as the main method, but the results were validated by non-parametric tests to ensure the accuracy of statistical conclusions. Through this statistical test, the gap between perception and skill performance can be analyzed according to the perception of master of accounting students.

4. Results And Discussion

Research Demographics

Table 2. Research Demographics

Courses	Gender			Work Experience		
	Man	Woman	Total	Under 2 years old	Above 2 years	Total
Master of Accounting	22	35	57(78%)	44	13	57
Applied Master in Accounting Information Systems	8	8	16(22%)	10	6	16
	29(40%)	44 (60%)	73(100%)	54(74%)	19(26%)	73(100%)

Data collection resulted in 73 valid observations after screening, with a response rate of about 65%, similar to some similar studies. The demographics of the sample show that 78% are master's students in accounting and 22% are applied master's students in accounting information systems. As many as 74% of respondents have less than two years of work experience in accounting or financial administration, while 26% have more than two years of work experience. About 60% of respondents are women and 40% are men.

Statistical Analysis – Technical Skills

Table 3. Technical Skills

Skills	Perception			Performance			Absolute difference	t-value	n
	Mean	SD	Rank	Mean	SD	Rank			
Financial Administration/Understanding of theory and skills	4.37	0.75	22	4.05	0.76	21	0.32	3.30***	72
Legal Knowledge	4.19	0.76	29	3.74	0.83	27	0.45	4.83***	72
Research methodology and statistics	3.92	0.95	31	3.95	0.83	26	-0.03	-0.27	72
Knowledge of other fields in general	4.27	0.73	25	4.10	0.87	20	0.18	1.51	72
Foreign language skills	4.53	0.71	9	3.97	0.93	25	0.56	4.44***	72
Cronbach's alpha	0.80			0.78					

representing significance at the level of 1% (p <0.01); SD = standard deviation

Technical skills include skills specific to the field of accounting and theoretical knowledge taught at universities, such as financial administration or accounting skills, theoretical understanding, legal knowledge, various fields of knowledge, research and statistical methodologies, and foreign languages. Table 3 shows that all technical skills have an average perception and performance score above 3, with foreign language proficiency ranking highest in student perception, while research methodology and statistics have the lowest score.

The highest perceived performance score is for financial administration or accounting skills and theoretical understanding, while legal knowledge has the lowest score. The average difference between importance and perceived development is mostly positive and statistically significant, suggesting the existence of a gap. However, research methodologies and statistics as well as knowledge of various fields showed statistically insignificant differences.

Overall, technical skills are considered less important and less developed during accounting studies than other skills. Cronbach's alpha values for technical skills are 0.80 and 0.78, indicating a moderate but acceptable level of internal consistency.

Statistical Analysis – Technology and Data Processing Skills

Table 4. Technology and Data Processing Skills

Skills	Perception			Performance			Absolute difference	t-value	n
	Mean	SD	Rank	Mean	SD	Rank			
Diverse Information Technology Systems	4.47	0.69	15	4.01	0.82	23	0.45	3.97***	72
General understanding of tech skills	4.51	0.65	11	4.16	0.71	15	0.34	3.90***	72
Programming	4.22	0.84	28	3.68	1.13	28	0.53	4.38***	72
Data processing	4.27	0.71	26	4.05	0.81	22	0.22	2.33***	72
Knowledge of robotics and artificial intelligence	4.03	1.01	30	3.66	1.16	29	0.37	3.01***	72
<i>Cronbach's alpha</i>	0.79		0.82						

representing significance at the level of 1% (p <0.01); SD = standard deviation

The technology and data processing skills group includes skills related to technology, data, and IT systems. The average perceived score of students for this skill is above 4, while the perceived performance score is mostly above 3. Common technology skills and understanding were rated as the most important and most comprehensively developed, although their performance ranked only 15th among all skills in the questionnaire. IT systems are also considered very important. Knowledge of robotics and artificial intelligence is rated the least important among technology and data skills, as well as almost the least important of all skills (ranked 30th), with perceived performance ranked 29th.

The ranking of technology and data skills, specifically IT systems and general technology, is quite high in terms of expected importance, but others are quite low. Many technology and data skills are considered not very important for the future and are not comprehensively developed in accounting education.

The mean difference between expectations and development for all technology and data processing skills was all positive and statistically significant, suggesting the existence of a gap. The verification test supports the results of the t-test. The biggest differences are found in robotics and AI knowledge. The Cronbach alpha values for technology and data processing skills are 0.79 and 0.82, indicating a fairly high internal consistency.

Statistical Analysis – Intellectual Skills

Table 5. Intellectual Skills

Skills	Perception			Performance			Absolute difference	t-value	n
	Mean	SD	Rank	Mean	SD	Rank			
Analytical reasoning	4.48	0.71	14	4.36	0.69	3	0.12	1.49	72
Critical thinking	4.58	0.60	6	4.16	0.78	16	0.41	5.13***	72
Logic and mathematical reasoning	4.26	0.80	27	4.16	0.82	17	0.10	1.02	72
Troubleshooting	4.68	0.52	1	3.56	1.36	30	1.12	6.48***	72
Decision	4.63	0.57	2	4.33	0.73	5	0.30	3.48***	72
<i>Cronbach's alpha</i>	0.76		0.68						

representing significance at the level of 1% (p <0.01); SD = standard deviation

According to IES 3, intellectual skills include problem-solving, professional judgment, reasoning, and critical analysis. All of these skills are considered very important for the future, with an average score above 4, and most above 4.50. Problem-solving was rated as the most

important skill, followed by decision-making, both of which topped the rankings in the questionnaire. Most intellectual skills are included in the top 10 skills considered important by accounting master's students, except for analytical reasoning (14th) and logic and mathematical reasoning (27th). The perceived average performance score was slightly lower, above 3.50. Decision-making is considered the most comprehensive skill developed, while problem-solving is considered the least developed.

The mean difference between the importance and development of all positive and statistically significant intellectual skills suggests the existence of an expectation-performance gap. The verification test supports the results of the t-test. The biggest difference lies in problem-solving, which is considered very important but underdeveloped during the study. The Cronbach alpha values for this skill group are 0.76 and 0.68, indicating an acceptable level of internal consistency. However, logic and mathematical reasoning have statistically insignificant differences, so there is no gap between the importance of perception and perceived performance for these skills.

Statistical Analysis – Social and Communication Skills

Table 6. Social and Communication Skills

Skills	Perception			Performance			Absolute difference	t-value	n
	Mean	SD	Rank	Mean	SD	Rank			
Teamwork and interaction skills	4.51	0.75	12	4.25	0.76	8	0.26	3.0588***	72
Emotional intelligence	4.59	0.74	4	4.33	0.71	6	0.26	3.3328***	72
Networking (creating and using existing networks)	4.58	0.71	7	4.22	0.82	11	0.36	3.7769***	72
Customer Service	4.38	0.79	20	4.22	0.73	12	0.16	1.6849	72
Ability to speak and interact	4.58	0.62	8	4.34	0.67	4	0.23	2.6354***	72
Written communication	4.36	0.77	23	4.00	0.87	24	0.36	3.6986***	72
Active listening	4.36	0.69	24	4.26	0.71	7	0.10	1.1865	72
<i>Cronbach's alpha</i>	<i>0.86</i>			<i>0.83</i>					

representing significance at the level of 1% (p <0.01); SD = standard deviation

The social and communication skills group includes all skills related to interaction with others. The results for this group are presented in Table 6, sorted by absolute difference.

All of these skills are rated as essential for the future with an average score above 4. Although the majority of skills are considered important in expectations, their relative position in the questionnaire is not so high compared to other skills. For example, emotional intelligence is considered the most important and ranks 4th out of all skills.

As for the perceived performance, the variation is quite significant in this group. Speaking and interacting skills were rated high (above 4.34) and ranked 4th as the most developed skills, while written communication skills scored 4.00 and ranked 24th as the least developed skills. Overall, the perceived performance was relatively high, except for written communication which was ranked 24th.

All absolute differences for social and communication skills were positive and statistically significant, suggesting that there was a gap between expectations and performance. However, for customer service and active listening, the difference was positive but not statistically significant, so there was no gap between the perceived importance and perceived performance of these skills. The verification test fully supports the results of the t-test related to statistical significance. The Cronbach alpha values for social and communication skills were 0.86 and 0.83

for the variables of expected importance and perceived development, indicating high internal consistency.

Statistical Analysis – Professional Skills

Table 7. Professional Skills

Other professional skill groups include a variety of skills that are diverse but have a

Skills	Perception			Performance			Absolute difference	t-value	n	
	Mean	SD	Rank	Mean	SD	Rank				
Negotiate	4.45	0.75	16	4.11	0.86	19	0.34	3.4959***	72	
Media literacy and critical	4.38	0.79	21	4.12	0.93	18	0.26	2.3217***	72	
General leadership skills	4.41	0.66	19	4.23	0.75	10	0.18	2.0758***	72	
Self-management (example: organizing, time management, and workload)	4.52	0.71	10	4.44	0.67	1	0.08	1.14	72	
Working under pressure	4.42	0.69	17	3.44	1.30	31	0.99	5.8193***	72	
Adaptability and flexibility	4.49	0.69	13	4.22	0.77	13	0.27	2.9121***	72	
Self-improvement and learning	4.59	0.64	5	4.41	0.64	2	0.18	2.0758***	72	
Innovation skills	4.62	0.54	3	4.25	0.81	9	0.37	3.9107***	72	
Initiation skills	4.42	0.69	18	4.21	0.69	14	0.22	2.8776***	72	
Cronbach's alpha	0.90			0.83						

representing significance at the level of 1% (p <0.01); SD = standard deviation

professional orientation. The results for this group are documented in Table 4.6, sorted by absolute difference. All of these skills are rated as critical to the future with an average score of over 4. Innovation skills were seen as the most important in this group, while media literacy and critical literacy ranked lowest (ranked 21st). The perceived performance towards these professional skills recorded high scores, especially self-management being the most developed among other skills, leading in this questionnaire. On the other hand, the skill of working under pressure is considered to be underdeveloped.

All absolute differences from other professional skills show positive and statistically significant value, indicating the existence of a gap between expectations and performance. The verification test fully supports the results of the t-test related to statistical significance. The biggest absolute difference is seen in negotiation skills, which are considered important but underdeveloped during accounting studies. The Cronbach alpha values for this skill are 0.90 and 0.83 for the expected importance variables and perceived development, indicating a high level of internal consistency.

Additional Analysis

The study not only conducted a primary analysis on the data, but also evaluated whether master's of accounting students from different demographic subgroups experienced differences in the gap between expectations and performance. First, the Mann-Whitney test was used to determine whether the subgroups had a similar distribution of perception and performance in each skill. If there is a difference in the distribution, a follow-up analysis is carried out to assess whether the student group experiences a gap in different expectations. The study used a significance level of 5% for all additional analyses, and the main results of those analyses are presented in Appendix 4.

Master of Accounting and Applied Master of Accounting Information Systems Students:

The analysis using the Wilcoxon Rank-Sum (Mann-Whitney) test to compare these two study programs showed that there was no significant difference in the score distribution on item1 between Master of Accounting students (n = 57) and Master of Applied Accounting

Information Systems (n = 16). The z-value of this test was 1.733, with an asymptotic p-value of 0.0830 and an exact p-value of 0.0996, which suggests that there was no statistically significant difference at the 5% level.

Work Experience:

The Mann-Whitney test was conducted to compare the distribution of item1 scores between respondents with work experience of more than 2 years (n = 19) and less than 2 years (n = 54). The results showed no significant difference in item-related perception1 between these two groups (z = 0.814, p = 0.4159), suggesting that work experience had no significant influence on the perception of these items in this sample

Gender:

The Mann-Whitney test was also conducted to evaluate the difference in the distribution of item1 scores between male (n = 29) and female (n = 44) respondents. The results showed that there was no significant difference in the score distribution between these two groups (z = -1.684, p = 0.0922), suggesting that gender had no significant influence on the perception of relevance in this sample.

Overall, these findings suggest that, although there were some differences in the distribution of scores between demographic subgroups, these differences did not reach the level of statistical significance necessary to declare any significant differences in perceptions regarding the aspects studied.

Discussion

The study investigated how master's students of accounting assessed different skills and whether there was a difference between their expectations of the importance of those skills and their actual performance in developing them during the accounting program. Data was collected through a survey of master's degree students in accounting in West Sumatra from two higher education institutions. Key results show that students often experience a gap between their expectations and actual performance related to most of the accounting skills studied, including research methodology and statistical skills.

Students consider many professional skills essential to their careers, with a particular focus on problem-solving and decision-making. However, innovation and technology skills such as robotics and AI, while considered important, are often not sufficiently developed in the accounting curriculum. These findings underscore the need for improvements in technology skills education in accounting curricula, in line with previous findings that point to shortcomings in the development of these skills in formal education.

Analysis of the subgroups showed that there was no significant difference in the perception-performance gap between students based on gender, study program, or work experience. Overall, the study suggests the need for adjustments in the accounting curriculum to include more technological and professional skills, keeping up with developments in the accounting and technology industry.

5. Conclusion

The study aims to evaluate how master's students assess the importance of various skills in the practice of the accounting profession and the extent to which they feel they have developed those skills during their studies. The study also investigated individual characteristics that might influence students' perceptions of these skills. The results show that there is a gap between student expectations and performance in various skill groups, including technical, technological and data processing, intellectual, social and communication, and professional skills. While there are differences in expected importance and perceived development, there is

no significant correlation with characteristics such as university, degree level, or student work experience. Theoretically, this study develops an understanding of the perceptual-performance gap in the context of accounting skills, while practically. For further research, it is recommended to increase the focus on certain skills in the accounting curriculum to keep up with the changing needs of the industry. The study identifies areas for future research that include the evaluation of the perceptions and experiences of graduates working in accounting, as well as the influence of certain factors on their expectations of skills relevant to technology and accounting transformation.

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