

The Expectation-Performance Gap regarding Professional Skills of Intended Auditors: Perception of External Auditors in Bangladesh

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Abstract

Survival of educational institutions in today's rapidly changing and dynamic business environment depends on meeting the expectations of the business world. This is true for the accounting discipline as well as others. This research aims to ascertain the level of professional skills (according to IES-3) that are considered important by external auditors for a graduate who intends to be auditors. The research has four dimensions under professional skills: Intellectual skills, Interpersonal and communication skills, personal skills and organizational skills. This research is based on survey questionnaire and related secondary data. Findings reveal that no dimension of professional skills is up to the mark. The educational institutions as well as students should be more concerned about this.

Key words: Professional skills, Intellectual skills, Interpersonal and communication skills, personal skills and organizational skills.