



## **ASSESSMENT OF COMPETENCIES REQUIRED OF UNIVERSITY BUSINESS EDUCATION GRADUATES FOR EMPLOYABILITY**

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### **Abstract**

*The paper assessed the competencies required of university business education graduates for employability. Two research questions were raised, two hypotheses were formulated to guide the study, and a descriptive survey design was adopted. Four hundred and twenty-four (424) final-year business education students constituted the population. Krejcie and Morgan's sampling size table was used to determine the population size of 205 samples from the total population. A 33-item questionnaire titled "Assessment of Competencies Required of Business Education Graduates for Employability Scale" (ACRBEGE) was used for data collection. The internal consistency of the instrument was determined using the Cronbach's alpha method, which yielded an overall reliability coefficient of 0.90. To answer the research questions, the data was analyzed using the mean ( $\bar{X}$ ) and standard deviation (SD), and an independent t-test was used to test the hypothesis at a 0.05 level of significance. The study revealed that graduates of business education required computing and accounting competencies for employability. It was concluded that business education students who are intended to be employed by any government agency or private sector are expected to acquire these competencies for successful employment after graduation. It was recommended, among others, that business education students be encouraged to develop the computing and accounting competencies required for employability.*

**Keys words:** Assessment, Competencies, Business Education, Graduates and Employability

### **Introduction**

In Nigeria, unemployment has been identified as one of the major constraints to economic development over the years. It has also been noted that the trend of unemployment is increasing at an alarming rate as more graduates of business education inclusive remain job seekers for over a period. A report published by The National Bureau of Statistics (NBS) on its website noted that Nigeria's unemployment rate has risen from 27.1% to 33% in the second quarter of 2020 till date (Dokua, 2022).

This precarious situation has resulted to most Nigerians living on less than one dollar a day. According to Tijani (2020), NBS 2019 report on "Poverty and inequality in Nigeria", they maintain that



82.9 million Nigerians are living in poverty which represents 40.15 of the population. Larger percentage of Nigerian citizens suffers as a result of many factors generated by unemployment. Igbo (2001) lamented that Nigeria suffers from the problem of low productivity with accompanying poor quality products, high cost of living, and increased unemployment among others. According to him, unemployment has resulted in the high incidence of various forms of socio vices such as stealing, assassination, rape, political thuggery, armed robbery, crude oil theft, area boys and housebreaking. It is very obvious to note that the present terrorist insurgents such as Boko Haram, Avengers, Bakassi boys, Fulani herdsmen, bandits, and kidnappers are all by-products of unemployment in the country. The present economic situation in the country, therefore, calls for the need for every business education graduates in Nigerian universities to acquire the needed competencies for their employability in the labour market.

The truth remains that one of the major causes of unemployment among these business education graduates is a lack of competencies to back up what they learned from their various institutions of learning. Business education graduates are required to possess certain skills to enable them to meet up the present challenges in the labour market. According to Kechagias in Somprach (2014), skills encompass the specific knowledge, abilities and expertise required to do a particular job successfully. These skills competencies are essential because they increase employee productivity and efficiency and subsequently improve employee satisfaction. According to Agim and Atah (2022), skills allow graduates of business education to perform job-specific tasks and responsibilities. Ginting (2016) opined that, business education graduates could have skill competencies in two forms. This could be in hard skills acquisition and soft skills acquisition. Hard skills are the technical knowledge whereas soft skills are overall habits of graduates in the workplace. Hard skills competencies focus on practical abilities whereas soft skills focus on behaviours and personalities of graduates (Oluwalola, 2021).

Business Education is an integral part of vocational and technical education which is meant to produce graduates with competence skillful in both hard skills and soft skills competencies to meet up with the demand in the labour market. Edet and Atah, (2018) affirmed that Business Education is a programme of instruction that offers various skills and competencies such as accounting, marketing, Office Technology and Management (OTM). Azuka and Nwoso, (2018) agreed that Business Education is an education programme that prepares students for entry into and advancement of jobs within the business. It is an education programme which involves the acquisition of skills, knowledge and competencies which make the recipient/beneficiary proficient. Okute and Olom (2012) affirmed that Business Education is a programme that is designed to prepare its recipient for the world of work both as a business studies teacher, business office employee or employer of labour. This implies that business education graduates must be encompassed with a set of competencies that will help them to meet the current challenges in the world of unemployment (Ukah and Atah, 2021). Akeke, Oche, Ushie and Akuegwu (2022) further look at Business education is a branch of education that involves teaching the skills and operations of the business industry.

Computing competencies can increase the opportunity for business education graduates of getting a job. People could be excluded from consideration for employment just by not being able to demonstrate basic computing competencies. Computer skills competencies might be a gateway that enables the possibility of employment. According to Eric (2015), a working knowledge of excel and spreadsheet is vital for most office-based professionals today, and stronger Excel skills can open the door to promotion and opportunity to be employed in the labour market.

Accounting is one of the major occupation areas of Business Education that prepares students for job or employment within a wide range of business careers. Accounting skill is the ability to creatively identify, analyse record, classify and interpret financial information and activities of an enterprise in order to aid management take business decisions. Ezeani (2008) viewed that



accounting skill is a service activity and the functions of which are identifying, measuring, recording and communicating quantitative information, primarily financial in nature, about economic entities. For business education graduates to employable, they must take advantage of acquiring computing competences and accounting competencies in the 21st century labour market (Atah, Bessong and Ititim, 2022).

In other word, business education graduates should be able to apply computing competencies to generate accounting information for effective and successful business operations. Computer skills competences, according to Ezeani (2008) are the ability to use computer to carry out a function. This function entails using computer in processing accounting data. Computers are used in almost every field of business as it speeds up data processing tremendously. Computer is electronic devices that work under the control of stored programme, automatically accepting, storing and processing data to produce information/result (Osuala, 2007). The application of computer today in all facets of life due to its efficiency, consistency, accuracy and speed has made computer literacy a major prerequisite for employment especially in the field of business education. Thus, a business education graduate ought to acquire computing competencies to able to prepare, interpret, analyze and summarise financial accounting statement for modern business organization. The graduates of business education that are computer literate have better chances of getting employment.

Business Education graduates in contemporary society could find it difficult to perform to the uttermost due to lack of computing and accounting competencies. This has made the employers of labour not to be satisfied with output of Business Education graduates. It is based on this bedrock that the researchers deem it necessary to carry out a research on assessment of competencies required of university business education graduates for Employability.

### **Research Questions**

Two research questions were formulated by the researchers to guide the study

1. What are the computing competencies required of Business Education graduates for employability?
2. What are the accounting competencies of Business Education graduates for employability?

### **Hypotheses**

The following null hypotheses were raised and tested at 0.05 level of significance.

1. There is no significant difference in the mean responses of male and female Business Education students regarding the computing competencies required of Business Education graduates for employability?
2. There is no significant difference between the mean responses of male and female Business Education students regarding accounting competencies required of Business Education graduates for employability?

### **Methodology**

*The research design for this study was a descriptive research design with a population of four hundred and twenty-four (424) final-year business education students in all the universities in Cross River State, Nigeria. Krejcie and Morgan's sampling size table was used to determine the population size of 205 samples from the total population. A 33-item questionnaire titled "Assessment of Competencies Required of Business Education Graduates for EmployabilityScale" (ACRBEGE) was used for data collection. The instrument was validated by two experts in the department of vocational education in University of Calabar. To obtain the internal consistency of the instrument, a trial test was carried out on twenty final-year business education students at Ebonyi State University who were not part of the study, which was determined using the Cronbach's alpha method, which yielded an overall reliability coefficient of 0.90. To answer the research questions, the data was*



analyzed using the mean (X) and standard deviation(SD), and an independent t-test was used to test the hypothesis at a 0.05 level of significance.

### **Presentation of Results**

#### **Research Question one**

What are the computing competencies required of Universities Business Education graduates for employability?

Data answering the above research question are contained in Table 1

**Table 1: Mean ratings of Responses of respondents on computing competencies required of Universities Business Education graduates for employability (N=205)**

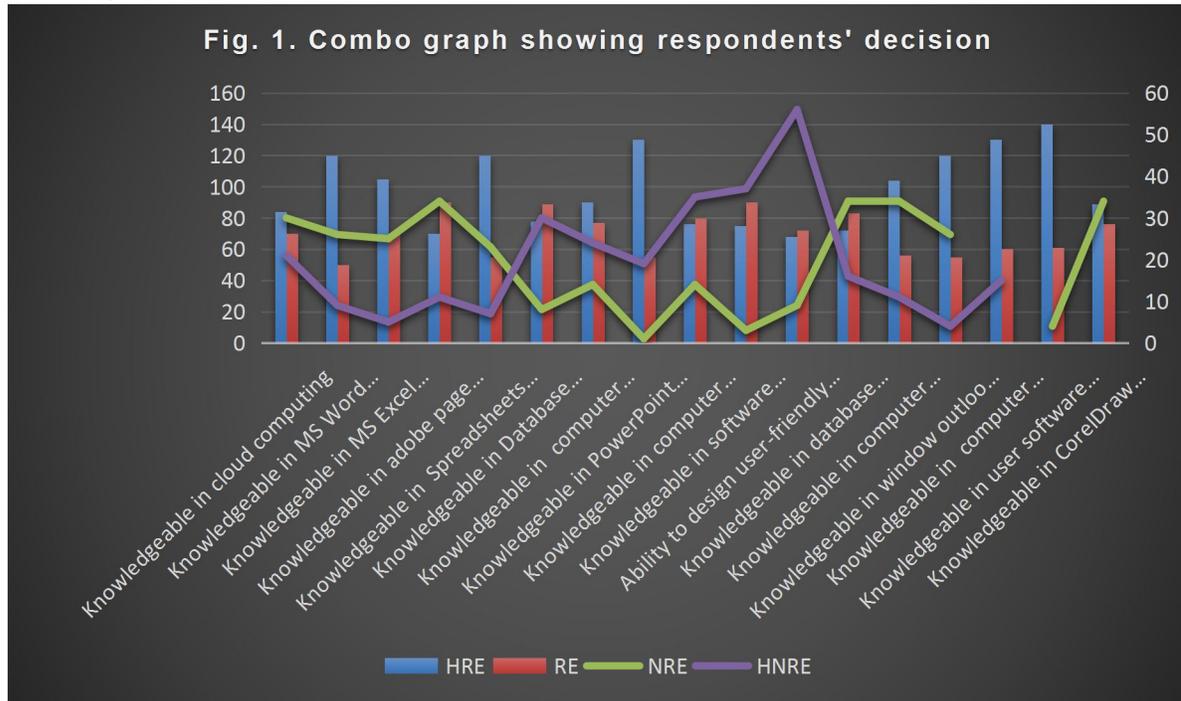
S/No	Computing competencies	X	SD	Decision
1	Knowledgeable in cloud computing	3.71	0.88	HRE
2	Knowledgeable in MS Word Processing	3.02	1.15	HRE
3	Knowledgeable in MS Excel Processing	2.80	1.57	HRE
4	Knowledgeable in adobe page maker Processing	3.54	1.42	HRE
5	Knowledgeable in Spreadsheets processing	2.76	0.63	HRE
6	Knowledgeable in Database Management	3.03	1.41	HRE
7	Knowledgeable in computer hardware component	2.72	0.86	HRE
8	Knowledgeable in PowerPoint presentation	2.81	1.57	HRE
9	Knowledgeable in computer hardware installation	3.54	1.42	HRE
10	Knowledgeable in software programming	3.76	1.63	HRE
11	Ability to design user-friendly graphical interfaces	2.92	1.09	HRE
12	Knowledgeable in database maintenance	3.61	1.08	HRE
13	Knowledgeable in computer networking	2.74	1.42	HRE
14	Knowledgeable in window outlook processing	3.67	1.87	HRE
15	Knowledgeable in computer Software programming	2.80	0.57	HRE
16	Knowledgeable in user software applications	3.50	1.42	HRE
17	Knowledgeable in CorelDraw processing	3.72	1.61	HRE

**Key: X = Mean, SD=Standard Deviation, HRE = Highly Required for Employability**

Table 1 present the mean ratings and standard deviations of respondents on computing competencies required for universities business education graduates' employability. The table shows that the seventeen (17) items recorded mean ratings between 2.72 and 3.76 which are above the cut-off point of 2.50 on the four-point scale. The result shows that the seventeen (17) computing competencies are highly required by universities business education graduates for employability. The standard deviation ranged from 0.61 to 1.87 which revealed that respondents were not too far from the mean and each other in their responses. Figure 1. Further shown the respondents' decision using Combo graph



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**Research Question 2**

What is the accounting competencies required of Universities Business Education graduates for employability?

Data answering the above research question are contained in Table 2.

**Table 2: Mean ratings of Responses of respondents on accounting competencies required of Universities Business Education graduates for employability (N=205)**

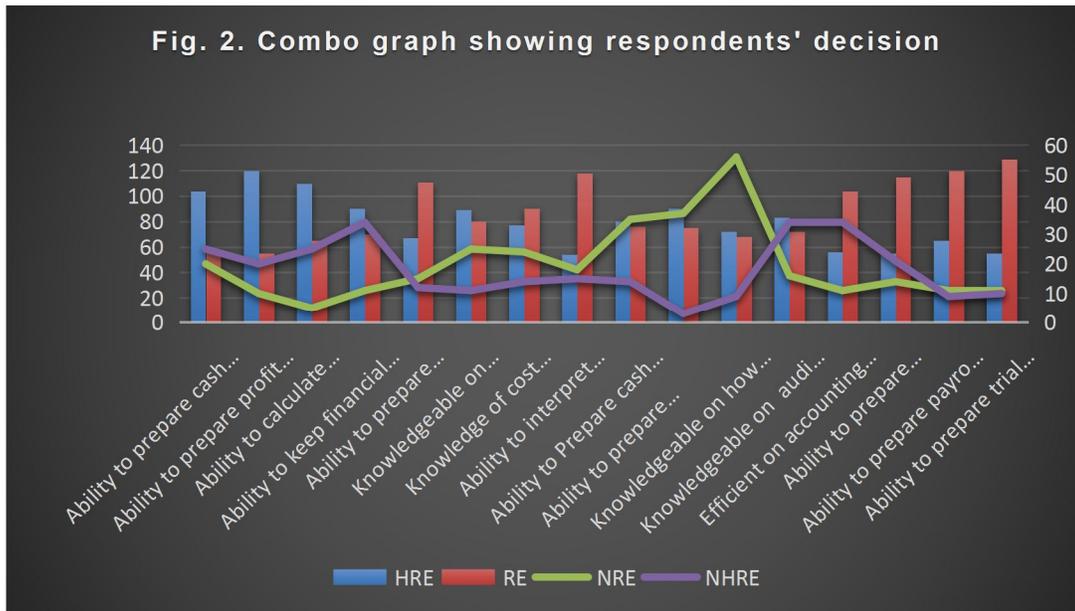
S/No	Competencies in accounting	X	SD	Decision
18	Ability to prepare cash flow statements	2.52	1.57	HRE
19	Ability to prepare profit and loss account	3.54	1.42	HRE
20	Ability to calculate income tax liabilities	3.66	1.53	HRE
21	Ability to keep financial records	3.03	1.41	HRE
22	Ability to prepare financial statement	2.82	0.86	HRE
23	Knowledgeable on budget presentation	2.51	0.57	HRE
24	Knowledge of cost accounting	3.54	1.42	HRE
25	Ability to interpret financial statement	2.62	1.41	HRE
26	Ability to reconcile bank statement	3.76	1.52	HRE
27	Ability to prepare receipt and payment account	2.75	1.09	HRE
28	Knowledgeable on how bank work and operate	3.67	1.08	HRE
29	Knowledgeable on audit and investigation	2.64	0.52	HRE
30	Efficient on accounting software packages	3.67	1.87	HRE
31	Ability to prepare customer ledger account	2.51	0.57	HRE
32	Ability to prepare payroll and its deductions	3.54	1.42	HRE



33	Ability to prepare trial balance and balance sheet	3.55	1.88	HRE
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**Key: X = Mean, SD=Standard Deviation, HRE = Highly Required for Employability**

Table 2 present the mean ratings and standard deviations of respondents on accounting competencies required for employability. The table shows that the sixteen (16) items recorded mean ratings between 2.51 and 3.67 which are above the cut-off point of 2.50 on the four-point scale. The result shows that the sixteen (16) accounting competencies are highly required by universities business education graduates for employability in the labour market. The standard deviation ranged from 0.57 to 1.88 which revealed that respondents were not too far from the mean and each other in their responses. Figure 2. Further shown the respondents' decision using Combo graph



Hypothesis 1: There is no significant difference in the mean responses of male and female Business Education students regarding the computing competencies required of Universities Business Education graduates for employability.

**Table 3: Independent t-test analysis showed the responses of male and female Business Education students regarding the computing competencies required of graduates Business Education for employability (N=205)**

Items	Category of Respondents'	N	Mean	SD	t-cal	df	t-cri	Decision
1	male	83	3.2048	1.25678	-0.18	203	0.717	NS
	female	122	3.2377	1.29878				
2	male	83	2.8795	1.09764	-1.594	203	0.786	NS
	female	122	3.123	1.05688				
3	male	83	2.988	0.95629	-0.354	203	0.148	NS
	female	122	3.0328	0.84241				



4	male	83	3.253	1.13528	-0.464	203	0.612	NS
	female	122	3.3279	1.13139				
5	male	83	3.0723	1.20753	-0.963	203	0.86	NS
	female	122	3.2377	1.20641				
6	male	83	2.9639	0.95567	-1.701	203	0.393	NS
	female	122	3.1721	0.78932				
7	male	83	2.5181	0.96729	-3.234	203	0.005	NS
	female	122	2.9344	0.85992				
8	male	83	2.7831	1.2788	-2.347	203	0.088	NS
	female	122	3.1967	1.21042				
9	male	83	2.9398	1.18269	-2.462	203	0.026	NS
	female	122	3.3361	1.09553				
10	male	83	3.3133	0.88245	2.225	203	0.603	NS
	female	122	3.0246	0.93121				
11	male	83	3.012	1.06489	1.361	203	0.071	NS
	female	122	2.7951	1.15664				
12	male	79	3.0886	1.05235	-0.871	191	0.192	NS
	female	114	3.2281	1.12128				
13	male	83	3.3253	1.04891	1.18	203	0.956	NS
	female	122	3.1475	1.0654				
14	male	83	3.1807	0.96455	1.589	203	0.575	NS
	female	122	2.959	0.99085				
15	male	83	3.3012	0.83717	-0.971	203	0.602	NS
	female	122	3.418	0.85125				
16	male	83	2.9157	1.0955	-0.609	203	0.173	NS
	female	122	3.0082	1.04838				
17	male	83	2.5904	1.12658	-0.788	203	0.228	NS
	female	122	2.7131	1.07164				
	<b>male</b>	<b>Male</b>	<b>51.329</b>	<b>18.1103</b>	<b>-599</b>	<b>303</b>	<b>0.413</b>	<b>NS</b>
	<b>female</b>	<b>Female</b>	<b>52.892</b>	<b>17.7277</b>				

Result significant at  $p < .05$ ,  $df = 203$

From table 3, the calculated t-value of 0.413 was found to be less than the critical t-value of -599 at 0.05 alpha level of significance with 203 degrees of freedom. Thus, the null hypothesis was retained. This implies that male and female do not differ in the computing competencies required of graduates' business education for employability.



Hypothesis 2: There is no significant difference between the mean responses of male and female Business Education students regarding accounting competencies required of graduates Business Education for employability in Universities in Cross River State, Nigeria.

**Table 4: Independent t-test analysis showed the responses of male and female Business Education students regarding the accounting competencies required of universities Business Education graduates for employability (N=205)**

Items	Category of respondents'	N	Mean	SD	t-cri	df	t-cal	Decision																																																																																																																																																																													
18	male	83	2.7229	1.21287	-0.368	203	0.92	NS																																																																																																																																																																													
	female	122	2.7869	1.22798					19	male	83	2.9518	1.13593	-0.573	203	0.342	NS	female	122	3.041	1.06327	20	male	83	2.8795	1.07519	0.391	203	0.646	NS	female	122	2.8197	1.07578	21	male	83	3.6145	0.77823	-3.97	203	0.876	NS	female	122	3.9344	0.35763	22	male	83	3.3976	0.69738	0.623	203	0.003	S	female	122	3.3443	0.5265	23	male	82	3.561	0.63045	-1.608	202	0.051	NS	female	122	3.6885	0.49929	24	male	83	3.3012	0.65769	-1.268	203	0.817	NS	female	122	3.418	0.64077	25	male	82	3.2073	0.85689	-0.107	202	0.25	S	female	122	3.2213	0.94923	26	male	83	3.4699	0.80148	-0.848	203	0.984	NS	female	122	3.5738	0.8992	27	male	83	3.4337	0.75212	-0.742	203	0.355	NS	female	122	3.5082	0.67108	28	male	83	3.4217	0.75094	0.117	203	0.523	NS	female	122	3.4098	0.6894	29	male	83	3.2289	0.78593	0.34	203	0.702	NS	female	122	3.1885	0.86561	30	male	83	3.3735	0.72769	-0.841	203	0.784	NS	female	122	3.459	0.70591	31	male	83	3.2048	0.85196	-0.67	203	0.161	NS	female	122	3.2787	0.71884	32	male	83	3.2289
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	female	122	3.7295	0.70461				
33	male	83	3.012	1.00601	-3.78	203	0.01	S
	female	122	3.4672	0.71795				
	<b>male</b>	<b>83</b>	<b>52.009</b>	<b>13.85046</b>	<b>-1.076</b>	<b>203</b>	<b>0.512</b>	<b>NS</b>
	<b>female</b>	<b>122</b>	<b>53.868</b>	<b>12.31305</b>				

Result significant at  $p < .05$ ,  $df = 203$

From table 4, the calculated t-value of 0.5104 was found to be less than the critical t-value of -1.076 at 0.05 alpha level of significance with 203 degrees of freedom. Thus, the null hypothesis was retained. This implies that male and female do not differ in the accounting competencies required for business education graduates for employability.

### Discussion

Table 1 **showed all the** computing competencies required by business education graduates for employability. It was observed that Business Education graduates required all the computing competencies as indicated. It was also shown that both male and female business education graduates are to possess these computing competencies even after school to enable them to become successful employees in the world of work. The finding of the study is in line with Agim and Atah (2022), whose findings agreed that business education graduates should make effort to be competent in their field of study to ensure they are successfully employed in the labour market especially in the 21<sup>st</sup> century labour market. It is therefore imperative to note that Business Education graduates needed all the computing competencies as identified to get a job and equally maintain their job opportunity. **In agreement with** Akeke and Eyo, (2018) skills competencies among business education graduates could contribute to economic welfare as they increase the innovative capacity of the economy. This could equally reduce the high level of rural-urban migration, to offer functional education for the people that will enable them to be self-employed and self-reliant, to provide the youth adequate training that will enable them to be more creative and innovative in identifying noble business opportunities (Akeke and Eyo, 2018)

However, from hypothesis one, it was shown that there is no significant difference in the mean responses of male and female Business Education students regarding the computing competencies required of Business Education graduates for employability. The calculated t-value of 0.6104 was found to be less than the critical t-value of 1.9660 at 0.05 an alpha level of significance with 203 degrees of freedom. Thus, the null hypothesis was retained. This implies that male and female business education students agreed on their computing skill competencies required for graduates of business education employability needs and they do not differ in their opinion.

Results in table 2 showed that all the accounting competencies were required of Business Education graduates for employability. It was found out that Business Education graduates required all the accounting competencies as identified. This shows that both male and female business education graduates are to possess these accounting competencies even after school to enable them to become successfully be employed in the world of work. The finding of the study is in line with Ezeani (2010), whose finding asserted that business education graduates should make a maximum effort to acquire financial accounting skills competencies for their business success or to be gainfully employed.

However, in hypothesis two, it was shown that there is no significant difference in the mean responses of male and female Business Education graduates regarding the accounting competencies required of Business Education graduates for employability in Universities in Cross River State, Nigeria. This implies that both male and female business education graduates agreed



on the acquisition of accounting competencies required for graduates to be employable in the world of work. This result conforms with Atah, and Abeng (2019) who reported that male and female business education graduates are required to possess competencies that will help them to be employable.

### **Conclusion**

Based on the finding of the study, it was concluded that all the identified computing competencies and accounting competencies are required by graduates of business education to be employable in the world of work. It is imperative that Business Education students who are intended to be employed by any government agency or private sectors are expected to acquire these competencies for their successful employment after graduation.

### **Recommendations**

1. Graduates of business education should be encouraged to obtain computing skills that will allow them to be employable in the workplace.
2. Students in business education should strive to be attentive in gaining accounting skills in order to acquire a white collar job.

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