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EMPLOYER SURVEY RESULTS: ACCOUNTING 2026

Survey period:
February–May 2026

Objective:
To determine social partners' views on how well students of the Accounting study programme are prepared for their future profession.

SURVEY RESULTS (=10)

Respondents by Company Size

Micro (up to 10 employees)	Small (10–50 employees)	Medium-sized (50–250 employees)
3	4	3

Key Assessment Results

The students' personal qualities received the highest average rating (4.33 points), while competences in taxation and finance received the lowest ratings. However, the results for financial competences should be interpreted with caution, as 43% of the responses in this category were "Unable to answer".

Assessment criterion	Average Rating (1–5 points)
Organisation of the placement	3.97
Conditions for preparing the placement report	3.77
Placement conditions provided by the company	4.10
General competences	3.87
Accounting skills	3.95
Taxation skills	3.53
Financial skills	3.53
Personal qualities	4.33

Highest-Rated Indicators

Assessment criterion	Average Rating (1–5 Points)	Good and Very Good
Benefits of the placement for the future profession	4.70	100%
Workplace and work equipment	4.70	100 %
Interest in the profession	4.70	100 %
Conscientiousness	4.70	100 %
Professional communication	4.70	100 %
Preparation of accounting entries	4.60	100 %

Key Observations

All respondents rated the benefits of the placement for the student's future profession as good or very good. This confirms the relevance of the placement content and its direct link to professional practice.

Students' work discipline, computer literacy and communication skills were rated positively, with only good or very good ratings recorded in all these areas.

A total of 70% of respondents were unable to assess the support provided by the higher education institution's placement supervisor. This is not a negative result; however, it indicates a need to ensure that employers have a clearer understanding of the supervisor's role and contact with the company during the placement.

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Areas for Improvement and Recommendations

The lower ratings relate primarily not to students' overall preparedness but to the development of specific practical skills and opportunities to demonstrate them during the placement. It is therefore recommended that the current strengths be maintained while the areas identified below are strengthened in a targeted manner.

Area for Improvement	Average Rating	Recommended Action
Knowledge of tax legislation	3.60	Include more practical scenarios involving the application of legislation and tax return preparation.
Time taken to complete tasks	3.50	Introduce integrated assignments with clear deadlines and a focus on prioritising tasks.
Financial analysis methods	3.43*	Include at least one task involving financial ratio analysis and the formulation of conclusions during the placement.
Preparedness to use accounting software	3.91	Expand practical work with different software packages and realistic document workflows.

** The average rating for financial skills was calculated using only the responses of respondents who were able to assess these skills.*

Accounting Software Used by Employers

Software	Number of Respondents
Rivilė	5
B1	2
Pragma (including versions 3 and 2)	2
Navision	1
Agnum	1
BSS	1
Lobosoft	1
TSM	1

Recommended Actions

Increase the number of practical scenarios, legislative research tasks, tax calculations and tax return preparation exercises in taxation subjects. Accounting software training should cover the entire document and accounting process cycle rather than only the functions of a specific system. Practical training should focus primarily on Rivilė, B1 and Pragma while also introducing the operating principles of other ERP systems. More complex, time-limited tasks should be included to develop working efficiency, prioritisation and independence. Placement tasks should also include a more clearly defined financial analysis component, enabling employers to assess students' ability to calculate financial indicators, interpret results and formulate recommendations.

Summary

The survey results show that students of the Accounting study programme begin their placements well prepared, are conscientious and motivated, and communicate professionally. Eight out of ten respondents would be willing to accept students for placements next year, while no negative responses were received. This is a strong indicator of the programme's quality and employers' confidence in it.