

DIGITAL ACCOUNTING SOFTWARE SKILLS ACQUISITION AND UNEMPLOYMENT REDUCTION OF BUSINESS EDUCATION GRADUATES IN ADAMAWA STATE

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Abstract

The aim of the study was to determine the relationship between digital accounting software skills acquisition and unemployment reduction of Business Education graduates in Adamawa State. The study adopted correlational design. Two research questions were posed and two corresponding null hypotheses were formulated to guide the conduct of the study. The population of the study comprised of 502 graduating students of Business Education in Adamawa State which also formed the sample size. Two sets of questionnaires were developed by the researchers titled Questionnaire on Digital Accounting Software Skills Acquisition (QDASSA) and Questionnaire on Unemployment Reduction of Business Education Graduating Students in Adamawa State (QURBEGS) were used to elicit responses from respondents for this study. The researchers employed the services of two experts for the validation of the instruments. Reliability level for the instruments was established using a test-retest method. Pearson's Product Moment Correlation Coefficient was used to analyse the two sets of data and the reliability levels were established at a coefficient (r) of 0.83 for Digital Accounting Software Skills Acquisition Questionnaire and 0.79 for Unemployment Reduction of Business Education Graduating Students Questionnaire. Pearson's Product Moment Correlation Coefficient cum t-transformation were used for answering the research questions testing of the hypotheses at 0.05% level of significance. The findings of the study revealed that there is a positive relationship between Sage business cloud, quickbookdigital accounting software skills and unemployment reduction of Business Education Graduating Students in Adamawa State. The researchers recommended amongst others that Business Education programme should regularly be reviewed to include digital accounting software skills due to its relevance for graduates' employment in the labour market; Curriculum planners should be encouraged to add some digital accounting software packages in Business Education curriculum to enable Business Education graduates acquire the requisite skills for employment.

Keywords: Accounting Software, Digital Skills, Unemployment Reduction.

Introduction



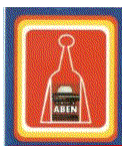
As the world is experiencing rapid digitalization, the Business Educators, managers and accountants approach to situations has equally change. For effective reduction in unemployment rate to take place, digital skills are very essential. Digital skills often referred to as generic, non-technical, or employability skills are skills that facilitate the creative and productive application of disciplinary skills and knowledge in the workplaces (Jackson & Chapman, 2012 in Ukata & Edwin, 2021). According to Adebola (2021), Digital Skills can be broadly defined as those needed to use digital devices, communication applications, and networks to access and manage information by graduates. Also Abdullah, Muhammad and Nasir (2019) stated that digital skills are crucial skills required by future workplace in the corporate world, acquisition of these digital skills could influence employment prospect of Business Education graduates for wealth creation. According to Okiridu and Kayii (2021) digital skills are intangible, non-academic, and internalized skills which are in emotional intelligence that are difficult to quantify, they are intra and interpersonal skills needed to prepare students for a digitalized environment. Olaniyi (2022) sees digital skills as set of skills that equip a graduate with the strategic use of information through information technology which will increase their chance of immediate employment after graduation.

The field of accounting offers courses that prepare students to constantly meet up with the demands in the labour market. Accounting is a skilled base course that enables an individual to know about the various economic event of his country through identifying, classifying, measuring and communication of the various activities to users of financial information for proper and accurate decision making. Accounting process therefore facilitates the analysis and interpretation of the financial transactions in a manner that makes them comprehensible for the accounting users to make appropriate decisions (Stephenson, 2017). Accounting could be defined as a process of identifying, classifying, recording, measuring and interpretation of data for effective economic decision making of the users. The digital accounting software skills are non hardware skills that aids graduates with modern technological skills for direct employment.

The practical key accounting software skills needed by employers are accounting software (packages) like Spread sheets software, Quick-books, Peachtree, Xero Fresh books, Wave accounting software and Sage pastel accounting. The trend in the organizations today is a movement from manual to automation, therefore the teaching of accounting software in the higher institution should shift from theory to practical, to enable graduates match up to the standard required for employing accounting professionals in the various work place.

The professional accountant should have adequate knowledge of various accounting software to identify and post various items in ledgers, which comes under financial statements, and to ensure fairness of financial statement (Mustafa, 2020). The accountant needs “additional knowledge of accounting software and generalized enterprise resource plan (ERP), this will aid the users to record the companies or organisations accounts as required as well as comply with the applicable accounting standards. Therefore, “there is a need to learn how to use specialized accounting software and gain a broad understanding on financial accounting and commercial segments even within an international context. Professional accountant should also have adequate practical experience on the use of generalized accounting software such as Tally, Peachtree and QuickBooks (Rındaşu, 2017; Shaffer et al., 2020). Replacing traditional accounting paper records with computer-based records brings many advantages which include increased reliable and accurate financial reports and faster access of financial data and it ensures fairly improved generation of accounting information through financial statements (Gokten and Ozdogan, 2020; Ghasemi, Shafeiepour, Aslani & Barvayeh, 2011).

Essential accounting skills encompass more than the ability to crunch numbers, complete expense sheets and depreciate fixed assets. Apart from traditional accounting knowledge, there are a number of hard and soft skills that every accounting professional needs, whether they are working in an office or remotely. Accounting software skill is a major accounting skill that is important for

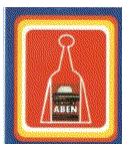


graduates to have and be competent in using software packages. Accounting software skill is categorized under up-to-date technology expertise and acquisition of accounting software skills gives a graduate of Accountancy Education the privilege to make choice of the kind of job to accept as many organizations seeks graduates with skills and competency in accounting software (packages) as accounting firms and other organizations continue to expand their use of accounting automation (Robert, 2020). With “new technological innovations such as industry 4.0 and big data, it is expected that accountants will need to learn new skills as traditional tasks become automated as a result of increased tasks or bulk work (Webb & Chaffer, 2016; Zhang, Dai & Vasarhelyi, 2018). Finance leaders are often challenged in finding professionals who have up-to-date technology expertise or those that can work with finance-specific software programs. Information Technology is also an important skill that accounting graduates should have for immediate employment. Accounting education practices, system and accounting profession in developed countries like USA and UK have been developed towards meeting up the accounting environments in both the private and public sector practices (Alsharari, 2017).

The high rate of unemployment in Nigeria is alarming, because many people that are capable, knowledgeable and willing to work have no work. Many youths are afraid of the future since they believe that only 50% of the employment opportunities are available for those that have higher education (Omoh, 2015). Employability is the process of acquiring skills, knowledge, aptitude that makes you employable by organizations or employers (British Council, 2014). Many skills will soon fade in that they need an upgrade because of rapid improvement in technology (Ik, 2016). Any accounting graduates that want to be gainfully employed must always upgrade their knowledge and skill to meet the present trend in the field, (Ford, 2015). Schwab (2018) said that there is a great change in present days businesses and ownership: Amazon, the largest retailer, does not own stores, Uber, the largest transportation provider does not own cars, and Airbnb, the largest provider of sleeping rooms does not own hotels. Technology is the order of the day and failure to adapt to the moving trend will keep one unemployed (Manyika, Chui, Bughin, Dobbs, Bisson & Marrs, 2013). Oyewole, (2019) opined that since globalization make business possible globally, global employment is possible if Business Education could sit back, sit tight and sit right to its responsibilities by using the various modern technological tools to prepare their graduates for employment after graduation. Harvey, Locke and Morey in Okiridu and Godpower (2020) assert that most employers are looking for graduates who are proactive, can use higher level skills including ‘analysis, critique, synthesis and multi-layered communication to facilitate innovative teamwork in catalyzing the transformation of their organization.

The Nigerian state with a population of over 200 million persons is endowed with natural resources (oil and gas) that if adequately tapped and utilized will place Nigeria as one of the best economy in the world. But this blessing has turned to be a curse due to mismanagement and corruption which has stunted her economic growth and kept Nigeria on the developing economy of the world for years. This attitude has kept the nation’s resources under-utilized, metamorphosed to high rate of unemployment and abject poverty. It is against these scenarios that it becomes important to reduced Business Education students unemployment rate by acquiring the digital accounting skills. Unemployment occurs when an adult of working age remains idle due to lack of employment opportunities or other conditions including irrelevance as a result of obsolete skills, this is also applicable when graduates of tertiary institutions as a result of lack of the required skills. Unemployment in Nigeria can be attributable to lot of factors such as economic recession, economic reform policies, poor educational planning, rapid population growth and inadequate skills acquisition by graduates for self employment, no openings for the qualified to be employed. This could be structural, seasonal, voluntary, casual, frictional and cyclical.

Business Education is described as a process of building skills, knowledge, ethics, values and attitude that will help an individual to be able to face life challenges around them and function



effectively as an entrepreneur, professional teachers and function as operators in organizations such as: Accountants, Managers, marketers, secretaries etc (Godpower, 2017). Business Educator as a matter of importance should evaluate the programme from time to time and also review the curriculum to meet up with the present technological trend, to ensure that graduates of Business Education accounting will be relevant in the labour market. The actual goals of Business Education are to: make the recipient be useful member of the society by preparing him or her for specific career vocation; inculcate the recipient with the needed skills to be gainfully employed or to be self reliant as well as create jobs for others, that is becoming an 'entrepreneur'. Ubulom and Dambo (2016) posited that Business Education is a collaborative programme in which educational and industrial sectors of any economy form partnership thereby preparing the students to adequately fit into both industry and classroom as professional teachers.

Statement of the Problem

Business Education is meant to produce competent, skilful and dynamic individuals such as accountants, auditors, administrators and consultants. Graduates who do not acquire the adequate accounting software competencies required for gainful employment will keep roaming the streets in search of white collar jobs. Business Education graduates without adequate skills especially accounting software skills, which is a thing of great concern to employers of labour and the society at large. Most industries, government and private organizations lament over the inability of Business Education graduates to perform efficiently especially in the use of accounting software (packages) when employed. These challenges have made organizations to engage the services of consultants to train the new accounting graduates on the practical application of modern accounting software packages for a period of time of which only selected few persons will only be taken out of many as a result of not meeting up with company's requirements for employment after the training. Considering the "cost and time spent in training these graduates without acquiring the adequate accounting software packages skills; gaining employment in the industries is a herculean task, if employed the industries will commit huge resources in retraining the personnel. Many researchers and stakeholders have attributed these problems to the inability of higher institutions that are saddled with this responsibilities has failed with respect to teaching and training of these graduates on the practical application of modern accounting software packages during the course of their training. The study investigated digital accounting software skills acquisition and unemployment reduction of Business Education graduating students in Adamawa statedue to the mismatch of what the graduates learn in school and the reality they faced when employed in organizations.

Research Questions

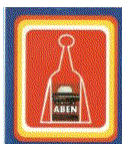
The following research questions were raised to guide the study:

1. What is the relationship between Sage business cloud digital accounting software skill and unemployment reduction of Business Education graduates in Adamawa state?
2. What is the relationship between Quickbooksdigital accounting software skill and unemployment reduction of Business Education graduates in Adamawa state?

Hypotheses

1. There is no significant relationship between Sage business cloud digital accounting software skill and unemployment reduction of Business Education graduates in Adamawa state.
2. There is no significant relationship between Quickbooksdigital accounting software skill and unemployment reduction of Business Education graduates in Adamawa state.

Methods



The design used for this study was a correlational survey research design, Correlational survey design basically involves the extraction of information from respondents through the distribution of questionnaire. The study was carried out in Adamawa State, higher institutions offering Business Education programme; namely ModibboAdama University Yola, Federal College of Education Yola and Adamawa College of Education Hong. The population for the study consists of 502 graduating students of Business Education from Adamawa State as respondents. There was no sample nor sampling technique employed hence the researchers used the entire population for analysis of the study. The adoption of the entire population for the study is because the researcher considered it small and manageable for the study. Two sets of questionnaires were developed by the researchers titled Questionnaire on 'Digital accounting software skills acquisition' (QDASSA) and Questionnaire on 'Unemployment reduction of Business Education graduating students' in Adamawa State (QURBEGS).

The instrument was test-retest using Pearson's Product Moment Correlation Coefficient (PPMCC) and reliability quotients of 0.83 and 0.76 for the two research questions were obtained. This was done by administering the instrument to 50 graduating Business Education students who were not part of the study sample and population. The instruments were administered to the respondents at their various institutions. The researchers did this by visiting the institutions concerned. On the spot retrieval was made for those who filled their questionnaire, while those who could not fill on the spot the researchers went back one week after for retrieval and collection. Data collected was analysed using Pearson's Product Moment Correlation Coefficient (PPMCC) to answer the two (2) research questions and hypotheses at 0.05 level of significance and t-transformation was used to test for the strength of the hypotheses. The decision rule was that, the null hypotheses were accepted when the critical r value is greater than the calculated r value and were accepted when the critical r value is less than the calculated r value.

Results

The results of the study were presented below:

Research Question 1

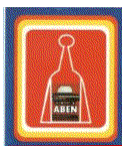
What is the relationship between Sage business cloud digital accounting software skill and unemployment reduction of Business Education graduates in Adamawa state?

Table 1.1: Calculated r of the relationship exists between Sage business cloud digital accounting software skill and unemployment reduction of Business Education graduates in Adamawa State.

S/No	Variables	Responses	$\sum XY$	r-cal	r-crit	Decision
1	Sage business cloud digital accounting software skill (X)	2,584	37,384	0.68	± 0.088	Positive Relationship Exist
2	Unemployment reduction of Business Education graduates (Y)	2,813				

Source: Researcher's Field Survey (2022)

Table 1.1 The "table showed that the calculated r was 0.68 with the table value of ± 0.088 . This means that since the calculated 'r' is higher than the table value, this indicates that a positive relationship exists between Sage business cloud digital accounting software skill and unemployment reduction of Business Education graduates.



Research Question 2

What is the relationship between Quickbooksdigital accounting software skill and Unemployment Reduction of Business Education Graduates in Adamawa State?

Table 1.2: Calculated ‘r’ of the Relationship exists between Quickbooks digital accounting software skill and unemployment reduction of Business Education graduates in Adamawa state.

S/No	Variables	Responses	$\sum XY$	r-cal	r-crit	Decision
1	Quickbooks digital accounting software skill (X)	3,106	44,985	0.70	± 0.088	Positive Relationship Exist
2	Unemployment reduction of Business Education graduates (Y)	2,813				

Source: Researcher’s Field Survey (2022)

Table 1.2 The table showed that the calculated r was 0.70 with the table value of ± 0.088 . This means that since the calculated r is higher than the table value, this shows that a positive relationship exists between Quickbooksdigital accounting software skill and unemployment reduction of Business Education graduates.

Hypotheses Testing

The hypotheses for this study were tested as follows:

Hypothesis 1: There is no significant relationship between Sage Business Cloud digital accounting software skill and unemployment reduction of Business Education graduates in Adamawa state.

Table 1.3: Summary of calculated ‘r’ of significant relationship between Sage business cloud digital accounting software skill and unemployment reduction of Business Education graduates in Adamawa State

S/No	Variables	$\sum XY$	r-cal	t-trans	t-crit	Decision
1	Sage business cloud digital accounting software skill (X)	37,384	0.68	2.32	± 0.088	Positive Relationship Exist
2	Unemployment reduction of Business Education graduates (Y)					

N= 502 Df= 500 P>0.05 * = Significant

Source: Researcher’s Field Survey (2022)

Table 1.3 shows the calculated coefficient (r) value of significant relationship between Sage Business Cloud digital accounting software skill and Unemployment Reduction of Business Education Graduates in Adamawa State. With N= 502, Df= 500, P>0.05, the calculated ‘r’ was 0.68 with critical t value of ± 0.088 at P>0.05 level of significance and since the calculated ‘r’ value was statistically greater than the table value, the null hypotheses therefore was rejected and the conclusion is that there is a relationship between Sage Business Cloud digital accounting software skill and Unemployment Reduction of Business Education Graduates in Adamawa State.



Table 1.3 further showed a t-transformation value of 2.32 with a critical 't' value of ± 0.088 . This means that since the t-transformation value is statistically greater than the table value, there is a strong relationship between Sage Business Cloud digital accounting software skill and Unemployment Reduction of Business Education Graduating Students in Adamawa State. The value of 'r' was therefore accepted, which indicated that there is significant relationship between Sage Business Cloud digital accounting software skill and Unemployment Reduction of Business Education Graduates in Adamawa State.

Hypothesis 2: There is no significant relationship between Quickbooks digital accounting software skill and Unemployment Reduction of Business Education Graduates in Adamawa State.

Table 1.4: Summary of calculated 'r' of significant relationship between Quickbooks digital accounting software skill and unemployment reduction of Business Education graduates in Adamawa State

S/No	Variables	ΣXY	r-cal	t-trans	t-crit	Decision
1	Quickbooks digital accounting software skill (X)	44,985	0.70	3.76	± 1.088	Positive Relationship Exist
2	Unemployment reduction of Business Education graduates (Y)					

N= 502 Df= 500 P>0.05 * = Significant

Source: Researcher's Field Survey (2022)

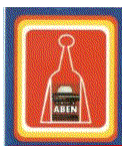
Table 1.4 shows the calculated coefficient (r) value of significant relationship between Quickbooks digital accounting software skill and Unemployment Reduction of Business Education Graduates in Adamawa State. With N= 502, Df= 500, P>0.05, the calculated 'r' was 0.70 with critical t value of ± 1.088 at P>0.05 level of significance and since the calculated r value was statistically greater than the table value, the null hypotheses therefore was rejected and the conclusion is that there is a relationship between Quickbooks digital accounting software skill and Unemployment Reduction of Business Education Graduates in Adamawa State.

Table 1.4 further showed a t-transformation value of 3.76 with a critical t value of ± 1.088 . This means that since the t-transformation value is statistically greater than the table value, there is a strong relationship between Quickbooks digital accounting software skill and unemployment reduction of Business Education graduating students in Adamawa State. The value of 'r' was therefore accepted, which indicated that there is significant relationship between Quickbooks digital accounting software skill and unemployment reduction of Business Education graduates in Adamawa state.

Summary of Findings

Major findings from the research work are as follows:

1. The result shows that there is significant relationship between Sage business cloud digital accounting software skill and unemployment reduction of Business Education graduates in Adamawa state.
2. The result shows that there is significant relationship between Quickbooks digital accounting software skill and unemployment reduction of Business Education graduates in Adamawa state.



Discussion of Findings

Relationship between Sage business cloud digital accounting software skill and unemployment reduction of Business Education graduates.

The first findings revealed that Sage business cloud digital accounting software prepares graduates for immediate employment. prepared graduates with the competencies for day to day running of business transactions, prepares graduates to work from any location which can help in active running of an organization, in the case of global pandemic the accountant can work from home, prepares graduates to easily secure employment and prepares graduates for skills that will enable self-employment. The finding is in line with the work of Randa (2020) Sage business cloud digital accounting software package prepares graduates to create sales invoices, create filter of invoices, create a new company account, add logo to your invoices, create customers, create suppliers, add credit limits, bank details, notes to contacts, create recurring statements, attach multiple bank accounts, connect bank feeds, utilize bank transfers, cash account, bank deposits, reconcile transactions, Print checks, view journals, view chart of account, access basic Sage accounting dashboard, use mobile sage accounting app, export reports, listings, convert invoices to PDF, generate reports on profit, generate report on loss, balance sheet, general ledger, cash flow statement, and work from different locations. The conclusion was that there was positive relationship between Sage business cloud digital accounting software skill and unemployment reduction of Business Education graduating students.

Based on the first findings, a hypothetical test was conducted which also indicated that statistically significant relationship exists between Sage business cloud digital accounting software skill and unemployment reduction of Business Education graduates in Adamawa state. The test further revealed that in line with the work of Ekwe and Abuka (2014), most Business Education graduates are not fully aware of the concept of Sage business cloud digital accounting software package and cannot make the software to post accounting records. The study concluded that there is a significant relationship statistically exist between Sage business cloud digital accounting software skill and unemployment reduction of Business Education graduates since the calculated of the correlation coefficient (r) value was statistically greater than the table value $P > 0.05$ level of significance, the null hypotheses therefore, was rejected at $P > 0.05$ of significance. The strength of the relationship was determined with a t-transformation test which was concluded on the calculated correlation coefficient value (r), which indicated that a statistically significant relationship exist between Sage business cloud digital accounting software skill and unemployment reduction of Business Education graduates in Adamawa State.

Relationship between Quickbooksdigital accounting software skill and unemployment reduction of Business Education graduates.

The second findings revealed that between Quickbooksdigital accounting software skill help in unemployment reduction of Business Education graduates, to know the financial position of an organization, how to customised invoices to make daily posting of transactions easier, its helps to track accounts that are payable and receivable, manage small, medium and large enterprises for daily business transactions, how to use customised payroll and time tracking for daily business transactions. The finding is in line with the work of Macherera and Macherera (2021), QuickBooks is used by small businesses and medium sized entrepreneurs and provides the Quick Payroll Software which is used in processing employee salaries, Small business owners are usually busy and need accounting software to pay their bills, collect money from customers, track income and expenses. The conclusion was that there was positive relationship between Quickbooksdigital accounting software skill and unemployment reduction of Business Education graduates.



Based on the first findings, a hypothetical test was conducted that indicated there was statistically significant exist between Quickbooksdigital accounting software skill and unemployment reduction of Business Education graduates in Adamawa state. The test further revealed that in line with the work of Tim (2021) the knowledge of QuickBooks digital accounting software package enhances graduates' competencies and also equip them for future employment. The study concluded that there is a significant relationship statistically exist between Quickbooksdigital accounting software skill help in unemployment reduction of Business Education graduates since the calculated of the correlation coefficient (r) value was statistically greater than the table value $P > 0.05$ level of significance, the null hypotheses therefore, was rejected at $P > 0.05$ of significance. The strength of the relationship was determined with a t-transformation test which was concluded on the calculated correlation coefficient value (r), which indicated that a statistically significant relationship exist between Quickbooksdigital accounting software skill and Unemployment Reduction of Business Education Graduates in Adamawa State.

Conclusion

Based on the findings of this study, the researcher concluded that digital accounting software skills acquisition is very important if graduates of Business Education want to still be relevant in the labour market, since changes is the only constant factor on earth. Unemployment reduction of business education graduating students help in equipping students with the needed skills for immediate employment after graduation.

The study finally concluded that it is important for Business Education graduates should be fully aware of what they will face in the labour market after graduation, this will help to prepare their mind on were to channel their energy to. Digital skills acquisition are paramount function efficiently and effectively for today's accountants, as the accounting profession changes is rapid and it is required that Business Education graduates follow the trend suit to enable them remain relevant.

Recommendations

Based on the findings of the study, the researcher made the following recommendations:

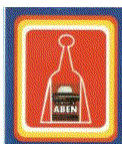
1. The teaching of accounting digital software skills should be encouraged to link the gap between theory and practice to give Business Education Students competitive advantage in the labour market.
2. Curriculum planners should be encouraged to add some digital accounting software packages in Business Education curriculum to enable Business Education graduates acquire the requisite skills that will enable them to be employable after graduation.

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