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Changing Students Views of Accounting: The Effect of Teaching Through Business Simulation

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Guillaume DUMAS and Yann QUÉMÉNER

1. Introduction

- 1 The image of the accounting profession is generally negative and is reflected in the unflattering stereotypes that are also found in France (Rocher, 2016, 2019; Bellettre et al., 2022; Bournel & Rocher, 2023). As Rocher (2019) notes, the term ‘accountant’ is used in an unselective way, reflecting the public's tendency to generalise and lump together chartered accountants, management controllers, auditors, and, more broadly, all professions involving accounting. According to Hoffjan (2004, p. 64), a stereotype is “a complex of characteristics attributed to people as a result of their belonging to a particular group.” While stereotypes are not an objective reality, they shape social interactions by simplifying public perceptions of a group of individuals. For the general public, whether in France (Rocher, 2016; 2019) or in English-speaking countries (Jones and Stanton, 2021), accounting is often associated with certain stereotypes that are replicated in popular culture. Consequently, accountants, in the broad sense, are viewed as dull, number experts who have no interest in the social aspects of their work. They are also seen as solitary figures, fixated on technical details and unconcerned with the practical dimensions of business operations. The caricature of the accountant, along with the stereotypes that go with it, is having a negative impact on recruitment in accounting professions by reducing the appeal of these academic pathways for students.

- 2 Professional associations, recognising the scale of the issue, are working to combat these stereotypes. Bournel and Rocher (2023) explain that to improve perceptions of the accounting professions it is important to promote a desired image of the profession and to adjust this image to reflect real changes within the profession itself. The authors note that advertisements produced by the accounting profession aim not only to enhance its image within the economic and social spheres but also to increase its appeal among students. In addition to advertising, professional associations are also working to increase awareness of changing roles within the profession. For instance, the DFCG¹ (2023) discusses how the financial controller now often takes on the role of business partner and even, of driver of transformation. Similarly, AICPA and CIMA² (2023) show that the role of financial controller is not what many might expect. In the editorial of the CNCC³'s 2023 conference, its president raised a key question about the appeal of the profession of statutory auditor: "*How can we shine a light on the profession and make it more attractive?*" (CNCC, 2023). Professional associations also discuss the skill sets expected of practitioners, with a particular focus on one type of competency: soft skills.
- 3 As Tardif and Dubois (2013) have done, we do not make a clear distinction between 'skills' and 'competences'. These terms are relatively fluid in the literature, as the authors observe. While the concept of soft skills has been interpreted in many ways in the academic research (Dolce et al., 2020), there is a recurring distinction (Marin-Zapata et al., 2022) made between technical competences and those classified as soft skills. The literature also consistently distinguishes between soft skills based on personal (or intrapersonal) qualities and those related to interpersonal qualities (Kechagias Report, 2011, for the European Commission, frequently cited). Professional associations in the accounting sector in various countries have catalogued the various competences necessary to practice in these professions (e.g., DFCG, 2017; CGMA, 2019; IAESB, 2019; CPA Canada, 2022⁴). These skills are very different from those that the stereotypes typically associate with accounting professions. They emphasise the importance of soft skills such as the ability to get along with a wide range of people and good communication skills thus making a clear break with the traditional stereotype of the introverted accountant who prefers to work alone. Similarly, these publications emphasise the ability to analyse and synthesise, challenging preconceived ideas and dismantling the stereotype of the accountant who is overly concerned with format, technique, and rules, with little interest in the reality of business operations.
- 4 The acquisition during higher education studies of the soft skills needed to work in the accounting professions is sought by both recruiters and students (Chaffer and Webb, 2017). To formalise this, the state has published an education code with a list of the competences and soft skills that should be acquired by students at bachelor's and master's levels (Decree of 30th July 2018, amending the decree of 22nd January 2014). Thus, students in master's programmes in Accounting, Auditing, and Management Control need to have acquired the following skills by the end of their studies: "*the ability to identify, select, and critically analyse various specialised resources to be informed on a topic and synthesise this information for practical application*" and "*to be able to communicate effectively both orally and in writing for the purposes of education or transfer of knowledge*". It is the responsibility of educational institutions to adapt their curricula to align with these competence guidelines⁵. This regulation is shifting the philosophy of French higher education, moving it from a focus on knowledge transmission to a broader

approach that includes the acquisition of soft skills. In this sense, the philosophy of university teaching is coming more into line with the Anglo-Saxon approach based on Work Integrated Learning (WIL), which aims to incorporate professional practices into academic training (either through contact with professionals or through exposure to real-world professional situations). The French reform and WIL share two objectives. First, the goal is to adapt academic programmes and methods so that students acquire both the knowledge and the soft skills necessary to practice in the profession, thereby improving their employability after graduation. This adaptation can involve changing the pedagogical approach (transmissive, cognitive, or constructivist-inspired approaches), teaching delivery systems (in-person, online, blended, during or outside working hours, etc.), or teaching methods (project-based learning, use of management simulations, case studies, flipped classrooms, etc.). Secondly, when students are placed in learning environments that closely resemble real-world situations where they have to apply soft skills, this gives them a better understanding of the profession and the competences it demands (Jackson and Meek, 2021).

- 5 Our research question focuses on understanding how the use of a particular pedagogical practice, management simulation, might improve the alignment between the soft skills actually expected by employers and those perceived or assumed to be relevant by students.
- 6 To answer this question, we compared two teaching practices. The first group of students followed traditional tutorials, in a 'classic' format (several exercises carried out independently, with the teacher acting as the central figure in the learning process, providing knowledge and correcting exercises). The second group participated in tutorials centred around management simulations, where accounting was a source of information to help the students in decision-making processes to manage the company they were running. Our sample consisted of university undergraduate students. We based our selection on the fact that while these students had received numerous theoretical courses, they had limited exposure to the professional world (only short internships and few professional guest speakers). Their view of accounting careers is thus likely to be strongly influenced by stereotypes. An important challenge for the university is to establish a more realistic image of the profession and the soft skills required and thus help students make better informed decisions about their academic options.
- 7 At the end of the semester, we surveyed the students about their perceptions of the soft skills required for accounting professions. We noted any differences in their responses according to whether their teaching was delivered in a traditional format or through management simulation. Finally, we compared the results with the soft skills demanded by employers (i.e., those most frequently mentioned in job advertisements). In the discussion of our findings, we explore various aspects of management simulation (group work, experiential learning, case studies, active learning, etc.), which encourage the development of soft skills among students. Our results show that the simulation helps reshape students' perceptions of accounting careers.
- 8 This study makes two main contributions. The first is professional. It encourages educators and programme managers to reflect on and adapt their teaching practices for two reasons. One is that academic research has shown that while accounting students tend to be well-trained in hard skills, they often lack the soft skills necessary for the profession (e.g., Bui and Porter, 2010; Berry and Routon, 2020). Choosing

teaching methods that expose students to real-world professional situations can improve employability by developing the soft skills required in the exercise of the profession. The other is that several studies have examined how students' perceptions of the profession changed after taking an accounting course (e.g., Tickell et al., 2012) or even after completing an entire accounting degree (Mariott and Mariott, 2003). None of these studies have shown that these experiences reduced the sense of boredom often associated with the accounting discipline; in fact, this feeling may even have increased (Elsayed, 2022). It is therefore legitimate to question the impact of pedagogical practices on how the profession is perceived. In this context, using teaching methods that call on and develop the soft skills central to the profession helps to create a more realistic impression of accounting careers (Jackson and Meek, 2021). This approach should help create a break with the traditional stereotypes and encourage students to pursue careers in accounting. University education has a role to play in addressing the labour shortage in the profession, as two-thirds of employers reported difficulties in recruiting accounting professionals (Observatoire des métiers de la comptabilité et Audit, 2023).

- 9 The second contribution is an academic one. While studies by Levant et al. (2016) and De Carvalho and De Oliveira Neto (2022) have identified the soft skills students use during management simulations, they have not taken account of the competences that are needed in accounting professions. Here, we explore whether applying these soft skills in the context of management simulations affects students' perceptions so that they have a more realistic understanding of the profession. Our work also builds on the research of Fortin and Legault (2006), who compared the effects of lecture-based teaching and case studies in auditing. They demonstrate that the complex situations outlined in case studies (in contrast to lectures) enables students to appreciate the need for intellectual agility in auditors. While the characteristics of management simulations are similar with those of case studies (requiring students to analyse complex, real-world scenarios), they go much further, incorporating group work, active learning, and experiential learning. We examine whether these additional features align with the needs of the profession and offer students a more accurate perception of accounting careers.

2. Stereotypes and Third-Level Accounting Education

- 10 In this section, we provide a review of the literature on the stereotypes of accountants in France and the challenges faced by higher education in teaching soft skills.

2.1. Stereotypes of Accountants and Perceptions of Soft Skills in France

- 11 In this section, we present studies that examine the stereotypes associated with the personality and work of accountants. These biases can influence the public perception of the soft skills required to practice in this profession.
- 12 While the image of the accounting professions has been a topic of discussion since the last century (Stevelinck, 1977), it has become of particular interest in France in the last fifteen years. Influential authors such as Labardin (2010) and, in particular, Rocher (2016, 2019, 2021), along with Bournel and Rocher (2023), have explored the portrayal

of accountants, chartered accountants, and financial directors through novels, comics, and advertisements. The stereotypes identified in these works indirectly highlight various soft skills.

- 13 In his study of the graphic novel *Catalyse* by P-H. Gomont, Rocher (2016) highlighted the emergence of a new “stereotypical representation” (Bournel and Rocher, 2023) of auditors in popular culture. Unfortunately, this portrayal is not flattering for the profession, as the accountant is depicted as dishonest, lacking in ethics, overly concerned with appearances, and content with superficiality, while society expects reliability and rigour. Rocher expresses concern about this image and its impact on the profession's attractiveness: “*This image exposes the profession to the risk of a negative stereotype that could have detrimental consequences on its appeal to young people, either by pushing them away or attracting only those who identify with a character lacking in rigour and ethics*” (Rocher, 2016, p. 22). It is clear that the soft skills associated with ethics and rigour, which the profession champions, are undermined in this representation.
- 14 Rocher (2019) examined the image of the chartered accountant through European French-language comic books. According to him, the caricature of the profession in publications was gradually replaced from the mid-1990s onwards by a representation closer to the reality of what professionals expect. In the 1990s, the image of the chartered accountant resembled that of an in-house accounting professional, who was subject to more disparaging caricatures than the liberal accountant. This figure was “*marked by a strong focus on bookkeeping, with a perspective focusing exclusively on economic matters, and a limited understanding of the business world*” (Rocher, 2019, p. 81). Over time, changes in the profession have mitigated some of the stereotypes surrounding chartered accountants (e.g., the introduction of consulting activities, the use of modern technology in the profession, and greater access to higher education in accounting). This image, though more realistic, is also, according to Rocher, more ambiguous and complex. The chartered accountant is depicted as intelligent and charming but also dishonest and in conflictual relations with others. This ambiguity seems to be the price of moving away from the classic stereotypes of the accountant. In terms of soft skills, it seems that this image of the chartered accountant is of someone who is less isolated and more open to others, although often in a way that is conflictual.
- 15 In contrast, job advertisements for accounting professionals represent a hoped-for and ideal image of the profession, displaying an evolution in the soft skills expected, such as a willingness to take on new challenges and a desire to improve performance (Bournel and Rocher, 2023). Bournel and Rocher (2023) studied advertisements to recruit accountants published in the *Revue Française de Gestion* from the second half of the 20th century to the present. The image of the accountant has thus evolved from a “*glorifier of the divine machine*” to an expert, then to an adventurer, a “*liberated figure*,” and eventually to a contemporary superhero as well as a mutant. According to the authors, this positive shift in the image of the accountant has likely contributed to the profession's appeal: “*Once again, these findings raise the question of the influence of these transformations on the profession's attractiveness to students, and the possible changes in the type of people attracted to accounting careers*” (Bournel and Rocher, 2023, p. 26).
- 16 In light of these various studies, the stereotypes of the accounting professions and the soft skills associated with them do not always match the perceptions professionals have of their own roles. We have seen that the profession uses various influencing factors to reshape these representations (advertising, articles on career paths and on the skills

demanded). On its side, French higher education also has a role to play. More generally, and beyond the scope of accounting studies, public policies have been developed to support the career orientation and integration of students into the professional world. For example, *Les Cordées de la Réussite* aims to combat stereotypes: “actions associated with helping students discover new careers and change their views of specific fields or professions as well as challenging gender stereotypes”⁶. Similarly, the Law on the Freedom to Choose One’s Professional Future⁷ (*Loi sur la Liberté de Choisir son Avenir Professionnel*), based on the concept of competences, seeks to improve the connection between training programmes and the skills expected by practitioners. More specifically, higher education institutions recognise the need to make efforts to change students’ perceptions of the accounting profession (Naro and Travaillé, 2021). In the following section, we explore the role that higher education can play in transforming the perception of accounting careers and, more specifically, of the soft skills associated with them.

2.2. University Programmes and the Perception of Soft Skills in Accounting Professions

- 17 Research on accounting professions has highlighted the significant influence stereotypes have on students and graduates, emphasising the lack of soft skills among graduates and the limited understanding of the importance of these skills in the exercise of the profession and in educational programmes (among others, De Carvalho and De Oliveira Neto, 2022; O’Shea et al., 2022). The gap between employer expectations of soft skills and the level of proficiency in these skills among accounting/finance graduates has been regularly highlighted (Howcroft, 2017; Tan and Laswad., 2018; Asonitou and Hassal, 2019; Berry and Routon, 2020; Dolce et al., 2020; Asonitou, 2022; Emanuel et al., 2021).
- 18 In general, these studies have raised concerns about the need to update educational programmes: “Training programmes and evaluation tools represent a challenge for higher education institutions that seek to reinforce and monitor the development of soft skills or ‘professional’ skills.” (Dolce et al., 2020).

2.2.1. Graduates Struggle to Master the Soft Skills Required by Employers and Practitioners

- 19 Several studies have highlighted that graduates of accounting programmes often lack the soft skills expected by employers and practitioners (for example, Bui and Porter, 2010; Berry and Routon, 2020).
- 20 Bui and Porter (2010) sought to understand why accounting training programmes were failing to equip graduates with the skills expected by businesses. They conducted semi-structured interviews with recruiters from accounting firms, graduates, accounting professors, and final-year students. They identified a disconnect between the skills companies expect in graduates and the skills graduates actually acquired. The authors proposed a framework to structure their analysis of this skills-performance gap.
- 21 Berry and Routon’s (2020) original research further illustrates the poor development in the students of the soft skills that the profession expects. The authors studied the perceptions of the professionals of the soft skills they had acquired by the time they

graduated. Among these professionals were accounting graduates who also recognised the perception gap in the mastery of soft skills by graduates: *“This means that a skills gap potentially exists between what current professional accountants perceive to have gained and what they feel is necessary for a career in accounting”* (Berry and Routon, 2020, p. 9). Accounting specialisations tend to focus more on technical knowledge specific to the profession than other fields, which the authors viewed positively in light of the profession's requirements for technical skills. However, in terms of leadership and public speaking, the authors found significant skill gaps. Given this, they concluded that it was essential for training programmes to evolve: *“Therefore, accounting educators may want to consider redesigning parts of their programs of study in an effort to develop and increase the leadership skills of accounting students”* (Berry and Routon, 2020, p. 9). The authors also pointed out the discrepancy between a profession that views public speaking as an important skill and graduates who feel that this ability was inadequately developed during their training. Writing skills were also seen as problematic, with accounting graduates rating their writing abilities as poor compared to graduates from other disciplines, despite the profession considering it a key soft skill.

2.2.2. Students Misunderstand the Soft Skills Required by Employers and Practitioners

- 22 Beyond the mastery of soft skills by the graduates, several studies have shown that accounting students often fail to recognise the soft skills expected in the professional world (Kavanagh and Drennan, 2008; Jackling and De Lange, 2009; Howcroft, 2017; Asonitou and Hassal, 2019; Dolce et al., 2020; O’Shea et al., 2022).
- 23 To explore this gap among accounting graduates in Greece, Asonitou and Hassal (2019) surveyed accounting professors, accountants, and students in management and accounting. The perceptions of the different groups of respondents were found to be starkly different, both in terms of the importance of certain soft skills and how they should be addressed by educational institutions. However, all three groups agreed that soft skills should be taught alongside technical competences. The authors also found that studies conducted in transition or developing countries came to similar conclusions as those carried out in English-speaking countries.
- 24 Building on Montano et al.’s (2001) research, Dolce et al. (2020) also examined the perceptions of recruiters in Italy, comparing them with the perceptions of accounting graduates. The questionnaires completed by 251 Italian graduates and 74 companies set out to assess the perceived importance by the two groups of respondents of various soft skills. The authors observed discrepancies in the perceptions of the two groups with regard to the importance of certain soft skills and how graduates self-assessed their abilities in these areas.

2.2.3. Challenges in Teaching the Soft Skills Expected by Employers and Practitioners

- 25 Bui and Porter (2010) found a consensus among various actors in accounting education regarding the ongoing challenges faced by educational institutions in preparing students for the skills required by the professional world: *“Since the mid-1980s, professional accounting bodies, employers of accounting graduates and academics alike professors have lamented the failure of universities to equip accounting graduates with the*

competencies required for the modern business environment.” Similarly, Jackling and De Lange (2009) found that the generic skills (or soft skills, as opposed to technical or hard skills) expected by professionals were perceived by graduates as inadequately taught in educational programmes. These observations raise questions about the role and responsibility of educational institutions in teaching soft skills (among others: Howieson et al., 2014; O’Shea et al., 2022). For example, O’Shea et al. (2022) emphasised the crucial role of educational institutions, particularly in the field of accounting, in the development of non-technical skills: *“Given the importance of soft skill expectations, employers increasingly expect that universities play a major role in developing the soft skills that will produce professional work-ready graduates”* (O’Shea et al., 2022, p. 58). Taking a somewhat pessimistic tone and conveying a sense of frustration regarding accounting education, the authors added: *“This necessity was particularly pronounced for graduates from disciplines such as accounting who were found to be ‘less job-ready’ (p. 25) than students from other professions”* (O’Shea et al., 2022, p. 57). Furthermore, Naro and Travaillé (2021, p. 135) question the social responsibility of teacher-researchers in financial control. Beyond a purely application-focused and instrumental approach to management control, the authors specifically highlight the importance of guiding students in developing their analytical skills to navigate complex and ambiguous situations: *“Teacher-researchers in management control have a responsibility to train future controllers, auditors, and consultants, who live and work in complex and vulnerable societies, within organisations grappling with ambiguity and radical uncertainty.”*

3. Research Proposition: The Influence of Pedagogical Practices

- 26 Two observations have been made about the acquisition of soft skills by students. Firstly, the soft skills required in the exercise of the profession are inadequately taught in university courses. Secondly, there is a gap between the soft skill needs of employers and students’ perceptions of the soft skills they require to work in the profession (e.g. Bui and Porter, 2010). Based on these observations, a set of pedagogical practices, known as work-integrated learning (WIL), has been developed to help bridge these gaps. In this section, we define these practices (2.1), outline the characteristics of management simulation that make it a WIL practice (2.2), and explain how it can help students’ perceptions match with the realities of the profession (2.3).

3.1 Definition and Challenges of WIL

- 27 WIL is defined as *“the infusion of industry and/or community engagement into student learning and assessment as a formal component of their studies”* (Jackson, 2018).
- 28 Jackson and Meek (2021) present an overview of the various forms that WIL can take (internships, project-based learning, mentoring, business simulations and games, hackathons, entrepreneurial experiences, case studies, etc.). Broadly, there are two categories of activities. The first involves putting students in contact with professionals through internships, mentoring, field observations, or guest lectures. The second involves immersing the student in professional practices, either in situ (for example, during an internship) or within the academic environment (e.g. case studies, hackathons, or management simulations).

- 29 According to Jackson and Meek (2021), WIL has three primary objectives. Firstly, it aims to improve students' acquisition of knowledge and skills (particularly soft skills) relevant to their profession. On this point, Chaffer and Webb (2017) interviewed accounting interns in the UK about their acquisition of accounting skills and the aspects that helped them gain these skills. Their findings highlight the complementary role of internships and academic learning in the acquisition of the soft skills necessary to work in the accounting profession. Secondly, WIL aims to enhance the employability of students. This employability is nurtured through (i) the acquisition of relevant soft skills (see below), (ii) the creation of professional networks (e.g., through alumni connections and mentoring), and (iii) a better understanding of the profession through internships, professional conferences, etc. The third objective of WIL is to improve students' career orientation by giving them a clearer understanding of what working in the accounting professions entails (including knowledge of the tasks as well as the soft skills required for these tasks).
- 30 Our study focuses on the last of these elements with a particular interest in undergraduate students. The philosophy of these degrees (*licences*) is to provide a broad base of management knowledge, but not a clear picture of the specific tasks or soft skills required for particular professions. The programme provides only limited contact with professionals (few or no internships and few professional practitioners included in the teaching staff). Given this context, it seems relevant to investigate the effects of a specific pedagogical approach (management simulation) on students' perceptions of the soft skills required for working in accounting professions.

3.2. Management Simulation as a WIL Method

- 31 Faisal et al. (2022) propose a general definition of management simulations: "*experiential learning tools where students learn business processes by running a simulated firm in a risk-free, interactive and realistic environment.*" In France, some studies have made a more direct association between management simulations and IT systems. For instance, Barth and Geniaux (2010) state that "*management simulation games are computer tools that allow teams of participants to make decisions which are simulated by software to obtain results based on the decisions taken.*"
- 32 The literature review also shows that certain criteria are used to distinguish between different types of management simulations. Some simulations involve interactions between students (or groups of students), a level of uncertainty (related to the decisions made by other groups), and the impact of each decision on subsequent stages in the simulation. This type of simulation is used, for instance, by Levant et al. (2016) and Ugrin et al. (2021).

3.3. Management Simulations and Soft Skills in Accounting Professions

- 33 The literature shows that management simulations characteristically require students to apply various soft skills. In fact, students report that they have a better command of these skills after participating in educational activities of this type (e.g., Levant et al., 2016).

- 34 For example, Burdon and Munro (2017) studied how an auditing case study influences the learning of accounting students at Newcastle Business School in the UK. The authors found that students had a positive view of the pedagogical benefits of the simulation, particularly in terms of developing communication skills.
- 35 In a French business school, Levant et al. (2016, p.368) describe management simulations as “*innovative teaching models for active and cooperative learning*”. These active and cooperative dimensions of management simulations can support the acquisition of soft skills. The authors asked 392 students to participate in a business game and self-assess their soft skills twice, once at the beginning of the game and again at the end. The list of soft skills was taken from the research of Barth and Geniaux (2010), who had consulted an academic expert in social sciences. The study confirmed that management simulations have a positive effect on the development of soft skills in students.
- 36 In a recent study, De Carvalho and De Oliveira Neto (2022) highlighted the value of simulations in narrowing the gap between the skills expected by accounting professionals and those actually acquired by graduates. In the context of the COVID-19 pandemic in Brazil, the authors examined the impact of simulations on the development of what they call hybrid skills (i.e., a combination of soft and hard skills). According to the authors, simulations are a good way of addressing the issue of a mismatch between the skills required by professionals (hybrid skills) and those that graduates actually possess: “*Educational institutions that use only these traditional teaching programmes do not create an environment for students to practice the hybrid skills required in the marketplace, thus creating a skill mismatch that lead to competence deficits in organisations and difficulties in career development for employees.*”
- 37 It appears therefore that management simulations have characteristics that encourage students to apply the soft skills needed to work in accounting professions. Our research hypothesis is that the use of management simulations is more effective than traditional forms of learning in aligning accounting students’ perceptions of the soft skills required with those actually demanded by employers and practitioners.
- 38 Two studies have compared the effect of two learning methods on the perception of the soft skills required in accounting professions.
- 39 In one of these, Ugrin et al. (2021) studied how collaborative management simulations affected the development of trust among accounting students at a large Midwestern university in the United States. The authors conducted a quasi-experiment that involved a pre-test and post-test in order to measure the increase in trust between students following the application of complex management control skills. They identified three categories of skills taken from the IMA (Institute of Management Accountants) framework. While the competences tested were mainly technical ones, confidence in communication skills was also assessed. Few differences were found between the students who took the course with simulations and those who did not. Ultimately, the authors concluded that management simulations are effective in giving students confidence in their technical skills. Ugrin et al. (2021, p.7) viewed management simulations as a way for students to “*hone their skills, apply academic knowledge, and experience differences between the learning environment and professional practice*”. This research focused on students’ self-perception of the soft skills acquired through management simulations, but did not specifically examine their perception of the soft skills expected by the profession.

- 40 In the other study, Fortin and Legault (2006) studied the impact of pedagogical methods (lectures vs case studies) on student perceptions of the skills employers expect. This study concerned students enrolled in an auditing course at a Canadian university in the Province of Quebec. The teaching experiment was conducted on an accounting auditing course, which required implementing an auditing procedure and writing a professional report. In terms of soft skills, students who participated in the case study attributed greater importance to interpersonal relationships and written communication.
- 41 While management simulation has some similarities with case studies (particularly in that both involve analysis of a complex environment), it also involves several other features: cooperation between students, analysis of an uncertain environment, and evaluation of decisions made (with the computer simulating the outcomes of the decisions). This, along with the lack of consensus in the literature, prompted us to further analyse the influence of management simulations (as opposed to traditional courses) on the perception of what soft skills are required by the accounting profession.

4. Empirical Study in the Context of a Management Accounting Course at Undergraduate Level

- 42 In this section, we present the sample, the research methodology (3.1), followed by our findings (3.2) and conclude with a discussion about them (3.3).

4.1 Methodology

4.1.1. Samples

- 43 Our sample is made up of undergraduate students: second-year management students and third-year AES (Business Administration) students. This choice is based on the fact that these students have had limited exposure to the professional world (few or no internships, few professional guest speakers). The courses they receive primarily cover basic theoretical knowledge and are taught by lecturers or teacher-researchers. This makes it more likely that the students' perceptions of accounting careers are influenced by stereotypes. Their decision to continue their studies may be negatively affected by a perception of the profession that is removed from reality. Therefore, it is worth testing whether a teaching approach that simulates real-world scenarios, compared to a more traditional style of teaching, changes students' perceptions of accounting careers.
- 44 The methodology adopted in this study is quasi-experimentation. The two groups of students follow the same lectures. Both groups start with the same prerequisites: they have completed three semesters of financial accounting courses. In both cases, the experiment concerns a management accounting course with a focus on cost calculations. The knowledge base required is the same for both groups, and the final assessment is identical.
- 45 However, the pedagogical approach used in the tutorial sessions is different. The tutorials of the first group of students follow a traditional format. The lecturer distributes a handout at the beginning of the semester and students work individually. The exercises are then corrected by the lecturer throughout the sessions. The issues

related to cost calculation (cost reduction, discontinuation of a product, etc.) are addressed through questions at the end of the case studies.

- 46 For the second group of students, the tutorials are organised around computer-based management simulation. Management simulation is a pedagogical tool that places students in the role of managers of a fictional company, where they must make management decisions (e.g., fixing the sales price, choosing raw materials, hiring staff, etc.). These decisions are made in an uncertain and competitive environment, as six companies compete in the same market. The students work in teams of 4 to 6 per company. They have to make decisions in various aspects of the business (in addition to the examples already mentioned, they choose distribution channels, select financing options, and manage cash flow, etc.). Once each team has made its decisions for a given period, an algorithm simulates the outcomes of those decisions (in terms of market share, profits, cash flow, etc.).
- 47 Students then analyse the consequences of their decisions, as well as the strategies of their competitors. They are also asked to revise their decisions for the next period. The fact that students make decisions over several periods helps them understand their mistakes and improve their choices so as to make their company successful. It is important to note that, unlike a traditional tutorial which simplifies reality by presenting a single solution, management simulation (even though it simplifies reality) remains a complex case (with many moving elements to consider when making decisions), fraught with uncertainties (particularly related to competitors' decisions).
- 48 In this context, students have to calculate costs related to the management simulation case. This is intended to help them understand what is at stake in cost calculation (for example, discontinuing a product and allocating fixed costs, adjusting sales prices and expenses, etc.) through observation of the consequences of the decisions made based on the information derived from those cost calculations.
- 49 This study qualifies as a quasi-experiment, as data were collected for two groups of students who attended the same lectures and followed the same programme, but whose teaching format during tutorials differed. We use the term 'quasi' because the students were not randomly assigned, as the two groups were from different classes. Literature reviews by Apostoulo et al. (2020, 2021, 2022) show that experimental or quasi-experimental methodologies are rare in accounting education research, even though they can be useful in comparing two different teaching methods. Therefore, taking a similar approach to that of Sugahara and Cilloni (2021), we examine the effect of a pedagogical approach on how students perceive the accounting discipline, by making a comparison with a control group of students who followed a traditional form of instruction. Table 1 describes these two samples.

Table 1 : Description of Samples

Class	Total	Management simulation	Standard Tutorial	Comparison of Groups (or chi square)
		Year 2 (Licence) Management	Year 3 (Licence) AES	
Number of students	166	106	60	
Would you like to continue your studies in accounting?				
Totally agree or somewhat agree	64 (38.6 %)	43 (40.6 %)	21 (35 %)	
Totally disagree or somewhat disagree	17 (13.2 %)	14 (13.2 %)	3 (5 %)	
No opinion	85 (51.2 %)	49 (46.2 %)	36 (60 %)	
Do you want to work in an accounting profession?				
Totally agree or somewhat agree	60 (36.1 %)	40 (37.7 %)	20 (33.3 %)	
Totally disagree or somewhat disagree	23 (13.9 %)	16 (15.1 %)	7 (11.7 %)	
No opinion	83 (50 %)	50 (47.2 %)	33 (55 %)	
Age	19.98	19.68	20.53	***
Gender : Female	59.6 %	57 %	65 %	NS
Gender : Male	40.4 %	43 %	35 %	NS
Academic Level (average grade from the previous year)	11.7	11.5	12.04	*
Time spent on personal study per week	2.34 h	2.33	2.35	NS
Were you attentive during the courses and tutorials in management accounting? ^a	4.20	4.23	4.15	NS
Have you missed any courses or tutorials in management accounting? ^a	1.52	1.56	1.45	NS
Professional experience in accounting	28 %	24 %	35 %	NS
Do you have a family member who works in the accounting professions? (Yes/No)	34 %	37 %	30 %	NS

- 50 Both of these groups consist of undergraduate students. In total, 166 valid questionnaires were collected, 60 from the traditional tutorial group and 106 from the management simulation group. Some students will undertake master's degrees in accounting-related fields. Of the second-year students studying management (management simulation group), 40% plan to take this route before seeking employment in the field, a slightly higher proportion than in the standard tutorial group (around 35%). The undecided students are in the minority (around 15% in the simulation group and 5% in the standard tutorial group). The rest of the cohort (46% of those in second-year management and 55% of those in third-year AES) intend to pursue various master's degrees in the management sciences (strategy, human resources, marketing, etc.).
- 51 On average, the students are 20 years old, with the students in the standard tutorial group being slightly older due to the fact they are in their third year (compared to second-year students in the management simulation group). Both classes are predominantly female (60% women). Their academic level is measured by the average grade achieved in the previous year (11.7/20). In terms of commitment to this subject, students report working 2.3 hours per week on the subject. They also claim they were generally or fully attentive (around 4.2/5) and had missed few or no classes (around 1.5/5). There are no significant differences between the groups for these three variables.
- 52 Additionally, 28% of students have had professional experiences (internships, work, etc.) in accounting-related fields, and 34% report having a family member working in this sector. Conversely, 72% have not undertaken an internship, and 66% have no family members in the profession. It is highly likely that for the majority of students, their view of accounting careers is shaped by stereotypes. There are no significant differences between the two groups for these variables (Chi-squared tests show no statistically significant results).

4.1.2. Data Collection

53 As we have seen, there is no consensus in the literature on the list of soft skills. Therefore, to establish the list of skills demanded by employers, we reviewed reports from professional accounting associations that outline the skills recommended for this profession (CGMA, 2019; CPA Canada, 2022; DFCG, 2017; IAESB, 2019). We selected only the soft skills that could be categorised into two groups: intrapersonal and interpersonal (Marin-Zapata et al., 2022; Kechagias, 2011; Emanuel et al., 2021).

Table 2: List of Soft Skills Required to Work as a Management Controller

<i>Soft skills</i>	Curious
Intrapersonal	Capacity for Learning Creative, Innovative Resilient and Able to Manage Stress Adaptable to change; Able to Manage Change Ethical, Has Integrity, Professional Analytical, Critical Thinker Intellectually Quick Offers Ideas and Suggestions Proactive, Takes Initiative Autonomous
<i>Soft skills</i>	Collaborates, Team Player
Interpersonal	Able to Manage and Motivate a Team Persuasive, Strong Negotiation Skills Able to Manage Conflict Effective Communicator Diplomatic

54 Based on this framework, we collected two types of data: (i) the skills identified in job listings and (ii) the skills students perceive as important to employers.

55 Measuring Soft Skills Demanded by Employers

56 The first type of data we collected consists of the soft skills mentioned in job listings. On 28th March 2023, we gathered 120 job listings for management accountants. We reviewed six platforms and selected the 20 most recent job postings from each (Dog Finance, LinkedIn, Pôle emploi, Michael Page, Indeed, APEC).

57 For each listing, we manually recorded the soft skills mentioned. Initially, each author coded 60 job listings. The authors then coded 20 listings initially assigned to the other coder, which helped identify differences and create a common coding dictionary. The data were subsequently re-collected using this dictionary (see Appendix A).

58 - Measuring Soft Skills Perceived by the Students as Essential

59 The second type of data came from an anonymous questionnaire administered to students. This questionnaire was distributed during the last management accounting lecture. Before completing the questionnaire, students had attended 24 hours of lectures (identical for both groups) and 10.5 hours of tutorials, which were conducted differently.

60 The questionnaire is divided into two sections. The first part gathers demographic information (age, gender, academic level) and includes questions about the student's

engagement with the subject (absenteeism, attention level, hours of independent study per week), as well as their desire to pursue a career in accounting (see Table 1). Additionally, we coded a variable indicating connections to accounting professions (coded as 1 if the student has a family member working in the field, 0 if they have no connections to the profession). This is because perceptions of accounting as a profession differ depending on the links the respondent might have to the field (Caglio et al., 2019).

61 In the second part, students were asked: “*In your opinion, when applying for a management accountant position, what importance do you think employers attribute to the following skills?*” For each soft skill that is considered important by the profession (see Table 2 below), a 5-point Likert scale was used, ranging from “very important” (coded as 5) to “not at all important” (coded as 1). Thus, a skill rated as important will score above 3, while a skill considered not important by the employer, according to the student, will score below 3.

4.2. Results

62 In this section, we present the results of the data collection. First, we describe the skills demanded by employers as observed in the job listings. We then discuss the students’ perceptions of the soft skills employers expect.

4.2.1. Competences Demanded by Employers

Table 3: Frequency of Soft Skills Mentioned in Management Accountant Job Advertisements

		Frequency
Soft Skills Intrapersonal	Analytical, Critical Thinker	48.0 %
	Autonomous	36.0 %
	Intellectually Quick	24.8 %
	Offers Ideas and Suggestions	23.2 %
	Proactive, Takes Initiative	22.4 %
	Adaptable to change; Able to Manage Change	14.4 %
	Has a curious mind	12.8 %
	Ethical, Has Integrity, Professional	12.8 %
	Capacity for Learning	7.2 %
	Resilient and Able to Manage Stress	5.6 %
	Creative, Innovative	4.8 %
Soft skills Interpersonal	Effective Communicator	51.2 %
	Collaborates, Team Player	46.4 %
	Able to Manage and Motivate a Team	8.0 %
	Persuasive, Strong Negotiation Skills	7.2 %
	Diplomatic	4.0 %
	Able to Manage Conflict	0.0 %
Other soft skills	Rigorous	50.4 %
	Organised, Methodical	40.0 %
	Capable of Synthesis	23.2 %
	Reactive and Dynamic	15.2 %
	Business-oriented, Client-focused, Results-driven	12.8 %
	Versatile	8.8 %
	Precise	7.2 %
	Numbers-oriented	7.2 %
	Enjoys challenges	4.8 %

63 Two interpersonal soft skills were mentioned in half of the job listings. The first is the ability to communicate effectively. In most cases, this refers to oral communication (terms such as interpersonal skills or making connections with people are commonly

used). Written communication is mentioned less frequently (e.g., writing ability, written expression, etc.). The second most common skill referred to in job listings is the ability to collaborate and work in teams (the most commonly used expression to describe this skill is “team spirit”).

- 64 The most frequently cited intrapersonal skill is critical and analytical thinking. Job listings also mention the need for management accountants to be proactive (i.e., reactivity, the ability to take initiatives and offer suggestions appear in nearly half of the total listings).
- 65 Other qualities mentioned in a significant number of job listings include autonomy (36% of listings), intellectual agility (25.8%), and ethics and integrity (12.8%). Finally, curiosity and change management emerged in over 10% of the listings.
- 66 The job listings also mentioned several dimensions not previously cited by professional associations. These include rigour (appearing in half of the listings), the ability to be organised and methodical (40% of listings), and the ability to synthesise information (25% of listings). Additionally, having a business/results/client-oriented mind-set, along with responsiveness and dynamism, were mentioned in over 10% of the job listings.

4.2.2. Students' Perception of the Soft Skills Expected by Employers

Table 4: Students' Perception of the Skills Demanded by Employers

	Group Management simulation	Group Standard Tutorial	Comparison of groups
Table 4	Mean and significance t-test	Mean and significance t-test	Student's T test (Z Mann Withney)
Soft Skills – Intrapersonal			
Analytical, Critical Thinker	4.63****	4.32****	2.330**(2.386**)
Autonomous	4.59****	4.58****	0.069 (0.226)
Intellectually Quick	4.35****	4.38****	0.249 (0.474)
Offers Ideas and Suggestions	4.07****	3.7****	2.698*** (2.477**)
Proactive, Takes Initiative	4.19****	3.88****	2.190** (2.428**)
Adaptable to change; Able to Manage Change	4.48****	4.24****	1.913** (2.213**)
Curious	3.85****	3.47***	2.36** (2.220**)
Ethical, Has Integrity, Professional	4.25****	4.2****	0.324 (0.880)
Capacity for Learning	4.33****	4.26****	0.578 (0.266)
Resilient and Able to Manage Stress	4.27****	4.16****	0.828 (1.015)
Creative, Innovative	3.44****	2.68 *	4.120*** (3.68**)
Soft Skills – Interpersonal			
Effective Communicator	4.41****	4.08****	2.366** (2.908***)
Collaborates, Team Player	4.19****	3.90****	2.21** (2.197**)
Able to Manage and Motivate a Team	3.68****	3.19	3.184***2.961(***)
Persuasive, Strong Negotiation Skills	3.89****	3.62****	1.539* (1.577)
Diplomatic	3.64****	3.66****	0.078 (0.091)
Able to Manage Conflict	3.49****	3.08	2.268** (2.210**)

Response to the question: "In your opinion, when applying for a management controller job, (i.e. responsible for management accounting), to what extent do you think employers value the following skills?". Each soft skill was rated on a 5-point Likert scale, with 1 indicating least importance and 5 indicating highest importance.

In the columns 'Management Simulation' and 'Standard Tutorials', we conducted a Student's t-test to determine if the mean differed significantly from 3. A mean greater than 3 indicates that students believe the skill is important to employers.

In the column 'Comparison of Groups', we perform an independent samples t-test to verify if the means of the two groups (simulation and standard tutorials) are different. We complement this with a non-parametric Mann-Whitney Z test, the results of which are presented in brackets.

****, ***, **, *: Statistically significant at the 1%, 5%, and 10% levels

- 67 For students in the management simulation group, all the skills were considered to be important or very important (For each skill, the averages are above 3 according to Student's t-tests).
- 68 For students in the standard tutorial group, certain skills were not seen as important to employers. These include Able to Manage Conflict, Able to Manage and Motivate a Team, as well as Creative and Innovative (average < 3).
- 69 In Table 4, under the column of 'group comparison', we compare the two groups (using Student's t-test and Mann-Whitney's non-parametric Z test). In nearly all cases, students who participated in the management simulation considered that most of the soft skills were more important to employers than the other group.
- 70 To be specific, the following interpersonal soft skills were perceived as more important by students who followed the management simulation: Collaborates, Team Player; Able to Manage and Motivate a Team; Able to Manage Conflict; Effective Communicator (and to a lesser extent, Persuasive, Strong Negotiating Skills).
- 71 The following intrapersonal soft skills were considered more important by students who participated in the management simulation: Proactive, Takes Initiative and Offers Ideas and Suggestions.

72 Table 5 presents the results of multiple linear regressions using ordinary least squares. The aim is to assess whether the teaching format influences the perception of the skills expected, taking control variables into account. In the model presented below, the dependent variable is the student's perception of the competences expected by employers. The explanatory variable is the teaching method: 1 if the student attended the management simulation, 0 if they attended the standard tutorial. In addition, we include several control variables: gender, intention to pursue a career in accounting, level of independent study, and whether the student has a family member working in the accounting profession.

73 $\text{Importance_Soft}_i = \beta_1 M$

74 $\text{MS/ST} + \beta_2 \text{Gender}_i + \beta_3 \text{Pursue}_i + \beta_4 \text{Work_Hours}_i + \beta_5 \text{Attentive}_i + \beta_6 \text{Family}_i + \varepsilon_i$

75 Where i : student; ε : constant.

Importance_Soft: response to the question: "In your opinion, when applying for a management accountant job (i.e., someone in charge of management accounting), how important do you think employers consider the following skills?" (scale from 1= not at all important to 5= very important).

MS/ST: 1 if the course attended was the management simulation, 0 if it was the traditional tutorial.

Gender= 1 if male, 0 if female.

Pursue= response to the question: "Do you intend to pursue an accounting career in your studies?" (scale from 1= not at all to 5= very much).

Work_Hours= number of hours per week the student reports working on management accounting.

Attentive= response to the question: "How attentive were you during the management accounting course?" (scale from 1= not at all to 5= very much).

Family= 1 if the student has a family member working in the accounting profession, 0 if not.

Table 5: Multiple Linear Regressions Explaining Students' Perceived Importance of Soft Skills Expected by Employers

		Soft Skills – Intrapersonal											Soft Skills – Interpersonal					
		Analytical, Critical Thinker	Autonomous	Intellectually Quick	Offers Ideas	Proactive, Takes Initiative	Adaptable to Change, Manages Change	Curious	Ethical, Has Integrity, Professional	Capacity for Learning	Resilient and Able to Manage Stress	Creative, Innovative	Effective Communicator	Collaborates, Team Player	Able to Manage and Motivate a Team	Persuasive, Strong Negotiation Skills	Diplomatic	Able to Manage Conflict
MS/ST	β	0.326 (2.42 **)	0.020 (0.17)	-0.040 (-0.327)	0.318 (2.485 **)	0.235 (1.672 *)	0.230 (1.785 *)	0.304 (2.01 **)	0.058 (0.692)	0.086 (0.75)	0.147 (1.043)	0.713 (3.767 ****)	0.318 (2.313 **)	0.309 (2.30 **)	0.514 (3.255 **)	0.235 (1.288)	-0.004 (-0.023)	0.419 (2.264 **)
Gender	β	-0.406 (-2.95 **)	-0.255 (-2.14 **)	-0.257 (-2.06 **)	-0.302 (-2.31 **)	-0.098 (-0.683)	-0.156 (-1.184)	-0.123 (-0.794)	-0.063 (0.674)	-0.249 (-2.133)	-0.265 (-1.85 *)	-0.079 (0.411)	-0.178 (-1.283)	0.020 (0.144)	0.016 (0.098)	-0.218 (-1.178)	-0.599 (-3.338 ****)	-0.253 (-1.342)
	t	1.138	0.485	1.171	3.229 **	2.308 **	1.396	3.21 **	0.85	1.097	-1.197	0.739	0.811	0.112	-0.173	2.03 **	0.055	0.519
Work_Hours	β	0.001 (0.014)	-0.063 (-1.511)	-0.031 (-0.713)	-0.045 (-0.964)	0.020 (0.398)	-0.032 (-0.696)	-0.007 (-0.123)	-0.033 (0.523)	0.008 (0.191)	0.045 (0.9)	0.032 (0.465)	-0.028 (-0.572)	0.085 (1.759 *)	0.101 (1.787 *)	-0.028 (-0.431)	0.095 (1.518)	0.033 (0.501)
	t	0.043	1.14	0.242	1.591	0.019	-0.011	0.074	0.084	0.201	0.139	-0.014	0.163	-0.065	0.075	0.007	0.079	-0.162
Family	β	-0.152 (-1.099)	0.105 (0.881)	0.021 (0.17)	0.084 (0.635)	0.256 (1.779 *)	0.018 (0.134)	0.161 (1.038)	0.232 (0.122)	-0.089 (-0.788)	0.175 (1.207)	0.040 (0.285)	0.314 (2.225 **)	-0.168 (-1.217)	-0.262 (-1.617)	-0.026 (-0.14)	0.431 (2.403 **)	-0.002 (-0.011)
	t	6.30 %	2.60 %	7.20 %	11.90 %	6.20 %	0.50 %	8.60 %	0.10 %	7.40 %	4.80 %	6.60 %	7.50 %	2.70 %	6.70 %	0.90 %	13.10 %	1.60 %
F		2.901 **	1.717	3.093 **	4.635 **	2.783 **	1.124	3.568 **	0.743	3.153 **	2.332 **	2.895 **	3.132 **	1.739	2.941 **	1.238	5.479 **	1.446

$$\text{Importance_Soft}_i = \beta_1 \text{MS/ST}_i + \beta_2 \text{Gender}_i + \beta_3 \text{Pursue}_i + \beta_4 \text{Work_Hours}_i + \beta_5 \text{Attentive}_i + \beta_6 \text{Family}_i + \varepsilon_i$$

Where i = student; ε = constant; Importance_Soft; Response to the question: "In your opinion, when applying for a management controller role (a person responsible for management accounting), how important do employers consider the following skills?" (Scale from 1: not at all important to 5: extremely important); MS/ST = 1 if the course taken was a management simulation; 0 if it was a standard tutorial (ST); Gender = 1 if male, 0 if female; Pursue: Response to the question: "Would you like to continue your studies in accountancy?" (Scale from 1 (not at all) to 5 (absolutely)); Work_Hours: Number of hours per week spent working on management accounting as reported by the student; Attentive: Response to the question "Were you attentive during the courses and tutorials in management accounting?" (Scale from 1(not at all) to 5(completely)); Family = 1 if the student has a family member working in accountancy-related fields; 0 otherwise.

***, **, *: Statistically significant at the 1%, 5%, and 10% level, respectively

- 76 In most cases, the regressions are statistically significant (F-tests). The adjusted R-squared values range from 5% to 13%. F-tests are statistically non-significant for the following items: Autonomous; Able to Manage Change; Ethical, Has Integrity, Professional; Collaborates, Team Player; Persuasive, Strong Negotiation Skills; and Able to Manage Conflict.
- 77 After taking the control variables into account, it appears that participating in management simulation alters the perception of the skills expected by employers for the following items:
 - Intrapersonal: Analytical, Critical Thinker; Offers Ideas and Suggestions; Curious; Creative and Innovative
 - Interpersonal: Effective Communicator; Collaborates, Team Player; Able to Manage Conflict.
- 78 Gender has an influence on the perception of the skills expected by employers. The negative β coefficient suggests that the level of skills expected by employers is perceived to be higher when the respondent is female rather than male. The effect of gender is statistically significant for the following skills: Offers Ideas and Suggestions; Intellectually Quick; Autonomous; Analytical, Critical Thinking. Only one interpersonal skill is perceived as important by women but not by male respondents: Diplomacy. A study by Brody et al. (2015) provides further insight into these results. They surveyed students about their perceptions of accounting careers. Many female accounting students believe they do not have the same career opportunities as men (in terms of salary, job quality, and promotion). Furthermore, they feel they may be judged as less competent than their male counterparts. These perceptions, held by female students

from the outset of their studies, may lead them to think they must master competencies (in particular soft skills) more thoroughly than men, in order to advance in their careers.

- 79 Simultaneously, the desire to continue studies in accounting makes students perceive the need to be Proactive (and Offers Ideas and Suggestions) and Curious as more important. This result can be explained through the observations of Mellado et al. (2020). In their article, the authors compare perceptions of the accounting profession by two groups of students in the same accounting class. The first group chose to specialise in accounting and the other opted for a different management discipline. They find that students who have not chosen to specialise in accounting tend to perceive the profession more negatively. As a result, choosing to pursue a career and further studies in accounting is associated with a more positive perception of the profession (such as seeing dynamism, curiosity, and interpersonal skills as being required in the profession).
- 80 Having a family member working in accounting increases the perception that these jobs require diplomacy and good interpersonal skills, i.e., the ability to communicate effectively. These findings can be understood in light of Caglio et al.'s (2019) work. They demonstrate that individuals who have little connection to the accounting profession are more influenced by the popular media and accept the stereotype of the accountant as a "bean counter." Conversely, those with links to the profession (particularly if they have a family member working in it) perceive accountants as socially at ease.

4.3 - Discussion

- 81 The discussion of the results is organised into sections. First (3.3.1.), we address a peripheral and unexpected finding related to a gap between the skills expected by the profession and those highlighted in job listings. We then focus on the core of our issue by examining the commonalities between the two teaching methods (management simulation and traditional tutorials) and the uniformity of their effects on students' perception of certain soft skills (3.3.2.). We continue by discussing the characteristics shared by management simulations, group work (3.3.3.), and case studies (3.3.4.). Finally, we examine the unique features of management simulations and their impact on students' perceptions of expected soft skills (3.3.5.). In section (3.3.6.), we also control for whether the use of management simulation hinders the acquisition of technical knowledge (hard skills).

4.3.1. Discrepancy Between the Skills Expected by the Profession and Those Observed in Job Listings

- 82 Finding a discrepancy between the skills expected by a profession and those listed in job advertisements is not new. This phenomenon has been observed in the literature (Trauth et al., 1993; Todd et al., 1995; Gallivan et al., 2005; Aldenhoven et al., 2021). The skills mentioned in a job advertisement sometimes differ from those actually demanded by an employer. This is referred to as a 'recruitment gap' by the aforementioned authors. For example, Gallivan et al. (2005) analysed job advertisements between 1988 and 2001 to study the skills candidates in IT professions are expected to have. The authors found a gap between the skills emphasised by companies (which were heavily oriented towards soft skills) and those mentioned in the job listings (which primarily

focused on hard skills). Todd et al. (1995) proposed explanations for this phenomenon. Observing that professionals expected more soft skills in candidates, while job listings tended to focus on technical skills, they postulated that technical skills were highlighted due to their greater appeal to job candidates. Another possible explanation was a disconnect between the more senior managers who look after hiring and the lower-level managers who write the job advertisements, with the latter being more concerned with technical considerations.

- 83 In our case, the interpretation of the reason for the recruitment gap is not immediately clear. We too must consider several possibilities. We observe that certain skills traditionally associated with accounting stereotypes are not highlighted in the soft skills identified by the profession, though they do appear in job advertisements (e.g., Rigorous, Organised and Methodical, Able to Synthesise). The inclusion of these soft skills may reflect a gap between the profession's desired image (Bournel and Rocher, 2023), which seeks to shed the traditional image of the dull accountant, and the actual practical needs of the role. There may be a deliberate or inadvertent omission of the soft skills that are less attractive to younger students or graduates. The second explanation proposed by Todd et al. (1995) could also apply here. They suggest that those who write up the job advertisements (e.g., HR departments) may not be the ultimate decision-makers, which could explain the disconnect between the content of the job listings and the aspirations of operational management. However, these explanations do not account for the presence of soft skills in job listings that deviate from traditional stereotypes (e.g., Having a business/results/client-oriented mind-set; Responsiveness, and Dynamism), which appear in over 10% of the job listings. The absence of competences such as Responsiveness and Dynamism from professional guidelines may be due to a blurring of boundaries between different soft skills. From this perspective, Dynamism may be integrated into other skills such as Proactive, Offers Ideas and Suggestions; Creative, Innovative. Furthermore, the variety of roles within management accounting, the types of organisations, and levels of responsibility could also contribute to the observed gap between job advertisements that are by their nature specific and the more general expectations set by professional associations.

4.3.2. Shared Characteristics of Management Simulations and Standard Tutorials

- 84 Both classes began under identical conditions, having completed three semesters of financial accounting courses. The course tested in this study, titled *Management Accounting*, was their first management control course and thus was introducing the students to a new discipline. This may explain why the soft skills of Capacity to Learn and Intellectually Quick did not differ significantly between the two groups. Learning a new subject inherently requires cognitive effort from all students, regardless of the teaching method.
- 85 Moreover, since the curriculum was identical for both cohorts, the final assessment was the same: a two-hour, closed-book individual exam. Our findings reveal that soft skills related to psychological discomfort (Resilient; Able to Manage Stress; Ethical, Has Integrity, Professional) were deemed equally important by both groups. Given that the grading and evaluation were the same whether the students were in the management simulation group or the standard tutorial, it is plausible that the level of psychological discomfort experienced did not vary significantly between the teaching methods.

86 Additionally, Autonomy was valued equally by students in both groups. In studying for the individual final assessment, this competence appears critical for all, irrespective of the pedagogical approach.

4.3.3. Shared Characteristics by Management and Group Work

87 The organisation of the management simulation was based on group work and contrasts with the individual approach of standard tutorials, where no group tasks were required. Students in standard tutorials could prepare their work and review corrections on their own. In contrast, work in the management simulation group required collaboration and collective decision-making, with decisions discussed and finalised before submission for each period. As a result, students involved in the management simulation rated several interpersonal soft skills higher than their peers in the traditional tutorial group, particularly Collaborates, Team Player; Able to Manage Conflict; Effective Communicator.

88 In a management simulation studied by Levant et al. (2016, p. 383), students reported improved proficiency in interpersonal soft skills, including Effective Communicator; Oral Communication; Active listening; Information Sharing following their participation. This suggests that simulations actively engage students in the use of interpersonal soft skills, enhancing their perceived proficiency.

89 Exposing students to situations requiring soft skills within a management simulation highlights their relevance to professional practice. Similar findings were reported by Fortin and Legault (2006), who observed shifts in students' perceptions of the interpersonal soft skills required to work in auditing, depending on whether tasks were conducted individually or collaboratively. For students who attended lectures on an individual basis, perceptions of the importance of teamwork declined over the semester (students perceive an auditor's ability to work in a team as being more important at the beginning of the semester than at the end). On the other hand, a second group of students conducted an auditing case study which had to be done as a group. These students considered interpersonal soft skills to be more important following this group work.

90 Although group work is not unique to management simulations and can be incorporated into various pedagogical formats (e.g., collaborative case studies, group presentations, or oral feedback sessions), it distinguishes simulations from most traditional tutorials, where group work is often absent. In this context, group work seems to match the interpersonal soft skills essential in accounting professions, such as Effective Communicator; Collaborates, Team Player, which frequently appear in job advertisements (51.2% and 46.4%, respectively). Management simulation thus helps students recognise the importance of social interactions in accounting careers.

91 It is also worth noting the dual nature of skills required in job postings. For instance, Autonomous is highlighted in 36% of job ads, suggesting the need for independent work. Simultaneously, almost half of the listings emphasize Interpersonal Skills. Interestingly, 26% of ads mention both Autonomy and Effective Communicator, reflecting the profession's versatility in balancing individual and group work.

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- 93 Finally, we think it is interesting to highlight the ambivalent skills required in job offers. In the job ads, 36% of them highlight the soft skills of autonomy. This suggests that part of the work will be done alone and away from others. At the same time, almost half of the job offers highlight the need for interpersonal skills. Moreover, in 26% of ads, autonomy and the ability to communicate effectively are mentioned jointly, demonstrating the versatility of the profession between individual work and group work.

4.3.4. Shared Characteristics of Management Simulations and Case Studies

- 94 Management simulations require students to make a multitude of business decisions (e.g., marketing, production, supply chain management, and international expansion). This teaching approach gives a representation of the complexity in organisations, in contrast with traditional tutorials, which typically consist of isolated, simplified exercises that focus on specific technical challenges without anchoring them in a broader reality. Understanding and synthesis of complex environments required for decision-making are stimulated by management simulations, which may explain why students in this group perceived certain competences as more critical. As this teaching activity is a more comprehensive and complex activity than standalone exercises, management simulations enhance the soft skill of analytical and synthetic thinking, a quality frequently sought by employers and mentioned in 50% of job advertisements. The guidelines of the RNCP (*Répertoire National des Certifications Professionnelles*) for master's programmes in accounting and management control emphasise this competency: graduates must be able to “conduct a reflective and objective analysis of issues, challenges, and complexities to propose suitable and/or innovative solutions while adhering to changes in the regulations.”
- 95 While management simulations are well equipped to represent complex environments, this feature can also be found in case studies. For instance, Fortin and Legault (2006) demonstrated that problem-solving skills were significantly enhanced through the use of case study exercises in auditing courses, whereas this soft skill was not actively developed in traditional lecture formats.

4.3.5. Unique Features of Management Simulation: Experiential Learning

- 96 Experiential learning is defined as “*constructivist stance towards learning, which suggests learners create meaning from experience*” (Gittings et al., 2020, p. 2). Management simulations place students in the role of decision-makers responsible for corporate strategy. Within this framework, management accounting transitions from being an end in itself to serving as a tool to test the viability of strategic decisions.
- 97 Butler et al. (2019) propose a conceptual framework for applying experiential learning to accounting education. This teaching method requires learners to identify and source resources, formulate questions, define problems, and develop hypotheses to test. Management simulation, as an experiential learning tool, differs from other teaching methods in two key aspects:

- 98 *Need for Active Participation by the Student.* Management simulation prevents students from adopting a passive role. In typical tutorials, a student might not have prepared the exercise and could merely copy corrections without understanding it. It is possible for the student to follow the course passively. However, simulations force the student to take an active role. For example, if the students fail to set a sales price in the simulation, there will be no profit, and if no raw materials are purchased in the simulation software, this will lead to out-of-stock situations. Students must address all management decisions, driving active participation. Additionally, students must independently identify and address critical issues (e.g., supply chain challenges related to cost, lead times, supplier risk, out-of-stock, or overstocking). This distinguishes management simulation from more traditional teaching where the focus on the teacher as expert who presents standardised content and students are expected to replicate the knowledge in exams.
- 99 It is probably for this reason that students in the simulation group perceive the importance of proactivity and taking initiative more strongly. These two soft skills also seem important for employers, as they are mentioned in 22.4% and 23.2% of job postings, respectively. Professional bodies also highlight the changes occurring in accounting professions (CPA Canada, 2022; CNCC, 2023; DFCG, 2023). For example, the association of chartered accountants is behind initiatives like Profession Comptable 2030, which offers support systems for accountants to adapt to changes, such as the decline in revenue from bookkeeping tasks due to digitalisation (e.g., electronic invoicing and AI). It supports the development of new services related to sustainability, consultancy and comprehensive service offerings. Thus, accounting professionals are encouraged to develop skills such as proactivity, learning capacity, and innovation to address these emerging challenges.
- 100 *Iterative Process:* Butler et al. (2019) summarise the four actions that students have to do in experiential learning: *doing* (participating in a new experience), *reflecting* (reflect on the observations of the experiment), *thinking* (integrating observations into logical theories), and *applying* (using theories to make decisions and solve problems). Management simulations facilitate students participating in these actions. After familiarising themselves with a complex scenario, the students use relevant information to make decisions (*doing*). As the results from each period are announced, based on the decisions made, they analyse the consequences of their choices and those of competitors (*reflecting*). This cycle continues, as students refine their decisions to improve the performance of their company in the next period, taking account of the experiences gained in the previous periods and the strategic positioning of their competitors (*thinking and applying*).
- 101 The repetition of this cycle in a longitudinal case explains why the soft skills of curiosity and creativity-innovation are needed to solve problems in an uncertain, competitive, and complex environment. This iterative and recursive learning process makes the difference between simulation and the more traditional case study. For example, Fortin and Legault (2006) did not observe any change in the soft skills of creativity and innovation among the students interviewed after carrying out a case study in auditing.
- 102 Unlike traditional case studies, simulations cultivate adaptability and innovation, as highlighted by Barth and Géniaux (2010). For instance, the ability to manage change—adapting strategies based on environmental and competitive dynamics—proves

particularly relevant to students exposed to management simulations. Furthermore, as Barth and Géniaux (2010) suggest, the ability to find new solutions and adapt is fostered during management simulations. This is why we observe that a capacity for change management is vital to be able to adapt strategies to the environment and competition. It is thus perceived as being more important in the group of students who followed the management simulation. The changes that accounting professions are facing make these soft skills particularly relevant for future professionals.

4.3.6. Acquisition of Hard Skills

- 103 For De Carvalho and De Oliveira Neto (2022), management simulations create an environment close to reality where hard skills can be applied alongside soft skills. This combination is called hybrid skills. However, the authors caution that management simulation can encourage students to focus on soft skills, potentially distracting them from acquiring the hard skills.
- 104 To control for this risk, we compared the grades obtained by the two student groups in their final exams. This comparison is relevant because both groups attended the same lectures and sat the same 2-hour written exam, which mainly tested hard skills (e.g. checking that the student understands cost calculation methods).

Table 6: Comparison of Final Exam Scores (Same for both groups with a focus on hard skills)

	Group Management Simulation	Group Standard Tutorial
N	154	100
Mean	9.36	8.59
(Standard deviation)	3.971	4.27
Comparison of mean (t-test)	1.469	

- 105 The group that followed the tutorial in the form of a management simulation obtained an average mark of 9.36/20 in the final exam. Although this seems higher than for the group that followed the standard tutorial method (8.59/20), the T-test is not significant. In other words, using management simulation did not hinder the learning of hard skills.

5. Conclusion

- 106 This research aims to understand the impact of management simulation on the match between the soft skills expected by employers in the real-world and those perceived as important by accounting students early in their higher education. The results of the quasi-experiment make several contributions, complementing prior studies and providing educators with insights on pedagogical methods. The study sheds light on the effects of an educational tool on the development of soft skills essential for exercise in the profession.
- 107 One interesting finding is that standard tutorials are less effective than management simulations in combating stereotypes about the accounting profession. Stereotypes about accountants are widespread and generally negative (Beard, 1994; Holt, 1994; Hunt et al., 2004; Rocher, 2019, 2021). Hunt et al. (2004) observes that “a majority of the studies

- focusing on the stereotypical views of accountants in movies and fiction report generally negative representations of accountants.”* These portrayals include, according to the authors: (i) poor communication skills (Holt, 1994; Smith & Briggs, 1999); (ii) lack of ethics (Holt, 1994); and (iii) strong technical ability but social inadequacy (Beard, 1994).
- 108 These stereotypes discourage students from identifying with the profession or pursuing an academic career in accounting. The perception of the discipline (particularly its reputation for being dull) dissuades students from continuing their studies in this field (e.g., Manganaris & Spathis, 2012; Tang & Seng, 2016; Elsayed, 2022).
- 109 Our findings indicate that management simulations, and more broadly, pedagogical practices that immerse students in real-world professional scenarios (in line with the principles of Work Integrated Learning), can help to reshape perceptions of accounting careers. Certain innovative teaching approaches may also contribute to this effort. For instance, Rocher (2022) suggests using contemporary art in the teaching of auditing to change students’ views of the profession.
- 110 Management simulations have the distinct advantage of transforming technical knowledge from an end in itself (as in traditional tutorials) into a means to achieve the objectives of a group participating in a competition or project. They call on the application of soft skills alongside technical competencies that professionals and recruiters demand. Moreover, they reveal dimensions of the profession obscured by stereotypical imagery, challenging the negative perceptions of accounting.
- 111 By doing so, management simulations are part of a significant effort by the academic world to improve students’ perceptions of the profession and encourage them to pursue accounting careers. As Byrne and Willis (2005) state: *“If the profession is to be successful in attracting students who have the skills and attributes to become effective accountants, it must seek to influence students’ perceptions of accounting by providing them with a realistic portrayal of the work of an accountant.”*
- 112 From a professional perspective, this research advocates for the evolution of academic programmes towards greater diversity in teaching practices.
- 113 Our research builds on the model proposed by Bui and Porter (2010) regarding the acquisition of accounting competencies. We add a perception gap to the gaps in skill acquisition identified in their model. This new gap could help explain the disconnect between the skills expected by employers and those actually acquired by students. Bui and Porter (2010) identify three gaps: the expected skills gap (the disparity between the perceptions of the professors and of the employers of the skills acquired by the students), the constraints gap (the difference between the skills professors aim to develop and those they are able to teach due to various constraints), and the performance gap (the difference between the skills professors can reasonably teach and what students actually acquire). By introducing the perception gap, our research provides a fresh insight into the misalignment between the demands of the accounting profession and higher education practices.
- 114 The second contribution of this paper is to assist educators and programme leaders in their reflection on their teaching methods. There has been a sharp increase in competition among higher education institutions offering business and management courses. This is largely due to the substantial growth in private education providers, whose student numbers have tripled over the past 20 years⁸. One of the reasons behind this growth is the deregulation of work-study programmes, which generate revenue

that supports the expansion of private institutions. In this context of heightened competition, employability, including job access and employment conditions, has become a key criterion for attracting students. One way for universities to address this challenge is to adapt their curricula to train students not only in hard skills but also in the soft skills essential to their professions, including accounting.

- 115 In this context, management simulations offer a powerful tool for developing a wide range of soft skills. These simulations combine elements of case studies (requiring synthesis skills), group work (encouraging communication and negotiation), and experiential learning (demanding reflection to identify problems, as well as applying creativity and proactivity to address them). While this article does not claim that management simulations are a panacea for teaching management accounting, it does encourage educators to consider the characteristics of the profession and adopt teaching methods that suit its demands.
- 116 To this end, we advocate for a diversification of teaching practices throughout a student's academic journey for three reasons. Firstly, varied learning methods cater to the diversity of students and their preferences for different approaches that better match their individual learning styles (e.g., Stephenson, 2019; Williams et al., 2019). Secondly, teaching is most effective when aligned with the educator's personal teaching style (e.g., Vendirzyk & Bagranoff, 2018). The diversity of personalities among educators should naturally lead to a variety of teaching practices and approaches. Thirdly, diversification prepares students for the wide range of roles within the accounting profession. The soft skills required for management accounting roles, as identified through job postings, reflect general trends in the field. Following Rocher (2019), we use the term 'accountant' to encompass a broad range of roles commonly associated with this title by the general public and by students new to the field. Beyond reductive stereotypes, the variety of roles covered by the term 'accountant' (with varying responsibilities, levels of authority, and organisational contexts) calls for diverse teaching methods to prepare students for the variety of positions they may occupy.
- 117 There is a general consensus that the traditional passive learning approach often used in accounting education (sometimes called 'chalk and talk'; Rosli et al., 2017) benefits from being supplemented with other teaching formats (e.g., Pathways Commission, 2012; Kuang, 2021). Traditional learning is characterised by a teacher seen as an expert delivering information that the student receives passively. While this approach may be necessary for explaining certain elements of a course, we believe it is important to complement it with active learning methods tailored to the characteristics of Generation Z students (e.g., Kuang et al., 2021).
- 118 Some colleagues may hesitate to adopt alternative teaching practices due to concerns about potential negative impacts on students' acquisition of hard skills (De Carvalho & De Oliveira Neto, 2022). In our study, we measured hard skills acquisition through a two-hour written exam under closed-book conditions at the end. Results showed that students from both groups achieved the same level of hard skills. Future research could explore the effects of other active learning methods, such as flipped classrooms or problem-based learning, on the acquisition of hybrid skills, i.e. the combination of hard and soft skills required to complete a particular pedagogical assignment.
- 119 Our research also has methodological implications that open up avenues for further study.

- 120 In this study, we employed a quasi-experimental methodology to compare two teaching methods. Apostolou et al. (2020, 2021, 2022) reviewed the literature on accounting education and found that nearly half of studies rely on qualitative descriptive methods⁹. Among quantitative studies, most rely on data from surveys or exam scores, which do not allow for direct comparisons of different teaching methods. Over the past three years, only 6% of published papers used quasi-experimental methods, and just 3.5% employed experimental methods. Our paper responds to the call by Apostolou et al. (2021) for more robust methodologies in accounting education research, particularly those involving control groups.
- 121 In strict experimental designs, students are randomly assigned to control or experimental groups, with only one factor varied while all other conditions remain constant. However, it is nearly impossible to apply this method when the experimental condition (in this case, the use of pedagogical tools) unfolds over several weeks or an entire semester. Consequently, our methodology is quasi-experimental, as the students were not randomly assigned. Additionally, one might question whether the observed outcomes were due to the teaching practice itself or simply the experience of participating in a management simulation. On this point, students in the standard tutorial group also participated in a management simulation during the semester, but it was unrelated to the management accounting course. This allowed us to compare two teaching practices: one group following a management accounting course with a simulation-based application of their knowledge, with the other group attending the same management accounting course but taught through standard exercises who had participated in an unrelated simulation. This design ensures that the results reflect the effect of the teaching practice rather than the act of participating in a simulation.
- 122 Future research could examine other learning methods (e.g., flipped classrooms, challenge-based learning) while considering the soft skills they develop and whether these skills align with professional expectations.
- 123 Our study focused on first-time accounting students in higher education. Examining the perception of expected soft skills among students in master's programmes could further inform the study of soft skills teaching in higher education.
- 124 Finally, our results highlight significant effects of control variables, particularly gender, on perceptions of the profession. The profession has recognised the importance of addressing gender pay equality. For example, OMECA (2023) shows that women are overrepresented in lower-paid roles and underrepresented in higher-paid roles within firms. Future research could explore how universities might implement pedagogical measures to support and promote gender pay equality.

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APPENDIXES

Appendix 1: Glossary of Coding Terms	
Soft Skills	Terms Used in Job Postings
Curious	Curious
Capacity for Learning	Adaptability, continues to learn, ability to adapt to a changing environment
Collaborates, Team Player	To collaborate with all teams, team spirit, cross-functional work, being well-liked by colleagues, empathy, ability to work in a team, collaborative spirit, joint initiatives
Manages and motivates a team	To unite, leadership, animation, to integrate human factors, to coordinate a team, to create and animate a network.
Creative, Innovative	Innovative, developing solutions, offering solutions
Shows resilience and can manage stress	Stress resistance, self-control, working efficiently under tight deadlines
Persuasive, Strong Negotiation Skills	Force of conviction, pedagogy, confident demeanor, influencing, having an impact on others
Adaptable to change, Able to Manages Change	Improve/optimize processes/tools/procedures/work methods, challenge and evolve the existing, propose development initiatives, improvement and optimisation of processes, continuous and permanent improvement, facilitate change, fulfillment in transforming environments, continuous improvement
Ethical, Has Integrity, Professional	Respect for confidentiality, reliability, responsibility, involvement, commitment, discretion, high standards, ethics, trust

Able to Manage Conflict	
Analytical, Critical Thinker	Data management and analysis, synthesis, analytical skills, critical review, diagnosis, understanding of data/information/numbers, analytical, big picture
Intellectually Quick	To evolve in a complex environment, to adapt to stakeholders/international contexts, ease in changing environments, open-mindedness, work transversally, to be agile, to work collaboratively
Offers Ideas and Suggestions	Proactive, decision-maker
Proactive, Takes Initiative	Initiative, decision-making ability, proactivity
Effective Communicator	Interpersonal skills, relational abilities, listening, writing skills, relationship with others, written and oral expression, relational sense, good communication skills, to connect with people, to formalise and present work
Autonomous	Autonomous, autonomy
Diplomatic	Empathetic approach, open dialogue, constructive debate, partnership
Rigorous	Rigor, rigorous
Organised, Methodical	Organisation= managing multiple projects, priority management, punctual, practical sense, sense of organisation, anticipation, organising one's work according to priorities and objectives, planning, meeting deadlines, ability to manage the workload and priorities
Capable of Synthesis	Synthesis skills
Versatility	Versatile
Enjoys Challenges	Likes challenges
Numbers-Oriented	Numerical aptitude, manipulate numbers, be at ease with numbers
Business-oriented	Results-driven, customer-focused, process-oriented, strong focus on customer satisfaction and service quality
Dynamic	Dynamic, responsive, available
Enjoys Challenges	Enjoys challenges
Other	Bold, persistent, ambitious, positive, tech-savvy, tenacious, respectful, detail-oriented

NOTES

1. The Association of Financial Directors and Management Controllers
 2. American Institute of Certified Public Accountant and Chartered Institute of Management Accountants
 3. National Company of Auditors
 4. IAESB: International Accounting Education Standards Board; CPA: Chartered Professional Accountant; DFCG: Association of Financial Directors and Management Controllers; CGMA: Chartered Global Management Accountant
 5. In 2024, the university in southern France where this research project took place is still exploring ways to adapt its programmes in order to comply with this regulation.
 6. <https://www.education.gouv.fr/les-cordees-de-la-reussite-permettre-aux-eleves-de-batir-et-de-concretiser-un-projet-d-orientation-306210>
 7. n° 2018-769 DC of 4th September 2018
 8. Revue Challenges (2022): https://www.challenges.fr/grandes-ecoles/un-quart-des-etudiants-sont-inscrits-dans-le-privé_839743
 9. We exclude here papers dealing with cases or papers containing exclusively advice on implementing learning methods and strategies.
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ABSTRACTS

Accounting is often unfairly perceived as a dull and boring career choice by the general public and young students starting out on their professional journey. In this article, we examine the effect of teaching methods on students' perception of the soft skills demanded by employers. We do this by conducting a quasi-experiment comparing the effects of two different teaching methods on student perceptions. In one case, the course was taught using the format of standard tutorials (application of knowledge through exercises with corrections by the teacher) and, in the other, it was taught through business simulations (applying knowledge to make decisions and manage a fictitious company). Our results show that business simulations gave first-time accounting students a better understanding of the soft skills required by practitioners and recruiters. These findings highlight the importance of giving a realistic representation of the profession (unencumbered by stereotypes), so that accounting becomes more attractive as an education option.

La comptabilité véhicule souvent injustement, une image terne et ennuyeuse, auprès du grand public et des jeunes étudiants choisissant leur orientation. Dans cet article, nous questionnons l'effet de pratiques pédagogiques sur la perception par les étudiants, des *soft skills* attendues par les employeurs. Pour cela nous réalisons une quasi-expérimentation dans laquelle nous comparons les perceptions des étudiants selon que le cours ait été animé sous un format classique (application des connaissances par le biais d'exercices avec corrigé par l'enseignant) ou sous la forme d'une simulation de gestion (application des connaissances en vue de prendre des décisions et piloter une entreprise fictive). Les résultats de la recherche montrent qu'une

simulation de gestion, plus que les travaux dirigés classiques, permettent aux primo-apprenants en comptabilité, d'avoir une meilleure perception des *soft skills* attendues par les praticiens et les recruteurs. Nos résultats rappellent l'importance de donner une représentation réaliste (éloignée des clichés) de la profession, afin de rendre les filières d'enseignement de la comptabilité plus attractives.

INDEX

Mots-clés: soft skills, simulations de gestion, enseignement de la comptabilité

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