

COMPETENCIES OF ACCOUNTANTS AS DETERMINANTS OF EMPLOYABILITY

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Purpose: Purpose of the article is to identify the competencies of accountants and their impact on initiation, internal and external employability.

Design/methodology/approach: The study was carried out using a diagnostic survey method. A questionnaire was used as a survey technique for the study.

Findings: The results indicate that accountants' employability is most strongly influenced by: their knowledge of accounting and taxation, digital competence and responsibility.

Research limitations/implications: Survey according to a questionnaire developed by the author. The survey targeted accounting offices, the impact of accounting competence on employability in internal accounting was not verified.

Practical implications: The results of the study can be helpful in developing accountants' competencies and shaping their position in the labor market.

Social implications: Developed catalog of competencies can generate economic, social benefits.

Originality/value: Research issues addressed demonstrate the impact of accountants' competencies on their employability.

Keywords: competencies, accountant, employability.

Category of the paper: Research paper.

1. Introduction

Progressive development of the economy influences the qualitative structure of labor demand thus increasing the demand for highly skilled professionals (Myjak, 2019). For employers, employees are the most important resource in an enterprise. The lack of employees with certain competencies can make it difficult and sometimes even impossible to meet the expectations of customers and stakeholders.

The cognitive purpose of the study is to identify the competencies of the accounting profession and their impact on initiation, internal and external employability. For the purpose of the study, the following research questions were formulated:

PB1: Which competencies of accountants significantly affect employability?

PB2: Which competencies of accountants increase employability?

PB3: Is the nature of the influence of accounting competencies differentiated by initiation, internal and external employability?

In order to achieve the above objective and answer the research questions, a critical analysis of the subject's literature and a diagnostic survey method using a survey technique were applied. The survey was conducted among accounting office managers.

2. Literature review

2.1. Competencies

Competencies have a major role in the modern labor market, being a combination of knowledge, skills and personality traits. The development of competencies benefits not only employees, but also business entities, as it allows to increase efficiency, competitiveness or productivity (Polonowska, Grześ-Bukłaho, 2022). Employee competencies are part of numerous studies from the cognitive side and the impact on the functioning of business entities. Many definitions of competencies can be found in the literature. In the traditional view, employee competence includes competence in terms of their knowledge and individual qualities necessary to perform professional tasks (Teddy, 2005). A. Pochtowski (2003) defines competencies as a set of permanent characteristics of a person, forming a causal relationship with the high or above-average work results achieved by him. T. Rostowski (2012) emphasizes that an employee's competencies are used and developed in the work process which allows business entities to achieve strategic goals. The components of the concept of competence are presented in Table 1.

Table 1.

Components of competence

Author	Components of competence
M. Butkiewicz (1995)	knowledge; abilities; responsibility; the power to act and decide
A. Sajkiewicz (2004)	knowledge; experience; ability; predisposition to team activities; personality; principles
T. Oleksyn (2006)	abilities, education; knowledge; experience; practical skills; intrinsic motivations; attitude; behaviour; health; values; ethical principles; creative thinking
S. Borkowska (2014)	knowledge; abilities; motivations; attitude
P. Wachowiak, S. Gregorczyk (2018)	knowledge; abilities; personality traits; experience
M. Kozińska (2022)	cooperation with others; emotional intelligence; people management; entrepreneurship; digital competences; engineering competence; solving complex problems; creativity; critical thinking; cognitive flexibility

Source: own study.

Competencies can be divided into hard skills and soft skills. Hard skills can be acquired by anyone in education processes, by participating in training, courses, or gaining experience in professional work (Sak-Skowron, Gąsior, 2022). The need for traditional hard accounting competencies such as bookkeeping, information processing, data grouping, reporting, and recording routine operations will be less and less needed in the modern world (Melnik et al., 2020). However, employers pay a lot of attention to developed digital competences in connection with the development of technology. Currently, soft skills, which are related to the predisposition to work with people and are universal for most positions, are more important for employers. Soft skills can be considered as useful traits for strengthening graduates' aspirations for personal development and employability (Andrews, Higson, 2008).

The authors also distinguish personal and interpersonal (social) competences. Personal competences are individual properties of a person – regarding knowledge, skills, aptitudes, preferences, and attitudes. In terms of professional competences, these are, for example: flexibility of thinking, readiness to learn, creativity, independence, coping with stress and openness to change. This type of competence not only determines the potential of the employee, but also allows him to distinguish him from other employees. On the other hand, social competences are manifested in social interactions with other people or a social group, the following are particularly important in this area of competence: teamwork, communication skills, personal culture, sharing knowledge and experience, as well as relationships with clients, co-workers and superiors (Paszkievicz, Silska-Gembka, 2013). M. Wats and R.K. Wats (2009) indicate that 85% of soft skills can determine the success of an employee in the recruitment process, effectiveness at work or the possibility of professional promotion.

2.2. Employability in the accounting market

Providing accounting services is associated with constant changes, and not only in terms of legal regulations. Paper records of economic events are being replaced by process automation, and accountants are preparing more and more information necessary for management processes (Magnuszewska, 2022). Artificial Intelligence is increasingly used, for example in the field of automatic reading of paper invoices or online invoicing. Companies also use robots that support employees in HR and payroll systems or by posting simple business operations. Accounting is a field that requires adapting to new technologies, changing business needs, and tax and legal regulations. The basis for providing accounting services is to have knowledge of accounting and taxes and to use this knowledge in practice. Modern realities require accountants to have a creative approach to solving problematic situations, the ability to make decisions independently, and knowledge of international reporting (Chulpanovna, Botiraliyevna, Turgunovich, 2021).

The information provided by accountants must be reliable, reliable, timely and relevant. It is the accountants who are obliged to prepare data that correctly reflect the property and financial situation of the business entity. Therefore, accountants in their work should be guided

by the principles of professional ethics, as well as not succumb to pressure from superiors in order to avoid or understate tax liabilities. (Huterski et al., 2020).

Changes taking place in business entities, flexible forms of employment, new conditions of work are conducive to the growth of the concept of employability. Employability is defined as an individual's ability to be employed (Wiśniewska, Wiśniewski, 2017). Employability is the ability to look for one's place in the labor market and the ability to realize one's potential through employment. Employability can be considered at the macro as well as microeconomic level. In macroeconomic terms, it refers globally to the labor market, while in microeconomic terms, it applies to individuals. According to M. Fugate, employability is the individual characteristics of an individual that allow him or her to adapt to the labor market (Fugate, 2006).

According to C.M. Van der Heijde and B.I.J.M. Van der Heijden, employability is based on the competence of the employee. Optimal use of the individual's professional competences affects the ability to permanently maintain or create work. The goal of each employee is to make optimal use of the potential of competences and qualifications. The factor shaping employability is not only the degree of meeting the requirements specified for a given position, but also the attractiveness of employment, distinguishing the employee on the labour market (Jeruszka, 2017).

The concept of employability has evolved over the years, from the ability to take their first job, through the skills and abilities that allow employees to manage their professional careers. However, employability is also about the personality traits of employees that allow them to stand out in the labor market (Tymon, 2013).

M. Hofaidhllaoui distinguishes three types of employability: initiatory (understood as the ability to take up the first job after completing education); internal (as the ability to advance within the organisation, resulting in increased powers and responsibilities) and external (as a change of workplace) (Hofaidhllaoui, 2013). Similarly, Rothwell and Arnold (2017) define employability as the ability to keep a job and find a specific new job. Employability is also the skills that allow you to be constantly attractive on the labor market (Butum, Nicolescu, 2019).

Achieving professional aspirations by employees is closely related to employability, which can be shaped by developing knowledge, skills, attitudes, experience or personal variables.

2.3. Labour market expectations and accounting competencies

The legal regulations do not currently regulate the requirements in the accounting profession. Polish legislation only indicates the requirements for the chief accountant in the public finance sector (Article 54(2) of the Public Finance Act). In a rapidly changing environment, the demands placed on accountants are constantly changing. A modern accountant should: have analytical thinking skills, the ability to solve problems, understand the specifics of business functioning. Despite the ongoing processes of globalization and digitization, employers require accountants to have interpersonal skills, developed

communication skills, and teamwork skills (Odia, Oke, 2018). It is also necessary to know IT tools and develop digital competences. Knowledge and professional experience are very important in the profession of accounting, but soft skills are becoming increasingly important. They are helpful in adapting to constant change (ACCA, 2016). T. Zygmanski (Zygmanski, 2015) conducted a study in which respondents indicated employers' expectations of high school and university graduates for the position of an accountant. The most common expectations were: knowledge of accounting principles, timeliness of work, accounting skills as well as accuracy, reliability, diligence and regularity. Table 2 presents the competences and personal characteristics required of persons practicing the profession of an accountant.

Table 2.*Accountant competencies*

Source	Accountant competencies
Klasyfikacja Zawodów i Specjalności– Księgowy (331301)	computer skills and Internet skills; mathematical skills; reading comprehension and writing skills; motor skills; planning and organizing work; influence; oral communication; team collaboration; troubleshooting
Raport „Portret księgowego”	competence in the field of taxation; competences in the field of accounting; organization of one's own work; troubleshooting; competences in the field of human resources and payroll; communication in the team; understanding the principles of business operation; time management; IT/IT competence; communication with other departments of the company; soft skills (negotiations, teamwork)
Zdefiniowanie zawodu księgowego badanie opinii przedsiębiorców – raport SKwP, Warszawa 2022	ethical attitude; managerial and technical competences; willingness to develop; inquisitiveness; language competence; resistance to stress; responsibility; IT/IT competence; diligence; reliability; self-reliance; quick response to the needs of management and the environment; honesty; communication skills; soft skills, organizational skills; and personal skills, the ability to explain complex regulations in a simple way; high ethical level; involvement; analytical skills; problem-solving ability; industry knowledge
Paszkievicz A., Silska-Gembka S.	conscientiousness; accuracy; involvement; the ability to work under time pressure; responsibility; motivation to develop; timeliness; resistance to stress; regularity; flexibility in operation; goal-oriented and results-oriented; communicativeness; organizational skills; ability to work in a team; customer orientation; interpersonal skills; openness; team management skills; high personal culture; the ability to think analytically; independence in action; problem-solving skills; the ability to learn quickly; creativity; prioritisation

Source: own study (Klasyfikacja zawodów i specjalności, www.psz.praca.gov.pl, dostęp z dn. 2.01.2024r.; Raport „Portret księgowego”, 2017; Raport SKwP, 2022; Paszkiewicz, Silska-Gembka, 2013).

Current updating of knowledge by accountants is essential for proper and reliable performance of professional work. However, most of the competencies mentioned are soft competencies, which are called competencies of the future for the accounting profession.

3. Methodology

The research procedure was carried out in two stages. First, a catalogue of competences was developed on the basis of the literature. Then, a study was carried out to verify whether the developed catalogue of competences affects employability. The survey was carried out between 15/12/2023 and 31/01/2024 using the diagnostic survey method. The study used a survey technique, the tool of which was a questionnaire. The questionnaire consisted of three questions containing the same catalogue of competences. The first one examined the impact of accounting competences on initiation employability, the second on internal and the third on external employability.

The selection of the sample was intentional and random. The request to complete the questionnaire was directed to accounting offices. Randomness was achieved by using the non-return dependent sampling procedure. The survey was conducted using an online database of companies and decision-makers, i.e. BNF (bnf.pl, accessed on 10/12/2023).

Entities registered under the keyword "Accounting and tax advisory offices" were found from the database. As of 10.12.2023, 20,445 accounting and tax advisory offices were registered in the database. 15% (i.e. 3,067) of registered entities were selected for the research sample.

The answers given by 192 respondents were analyzed. The majority of the research sample were women (81.25%), the overrepresentation of women is related to the feminization of the accounting profession. The largest percentage of respondents were people aged 41-45 (18.75%) and 51-55 (17.71%). The smallest group were respondents up to 26 years old (2.08%) and 56-60 years old (5.21%).

Respondents from 15 voivodeships took part in the survey, no questionnaire from the Lubuskie Voivodeship was received. The largest percentage of respondents were residents of the Mazowieckie (17.71%), Wielkopolskie (13.54%) and Śląskie (12.50%) voivodeships. The lowest number of respondents came from Podlaskie (1.04%) and Warmińsko-Mazurskie (3.13%) voivodships.

4. Findings and their interpretation

The catalogue of accountant's competences used in the study was created on the basis of an analysis of the literature. In order to verify whether the selected competencies affect the types of employability tested, i.e. initiatory, internal and external, a reliability test was carried out. Table 3 shows Cronbach's alpha values (α). The obtained Cronbach alpha values (α), all above 0.90, confirm the reliability of the presented catalogue of competencies affecting employability.

The next stage of the study was to conduct a reliability analysis for the three types of employability for the respondents, excluding one of the features. The obtained results of Cronbach's alpha (α) are presented in Table 4. All the obtained Cronbach alpha values (α), for individual employability types, are close to the total Cronbach alpha values (α). This means that the elimination of competences did not improve reliability, and thus the entire catalogue of competences is important and affects employability.

Table 3.

Reliability statistics for different types of employability

Type of employability	Cronbach alpha
Initiatory (I)	0.91
Internal (W)	0.94
External (Z)	0.96

Source: own study.

Table 4.

Reliability statistics for each type of employability after excluding one of the competencies

No.	Competencies	Cronbach alpha after removing competency		
		Initial employability	Internal employability	External employability
1	knowledge of accounting and taxes	0.91	0.94	0.96
2	understanding the principles of business operation	0.91	0.94	0.96
3	ability to think analytically	0.91	0.94	0.96
4	compliance with ethical principles	0.91	0.94	0.96
5	language competencies	0.92	0.95	0.96
6	time management	0.91	0.94	0.96
7	IT/digital competencies	0.91	0.94	0.96
8	team management	0.91	0.94	0.96
9	quick learning	0.91	0.94	0.96
10	conscientiousness	0.91	0.94	0.96
11	accuracy	0.91	0.94	0.96
12	organization skills	0.91	0.94	0.96
13	independent decision-making	0.91	0.94	0.96
14	ability to work in a team and between departments	0.90	0.94	0.95
15	engagement	0.90	0.94	0.95
16	working under pressure	0.91	0.94	0.95
17	responsibility	0.90	0.94	0.95
18	motivation for professional development	0.90	0.94	0.95
19	goal-oriented and result-oriented	0.91	0.94	0.95
20	inquisitiveness	0.91	0.94	0.95

Source: own study.

The study assumes that if the percentage of assessments is over 50%, it indicates the nature of the impact of competences on the employability of accountants. On this basis, it was determined that none of the above-mentioned competences has a negative impact on employability. The absolute value of 14 of the above-mentioned competences has a positive impact on initiatory, internal and external employability. According to the respondents, "team management" has a neutral impact on initial employability, but the importance of this competence increases in the case of external employability.

Table 5.*Impact of competencies on initiation, internal and external employability*

Competence component	Initial employability			Internal employability			External employability		
	-*	-/+	+	-	-/+	+	-	-/+	+
knowledge of accounting and taxes	2.1	5.2	92.7	0.0	3.1	96.9	1.0	5.2	93.8
understanding the principles of business operation	3.1	24.0	72.9	0.0	17.7	82.3	1.0	24.0	75.0
ability to think analytically	0.0	5.5	94.5	0.0	6.3	93.8	1.0	10.4	88.5
compliance with ethical principles	3.1	16.7	80.2	1.0	10.4	88.5	3.1	24.0	72.9
language competencies	4.2	34.4	61.5	1.0	40.6	58.3	2.1	18.8	79.2
time management	0.0	12.5	87.5	1.0	6.3	92.7	0.0	17.7	82.3
IT/digital competencies	0.0	6.3	93.8	0.0	9.4	90.6	0.0	6.3	93.8
team management	4.2	56.3	39.6	1.0	40.6	58.3	1.0	25.0	74.0
quick learning	0.0	5.2	94.8	0.0	8.3	91.7	0.0	28.1	71.9
conscientiousness	0.0	0.0	100.0	0.0	2.1	97.9	0.0	10.4	89.6
accuracy	0.0	0.0	100.0	0.0	3.1	96.9	0.0	10.4	89.6
organization skills	0.0	5.2	94.8	0.0	7.3	92.7	0.0	10.4	89.6
independent decision-making	2.1	15.6	82.3	1.0	9.4	89.6	1.0	10.4	88.5
ability to work in a team and between departments	1.0	10.4	88.5	1.0	7.3	91.7	0.0	11.5	88.5
engagement	0.0	5.2	94.8	0.0	2.1	97.9	1.0	11.5	87.5
working under pressure	0.0	5.2	94.8	1.0	4.2	94.8	0.0	11.5	88.5
responsibility	1.0	3.1	95.8	0.0	4.2	95.8	1.0	8.3	90.6
motivation for professional development	2.1	11.5	86.5	0.0	6.3	93.8	1.0	8.3	90.6
goal-oriented and result-oriented	2.1	22.9	75.0	1.0	17.7	81.3	0.0	16.7	83.3
inquisitiveness	2.1	10.4	87.5	0.0	12.5	87.5	1.0	14.6	84.4

* - - weakens (the sum of the answers "very weakening" and "rather weakens").

-/+ - is neutral.

+ - strengthens (the sum of the answers "rather strengthens" and "very strengthening").

Source: own study.

The study assumes that if the percentage of assessments is over 50%, it indicates the nature of the impact of competences on the employability of accountants. On this basis, it was determined that none of the above-mentioned competences has a negative impact on employability. The absolute value of 14 of the above-mentioned competences has a positive impact on initiatory, internal and external employability. According to the respondents, "team management" has a neutral impact on initial employability, but the importance of this competence increases in the case of external employability.

Regardless of the type of employability (initiatory, internal, external), respondents indicated that: "accounting and tax knowledge", "digital/IT competence" and "responsibility" are the three elements that have the strongest impact on employment.

The respondents unequivocally concluded that "conscientiousness" and "accuracy" have a fully positive effect on initiatory employability. In addition, "ability to learn quickly", "organisational skills" and "responsibility" are of great importance when taking up your first job.

In the case of a change of position within the organization, "the ability to cooperate in a team and between departments", "time management" is important. Internal employability is positively influenced by "understanding the principles of business operation", which can be the result of experience gained in a given organization.

When changing employers, respondents pointed to the positive impact of "motivation for personal development" and "responsibility".

The study shows that "language competences", although they affect employability, are not treated as the most important.

5. Discussion and conclusions

Accounting competence research is not a new phenomenon in the literature, but the changing economic environment affects changes in the significance of some competences. The results obtained are comparable to the research conducted by H.D. Rufino, R.G. Payabyab, G.T. Lim (2017), who analyzed the competence requirements of accountants. These studies have shown that knowledge, skills and values are always used at work. Teamwork, analytical thinking, and interpersonal skills were also emphasized. However, these studies have shown that computer science knowledge is used sporadically. In recent years, however, we have seen a high demand for digital competences, which was also noticed by respondents in the presented results of the current survey, indicating these competences as important in terms of employability.

In an earlier survey on the competences necessary at the stage of looking for the first job by accounting graduates, the respondents, as in this survey, emphasized the importance of IT, interpersonal and personal competences. In terms of interpersonal and personal competences, teamwork skills and good communication were indicated (Ismail et al., 2020). Here we have comparable results to the current study.

Referring to the research questions formulated in the introduction, it can be stated that the adopted catalogue of competences has a positive impact on employability, regardless of its type. The only exception is "team management", for which respondents indicated neutral impact in the case of initiation employability.

Changes in the economic environment affect the way accountants perform their work, who, in order to fully meet the expectations of employers, should constantly develop not only hard skills, but also the importance of soft skills. The conducted research has shown the strength with which individual competences affect the employability of accountants. This survey can be useful for accountants to develop their own competences and shape a distinctive attitude in the labor market. Further research could focus on accounting competences, taking into account the industry or sector in which they work.

The limitation in the survey is the number of respondents. The survey was conducted among employees of the private sector, it would be worth analyzing the competences required of accountants in the public sector.

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