



EMPLOYABILITY SKILLS DEVELOPMENT OF FINANCIAL ACCOUNTING STUDENTS IN SECONDARY SCHOOLS IN ANAMBRA STATE

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Abstract

The study determined the employability skills development of financial accounting students in secondary schools in Anambra State. Three research questions guided the study and three null hypotheses were tested at 0.05 level of significance. A descriptive survey research design was adopted for the study. The population consisted of 296 financial accounting teachers in secondary schools in Anambra State. A sample size of 89 teachers was determined using a stratified random sampling technique. A structured questionnaire was used for data collection. The instrument was validated by three experts. The reliability of the instrument was ensured using pilot test technique. Data collected were analyzed using Cronbach Alpha formula which yielded reliability index of 0.85. Data related to the research questions were analyzed using mean and standard deviation while analysis of variance (ANOVA) was used to test the three null hypotheses at 0.05 level of significance. Findings of the study revealed that financial accounting teachers agreed that skill-based competition, active listening activities and digital literacies develop students' employability skills in financial accounting in secondary schools in Anambra State to a great extent. Findings also indicated that there was no significant difference among the three groups in terms of their mean ratings on the extent skill-based competition, active listening activities and digital literacies develop students' employability skills in financial accounting in secondary schools in Anambra State based on years of teaching experience. Based on the findings, it was concluded that the development of employability skills among secondary school students is important for the future of the nation and financial accounting teachers need to employ effective strategies to enhance students learning experience. It was recommended among others that professional bodies such as the Association of Business Educators of Nigeria (ABEN) and examination bodies such as National Business and Technical Education Board (NABTEB), West African Examinations Council (WAEC) and National Examinations Council (NECO) should organize seminars, workshops and in-house training for teachers and textbook authors on employability skills development of financial accounting students.

Keywords: Employability skill, financial accounting and secondary schools

Introduction

Education is regarded as an instrument per excellence for sustainable national development and global competitiveness. Education is a basic necessity of life and an important factor which brings about changes both individually and nationally. Education enables people to compete favourably with the best of the world and it has a long-standing connection with the economy. According to Agi and Yellow (2013), education is critical to the development of human resources, impartation of appropriate skills, knowledge and attitude. It is a basis for transformation, industrialization and a highway to knowledge. In Africa, where growth and development are essential for poverty



alleviation, education particularly secondary education becomes a critical factor for any meaningful development (FRN, 2013).

Secondary education is the education given to a child between the ages of 11-18 years. In Nigeria, secondary schools are regarded as the principal vocational institutions intended to prepare students for entry into various trade areas through the acquisition of skills. It is the form of education children receive after primary education and before tertiary stage. In order to realize fully the contributions of education to the achievement of national educational goals, emphasis is placed on the broad goals of secondary education. The broad aims of secondary education according to Federal Republic of Nigeria (FRN) (2013), are the preparation of students for useful living within the society and for higher education. It also provides technical knowledge and vocational skills; inspire desire for self-improvement and achievement. Secondary education comprised junior secondary level tagged Upper Basic (JSS1-3) and senior secondary level (SSS1-3). Stakeholders in education including employers of labour are concerned about the students' acquisition of skills relevant to today's world of work. Major areas of skill acquisition in secondary education include business studies, basic technology, practical agriculture, home economics and computer studies at the junior secondary level (Okoye & Udoudo (2015). At the senior secondary level, each of the integrated subjects was split into many distinct subjects such as vocational subjects like commerce, typewriting, office practice, shorthand, home management, food and nutrition, clothing and textile, book keeping and financial accounting.

Financial accounting as one of the vocational subjects offered at the senior secondary school level, helps in the acquisition of vocational skills, knowledge, attitudes, values and competencies towards solving problems and the satisfaction of real needs in life (Ubulom & Ogunite, 2017). According to Ndinechi and Obidile (2013), financial accounting is concerned with the acquisition of knowledge for recording, analyzing, interpreting and summarizing the financial data of an organization or enterprise. It is fundamentally a programme that involves the acquisition, conservation and recording of business transactions. Financial accounting is an area of study needed to equip the youths with knowledge, skills and attitude necessary for efficient financial calculation required for occupational competence, and economic activities of organizations are measured, recorded and communicated to interest parties for analysis and interpretation (Umunna in Ezeani, 2012). This is rooted on the need to keep the records of business transactions. The objective of studying financial accounting at the senior secondary school level includes the enablement of senior secondary school students to appreciate the basic rules, functions and principles of accounting. The subject also helps to lay proper foundation for further study of accounting and allied courses at higher levels and to enable the students understand basic accounting principles, practices and their applications to modern business activities (Abbey & Okorogba, 2017).

In every business establishment, be it government establishment (parastatals), private companies, banks and other financial institutions, the importance of accounting cannot be overemphasized. The role of accounting activities in the operation of business enterprises include the recording of financial data, analyzing financial data, preparation of accounting statements and communicating financial information to employers. The 21st century economy needs highly trained and skilled human capital. Though students may have acquired necessary subject specific skills, it is not often sufficient for them to be recruited. Employers are expressing dissatisfaction with secondary school graduates' overall work-related skills and preparedness for jobs. Education columnists (Parker, 2011; Dixon, 2013), while lamenting graduates' unpreparedness to compete for existing jobs, indicted schools for not teaching students basic skills that lead to critical thinking. Secondary school leavers



need to learn, alongside academic studies, character and life skills which consist of developing self-esteem, self-confidence, interpersonal skills that will help them to cope with the real world of work. This concern for school graduates' skillfulness and readiness for the world of work has led to the concepts of "employability" and "employability skills" which cuts across different fields of studies and careers.

Educational institutions are required to turn out qualified graduates to meet the needs of employers and national development through the inculcation of employability skills. The goal of accounting education is to provide students with hands-on, technical training that prepares them for the rapidly evolving 21st century workforce. While technical skills and subject-specific knowledge are important to employers, employability skills are essential to students' professional development. Employability skills are the core, transferrable skills that are needed in nearly every job (Dave, 2017). These core skills for employability are both important for employers' recruitment and they enhance an individual's ability to secure a job, retain employment and move flexibly in the labour market as well as engage in lifelong learning. According to Toland (2011), employability skills are non-discipline specific, economically valuable skills required to get initial employment, progress in a job, as well as secure another job when desired.

Employability skills are as critical to getting a job as anything students could learn in the classroom. Teaching these skills in the classroom and providing authentic work experiences where the graduates can showcase what they learned is very important to the graduates' development. When students learn how to conduct themselves in the 21st century workplace, they will be adequately equipped to succeed in a broad range of careers?not just their fields of interest. Some of these core employability skills include conflict resolution, accepting criticisms, working with a team, workplace etiquette, proper use of workplace electronics, interviewing skills, resume writing and workplace communication (Dave, 2017). According to Learner (2012), eight nationally agreed employability skills are: communication; planning and organizing; teamwork, problem solving; self-management; initiative and enterprise; technology; and learning skills.

The importance of employability skill development today cannot be over emphasized because gone are the days when jobs were available everywhere both in the private and public sectors of the economy and employers go about looking for potential graduates for employment. The question of choice of job or the type of employer one would like after graduation is now a thing of the old. White collar jobs are scarcely available. Thus many graduates are desperate to get any job to keep body and soul together. Indeed there is a paradigm shift in the labour market. In the current competitive job market, obtaining and retaining a job requires the right employability skills (Shafie & Nayan, 2010). Shafie and Nayan claimed that employers require not only technical skills. They also require work ethics, interpersonal skills, initiative, dependability, teamwork, self-management, and other soft skills. The lack of soft skills domain is a problem. In the local setting, some students graduate without developing the expected level of soft skills as self-management, work ethic, and professional attire. New recruits require an eclectic combination of relevant soft skills, which supports the need for a focused attention on the nature of soft skills secondary school students should possess. Employability skills focus on graduates' abilities to adapt and use their personal and academic skills to create more tangible educational outcomes that associate graduate employability with employment.

Helping students develop employability skills is critical in today's economic realities. Researchers, employers and education providers are devising strategies to promote soft, transferable



or employability skills. McGrath in Orji (2013) asserted that students' employability skills will be improved by maintaining a working relationship/interaction between schools and employers, understanding of industrial realities, work placement for staff and students, as well as adapting new approach to teaching and learning that highlight core skills and attitudes, job seeking skills and a repackaged set of technical and occupational skills. Students may develop employability skills through learning activities. The opportunities to engage in a range of learning activities (both curricular and extra-curricular activities) contribute to students' employability. These activities can help students develop leadership, critical thinking, and teamwork abilities (Dania, Bakar & Mohamed, 2014). This study focused on developing students' acquisition of employability skills through active listening activity, digital literacy and skill-based competition.

Listening is an activity that individuals engage in cognitive, affective, and psychomotor-based ways and, defined as a linguistic skill which should be carried out strategically and sophisticatedly in any mode of communication (Canpolat, Kuzu, Yildirim & Canpolat, 2015). In listening, students are not passive receivers who remain silent and submissive while information is communicated, but are active receivers who present their thoughts and emotions in ways both verbal and nonverbal. In formal educational environments, the quality of student listening affects learning considerably. Students who are uninterested in a lesson listen reluctantly, wanting time to pass quickly and the class to end as soon as possible. In such a situation, students become passive and will not use listening strategies that promote productive and permanent learning. When students willingly participate in lessons by listening to instructors, asking questions, and holding discussions, they practice active listening that allows them to achieve more productive and more permanent learning.

In classroom environment, the ideal form of listening is active listening where the listening produce thoughts and share those thoughts by expressing them in verbal and nonverbal ways. The observable external signs of active listening include physically displaying emotion, cooperating with members of the group of listeners, physically expressing approval or disapproval of what is said, exhibiting behaviors directed toward listening, asking questions about what is being said, and contributing appropriate explanations and comments (Akyol, 2012). Employability skill is enhanced when students actively listen and engage in a range of learning activities (including personal development planning). Employability skills are most effectively taught through active, participative learning, offering opportunities for work experience and by encouraging reflection.

Developing digital literacy means giving students the opportunity to use digital technologies when it is appropriate and useful and it means encouraging active, creative and critical uses of digital technologies which can develop digital literacy whilst at the same time helping students to further their subject knowledge (Hague & Payton, 2010). Developing digital literacy in the classroom can allow students to apply their existing knowledge with digital technology to learning in school and in the process be supported to think more critically and creatively about what it is they are doing. Digital literacies can help students understand how technology can be used appropriately in the workplace (Barret, 2017). Digital technologies provide multiple opportunities for team work and collaborations using an online web-based application that allows text based documents, spreadsheets and presentations to be uploaded, accessed from any computer with a connection to the internet and collaboratively edited (Gillen & Barton, 2010). This would allow a group of students to work on the same document even if they are not all in the same physical space at the same time. When students



participate in collaborative group work they need to be able to explain their ideas and enter into negotiations when those ideas do not align with others in the group. Learning how to collaborate can therefore also help students to develop skills of debate, flexibility, cooperation, compromise and listening.

Competition enables students to work in a team, gain invaluable skills, become self-motivated and gain confidence. Competition can stimulate learning by enhancing student engagement and encouraging student motivation (Garcia, Tor & Schiff, 2012). By harnessing their natural competitive nature, student centered learning can be increased and active learning entrenched. Having students learn through competitions based on real life situations, helps the students to experience how to solve problems, as well as content and thinking strategies. It is evident through research that allowing students to undertake project-based learning through competitions, further enhances their engagement and increase motivation. According to Hughes, Warrender and Warner (2013), students who engage in skills based competitions set a high benchmark not only for themselves, but employers they wish to work for and those other students applying to the same type of role.

Skills based competition benefits everyone from the learner, the educator, management and employers. The significant thing about competitions is that it involves every type of student from the intellect to the challenged students. It not only shows off their strengths, but is also an enabler for learning new things, and are attributes that are in high demand in the world after academics. Competition can develop employability skills of a high standard (Hughes, Warrender & Warner, 2013). Undergoing such activities enables students to gain business knowledge, work experience, working as a team, motivation, self esteem, learning new things and fun and confidence booster/better morale. When students test their skills in real-world, high-pressure environments, they become passionate about getting better and develop an appreciation for hard work. By integrating competitions into the financial accounting curriculum, it will not only motivate the students but will enable them to learn in the style they learn best which is a very good tool for educators or assessors.

The influencing factors to employability skills development of financial accounting students in secondary schools in Anambra State may be years of teaching experience. The previous knowledge, experience and expertise ideas of educators may determine the instructional strategy effective for employability skills development (Mang, Campbell, Ross & Boyd, 2013). According to Olisa (2009), experienced educators can carefully select effective instructional strategies that would help students acquire employability skills. As regards to the teaching of financial accounting in secondary schools in Nigeria, this variable is likely to affect the mean ratings of respondents. Therefore the effects of this variable on the mean ratings of the respondents were determined.

The Human Capital theory by Schultz (1961) points out that knowledge, skills and competencies are a form of capital. Human capital is skills and knowledge that individuals acquire through investments in schooling, on-the-job training, and other types of experience. Schultz compares the acquisition of knowledge and skills to acquiring the means of production. The relevance of human capital theory to the study is that education increases individuals' productivity, which consequently enhances job performance. As such, secondary education should provide graduates with employability skills and abilities relevant to job performance, and thus the more highly educated financial accounting secondary graduates are, the more successful they will be in labour markets in terms of both incomes and work opportunities. Most of the studies on employability have been rooted in higher education; few or none have really paid attention to secondary school leavers' employability.



Yet, education providers are expected to respond to employability imperatives at all levels (McGrath, n.d.). This study fills the gap by focusing attention on employability skills at the senior secondary school level. Employability skills are even more needful in developing countries where secondary school students' drop-out rate is high and the prospect for further education is slim.

Statement of the Problem

Employability skills are the skills, knowledge, understanding and personal attributes that enable a person to obtain employment, and be successful and satisfied in a chosen career. The development of employability skills among students is important for the future of the nation. As a result of new developments in the world of work, one cannot remain static in one specific organization. People move from one organization to another based on their employability skills. In recent times, industries are demanding skilled labour force in view of increasing and emerging technological practices. This has further created a vacuum in secondary schools for the proper training of students (Udofia, Ekpo, Nsa and Akpan, 2012). In view of this, Egbo (2011) asserted that Nigerian students are completely absent in international examinations and progress in reading literacy study. This signifies that, Nigerian students are not receiving the type of education that will prepare them for life in a competitive world that demands innovation, creativity and critical thinking. In addition, this development has equally diminished the chances of students (especially secondary school financial accounting students) being employed in emerging industries as well as hindering the acquisition of employability skills for futuristic needs. In order to meet these challenges, the students must be trained and developed to acquire new but improved life-long skills and knowledge. The problem of this study is that secondary school financial accounting students lack adequate employability skills for competing in the labour market.

Purpose of the Study

The main purpose of the study was to determine employability skills development of financial accounting students in secondary schools. Specifically, the study sought to determine the extent:

active listening activity develops students' employability skills in financial accounting in secondary schools in Anambra State.

digital literacy develops students' employability skills in financial accounting in secondary schools in Anambra State.

skill-based competition develops students' employability skills in financial accounting in secondary schools in Anambra State.

Research Questions

The following research questions guided the study:

To what extent does active listening activity develop students' employability skills in financial accounting in secondary schools in Anambra State?

To what extent does digital literacy develop students' employability skills in financial accounting in secondary schools in Anambra State?

To what extent does skill-based competition develop students' employability skills in financial accounting in secondary schools in Anambra State?



Hypotheses

The following null hypotheses were tested at 0.05 level of significance:

There is no significant difference in the mean ratings of financial accounting teachers on the extent active listening activity develops students' employability skills in secondary schools in Anambra State based on years of experience.

There is no significant difference in the mean ratings of financial accounting teachers on the extent digital literacy develops students' employability skills in secondary schools in Anambra State based on years of experience.

There is no significant difference in the mean ratings of financial accounting teachers on the extent skill-based competition develops students' employability skills in secondary schools in Anambra State based on years of experience.

Method

The design adopted in this study was the descriptive survey. The area of the study was Anambra State. The population of the study comprised 296 financial accounting teachers from six education zones in 257 public secondary schools in Anambra State. A sample size of 89 financial accounting teachers was used for the study. The stratified random sampling technique was used because according to Uzoagulu (2012), when a study consists of layers or levels in a population and each layer has some unique characteristics which make it different from the other layers, the characteristics have to be recognized in the study. The instrument for data collection was a questionnaire developed by the researchers based on the reviewed literature and research questions guiding the study. The instrument was validated by two experts in business education. To establish the instrument's reliability, copies of the questionnaire were administered on a sample of twenty financial accounting teachers in Asaba, Delta State who were not included in the population of the study. The application of Statistical Package for Social Sciences (SPSS) version 20 using Cronbach Alpha reliability method on the obtained data yielded a score of 0.88.

The data collected in relation to the research questions were analyzed using descriptive statistics of mean and standard deviation. Decision on the questionnaire items was based on the real limits of numbers. Any employability skills with mean rating between 4.50-5.00 developed students employability skill to a very high extent, an item with mean rating of 3.50-4.49 developed students employability skill at a high extent and an item with 2.50-3.49 developed students employability skill at a moderate extent. Furthermore, an item with mean ratings of 1.50-2.49 and 0.50-1.49 developed students employability skill to a low and very low extent respectively. ANOVA was employed to test the null hypothesis at 0.05 level of significance. Where the calculated p-value is less than the stipulated level of significance (0.05), it meant that there was significant difference and the hypothesis was rejected. Conversely, where the calculated p-value is equal to or greater than the stipulated level of significance (0.05), it meant that there was no significant difference and the hypothesis was not rejected.

Results

Research Question 1

To what extent does active listening activity develop students' employability skills in financial accounting in secondary schools in Anambra State?

Table 1: Respondents mean ratings on the extent active listening activity develop students' employability skills in financial accounting in secondary schools in Anambra State. N= 89

S/N	Active Listening Activities	Mean	SD	Decision
1.	Helps students to actively participate in group work/projects	4.31	0.47	High extent
2.	Builds relationship with immediate peers during group and project work	4.50	0.50	Very high extent
3.	Helps develop professional skills that can be transferred to the real world	4.29	0.46	High extent
4.	Deepen students understanding of a specific topic	4.09	0.54	High extent
5.	Helps develops connections with classmates	4.19	0.60	High extent
6.	Help students review the material presented in the class	4.21	0.41	High extent
7.	Promotes discussion	4.41	0.50	High extent
8.	Develops students analytical skills	4.21	0.61	High extent
9.	Enhances students motivation	3.90	0.31	High extent
10.	Develops emotional intelligence skills	4.09	0.54	High extent
Cluster Mean		4.22		High extent

As shown by the cluster mean of 4.22 in Table 1, financial accounting teachers responded that active listening activities develop students' employability skills in financial accounting in secondary schools in Anambra State to a high extent. The item by item analysis shows that item 2 with mean rating of 4.50 is active listening activity that develop students' employability skills in financial accounting to a very high extent while items 1, 3, 4, 5, 6, 7, 8, 9 and 10 with the mean ratings ranging from 3.90 to 4.41 are active listening activities that develop students' employability skills in financial accounting to a high extent. The standard deviations for all the items are within the same range indicating that respondents are homogeneous in their mean ratings.

Research Question 2

To what extent does digital literacies develop students' employability skills in financial accounting in secondary schools in Anambra State?

Table 2: Respondents mean ratings on the extent digital literacies develop students' employability skills in financial accounting in secondary schools in Anambra State. N= 89

S/N	Digital Literacy	Mean	SD	Decision
11.	Provides good search engines which student can explore	4.14	0.49	High extent
12.	Promotes students writing skills	3.96	0.62	High extent
13.	Promotes team cohesion	4.59	0.45	Very high extent
14.	Develops analytical skills	3.93	0.50	High extent
15.	Develops problem solving skills	3.85	0.71	High extent
16.	Develops critical thinking skills	4.06	0.70	High extent
17.	Develops communication skills	3.73	0.56	High extent
18.	Develops social and emotional intelligence skills	4.75	0.44	Very high extent
Cluster		4.13		High extent

As revealed by the cluster mean of 4.13 in Table 2, financial accounting teachers responded that digital literacies develop students' employability skills in financial accounting in secondary schools in Anambra State to a high extent. The item by item analysis shows that items 13 and 18 with mean ratings ranging from 4.59 to 4.75 are digital literacies that develop students' employability skills in financial accounting to a very high extent while items 11, 12, 14, 15, 16 and 17 are digital literacies that develop students' employability skills in financial accounting to a high extent. The standard deviations for all the items are within the same range indicating that respondents are homogeneous in their mean ratings.

Research Question 3

To what extent does skill-based competition develop students' employability skills in financial accounting in secondary schools in Anambra State?

Table 3: Respondents mean ratings on the extent skill-based competition develop students' employability skills in financial accounting in secondary schools in Anambra State. N= 89

S/N	Skill-based competition	Mean	SD	Decision
1.	Develops students work experience Develops experience in team work and project execution	4.54	0.58	Very high extent
		4.11	0.66	High extent
3.	Motivates students	4.03	0.59	High extent
4.	Develops self-esteem skills	3.89	0.70	High extent
5.	Helps to boost students morale	4.73	0.57	Very high extent
6.	Develops problem solving skills	3.95	0.64	High extent
7.	Develops project-based learning	4.17	0.65	High extent
8.	Stimulates innovation and creative thinking Stimulates and strengthen industry/school cooperation	4.25	0.62	High extent
		3.82	0.74	High extent
10.	Stimulate competition driven learning	3.67	0.78	High extent
11.	Develops critical thinking skills	4.16	0.62	High extent
12.	Develops interpersonal skills	3.74	0.70	High extent
Cluster Mean		4.09		High extent

As indicated by the cluster mean of 4.09 in Table 3, financial accounting teachers responded that skill-based competition develop students' employability skills in financial accounting in secondary schools in Anambra State to a high extent. The item by item analysis shows that items 19 and 23 with mean ratings ranging from 4.54 to 4.73 are skill-based competition that develop students' employability skills in financial accounting to a very high extent while items 20, 21, 22, 24, 25, 26, 27, 28, 29 and 30 with the mean ratings ranging from 3.67 to 4.25 are skill-based competition that develop students' employability skills in financial accounting to a high extent. There is homogeneity in items amongst business educators' responses indicating a consensus of opinion.

Testing the Hypotheses

Null Hypothesis 1

There is no significant difference in the mean ratings of financial accounting teachers on the extent active listening activities develops students' employability skills in secondary schools in Anambra State based on years of experience.

Table 4: Summary of analysis of variance on mean ratings of the respondents on the extent active listening activities develop students' employability skills in financial accounting in secondary schools in Anambra State.

	Sum of Squares	df	Mean Square	F	P-value
Between Groups	.082	2	.053	.82	0.87
Within Groups	3.630	86	.025		
Total	3.867	88			

As shown in Table 4, there is no significant difference among the three groups in terms of their mean ratings on the extent active listening activities develops students' employability skills in secondary schools in Anambra State based on years of experience (0-5 years, 6-10 years and above 10 years). The F-ratio (2, 88) is 2.82 and *P-value* (0.87) is greater than the stipulated 0.05 level of significance. Therefore the null hypothesis is not rejected.

Null Hypothesis 2

There is no significant difference in the mean ratings of financial accounting teachers on the extent digital literacies develops students' employability skills in secondary schools in Anambra State based on years of experience.

Table 5: Summary of analysis of variance on mean ratings of the respondents on the extent digital literacies develop students' employability skills in financial accounting in secondary schools in Anambra State.

	Sum of Squares	df	Mean Square	F	P-value
Between Groups	.096	2	.048	2.63	.075
Within Groups	3.820	86	.018		
Total	3.915	88			

Data in Table 5 shows that there is no significant difference among the three groups in terms of their mean ratings on the extent digital literacies develops students' employability skills in secondary schools in Anambra State based on years of experience (0-5 years, 6-10 years and above 10 years). The F-ratio (2, 88) is 2.63 and *P-value* (0.75) is greater than the stipulated 0.05 level of significance. Therefore the null hypothesis is not rejected.

Null Hypothesis 3

There is no significant difference in the mean ratings of financial accounting teachers on the extent skill-based competition develops students' employability skills in secondary schools in Anambra State based on years of experience.

Table 6: Summary of analysis of variance on mean ratings of the respondents on the extent skill-based competition develop students' employability skills in financial accounting in secondary schools in Anambra State.

	Sum of Squares	df	Mean Square	F	P-value
Between Groups	.065	2	.033	1.61	0.24
Within Groups	4.207	86	.021		
Total	4.269	88			

As shown in Table 6, there is no significant difference among the three groups in terms of their mean ratings on the extent skill-based competition develops students' employability skills in secondary schools in Anambra State based on years of experience (0-5 years, 6-10 years and above 10 years). The F-ratio (2, 88) is 1.61 and *P-value* (0.24) is greater than the stipulated 0.05 level of significance. Therefore the null hypothesis is not rejected.

Discussion of Findings

Findings of the study also indicated that financial accounting teachers agreed that active listening activities develop students' employability skills in financial accounting in secondary schools in Anambra State to a high extent. This finding is in consonance with that of Canpolat, Kuzu, Yildirim and Canpolat (2015) who stated that listening is an activity individuals engage in the cognitive, the affective and psychomotor domains. When students willingly participate in lessons by listening to instructors, asking questions, and holding discussions, they practice active listening that allows them to achieve more productive and more permanent learning. Akyol (2012) opined that employability skill is enhanced when students actively engage in a range of learning activities such as participating in group/project works. This helps students develop professional skills that can be transferred to the real world. The test of the second hypothesis revealed that there was no significant difference among the three groups in terms of their mean ratings on the extent active listening activities develops students' employability skills in secondary schools in Anambra State based on years of experience. Therefore, the null hypothesis was not rejected.

Findings of the study also revealed that financial accounting teachers agreed that digital literacies developed students' employability skills in financial accounting in secondary schools in Anambra State to a high extent. This finding is similar to that of Barret (2017) who stated that



developing digital literacy is important as it supports students to be confident and competent in the use of technology in a way that will enable them to develop their subject knowledge by encouraging their curiosity. It also supports students creativity, giving them a critical framing for their emerging understandings and allowing them to make discerning use of the increasing number of digital resources available to them. Hague and Payton (2010) also affirmed that with digital literacies, students develop critical thinking skills that allow them to question and determine the reliability of information they find on the internet. It can help students understand how technology can be used appropriately in the workplace. Also, the result of the third hypothesis indicated that there was no significant difference among the three groups in terms of their mean ratings on the extent digital literacies develop students' employability skills in secondary schools in Anambra State based on years of experience. Therefore, the null hypothesis was not rejected.

Findings of the study revealed that financial accounting teachers agreed that skill-based competition develops students' employability skills in financial accounting in secondary schools in Anambra State to a high extent. This finding corroborates that of Garcia, Tor and Schiff (2012) that skill-based competition stimulates learning by enhancing students' engagement and encouraging student motivation. By focusing on real life situations competition will prepare students for similar encounters outside education. Similarly, Hughes, Warrender and Warner (2013) affirmed that allowing students to take part in competitions, enables them to develop skills, be within those surroundings become comfortable and understand what to expect around employers. This should lay a solid foundation that through competitions students would get real life business approach. Furthermore, the result of the first hypothesis revealed that there was no significant difference among the three groups in terms of their mean ratings on the extent skill-based competition develops students' employability skills in secondary schools in Anambra State based on years of experience. It followed therefore, that the null hypothesis was upheld.

Conclusion

The development of employability skills among secondary school students is important for the future of the nation. Employability skill development is an essential element of students learning experiences. To meet the educational needs of the new global organization, financial accounting teachers need to employ effective strategies in their teachings because the consequences of lack of effective strategies for teaching employability skills may be devastating as this may result in poor or zero skills acquisition among secondary school graduates.

Recommendations

Based on the findings and conclusions of the study, it is recommended that: Professional bodies such as the Association of Business Educators of Nigeria (ABEN) and examination bodies such as National Business and Technical Education Board (NABTEB), West African Examinations Council (WAEC) and National Examinations Council (NECO) should organize seminars, workshops and in-house training for teachers and textbook authors on employability skills development of financial accounting students.

Government should assist in providing modern facilities and instructional materials to secondary schools so as to ease the transmission of employability skills to students.



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