



BUILDING THE CAPACITY OF STUDENTS OF BUSINESS EDUCATION (ACCOUNTING) WITH ACCOUNTING SOFTWARE SKILLS FOR IMPROVED SERVICE DELIVERY IN MODERN OFFICE AND SCHOOL ENVIRONMENTS

Prof. Basil O. Nwosu

*Ebonyi State University,
Abakaliki, Ebonyi State*

Dr. Fidelis U. Amahi

*College of Education,
Agbor, Delta State
amahifidelisu@gmail.com*

Abstract

Building the capacity of students of business education (accounting) demands that lecturers should possess relevant technological competencies including accounting software skills. The study assessed how students' capacities can be built with accounting software skills for improved service delivery in modern office and school environments. One research question guided the study and two hypotheses were tested at 0.05 level of significance. Descriptive survey design was adopted. A sample of 293 was selected through proportionate stratified random sampling technique from a population of 489. The main instrument for data collection was a four point rating scale questionnaire with 20 items. The data collected were analysed using mean and standard deviation to answer the research question and determine the homogeneity or otherwise of the respondents while the t-test and ANOVA were used to test the hypotheses. Findings showed that business educators and employers of labour agreed that accounting software skills were needed to build the capacities of business education (accounting) students. There was no significant difference in the mean ratings of business educators and employers of labour and in the mean ratings of male and female business educators and employers of labour in Delta State on the accounting software skills needed to build capacities of business education (accounting) students.

Keywords: *Capacity, competencies, accounting software skills, service delivery*

Introduction

Education is a vital instrument for transformation and social change which makes the recipients to contribute positively towards the general good of the nation. The relevance of education is reflected in the goals of education which includes the development of appropriate skills, mental, physical and social abilities and competencies which enable the individual to become useful citizens. In actualizing the above, teaching has to be practical, activity based, experiential and Information Technology (IT) supported. Business education is a programme of study which aims at creating awareness for business occupations and preparing youths for work and people to become better citizens and intelligent consumers of goods and services (Azuka, Nwosu, Kanu, Agomuo in Amahi, 2018). The above definition was summed up in a statement on the meaning of business education by Tonne in Rotua



(2017) as “education for and about business”. This means training that would make students to learn facts, acquire skills, develop abilities , solve problems and be able to have business like attitudes for business success. Achieving these ideals requires building and improving students' capacities in terms of new technologies particularly in accounting software skills (ASS) through the use of computers. Accounting is considered one of the most imperative parts of running a business and those days are over when accountants used to maintain and represent transactions /records manually.

Accounting software skill is the ability to perform accounting functions through the use of accounting software packages. Accounting involve the process of recording , classifying or sorting , summarizing monetary transactions of organizations and interpreting the information therefore for software developed by software engineers and professional accountants available on the internet , each with its own peculiarity. There are several software developed by software engineers and professional accountants for different types of businesses as well as software covering different accounting fields. Examples are small business accounting software, construction accounting software, personal accounting software, payroll accounting software, home accounting software, manufacturing accounting software, call accounting software etc (Talal, 2009).Some of the most popular web based software which cover the above mentioned accounting fields include Peachtree complete accounting software, MYOB business essentials accounting software , Cougar mountain accounting software, Bookkeeper accounting software, Simply accounting software CYMA IV for windows accounting software, Dac easy accounting software and Bottom line accounting software.

It is important software for imparting skills and competencies for effective teaching, learning and service delivery. The advent of new technologies has brought changes in the business world and the way things are done. Onah in Umah and Nwokike (2016) posit that the traditional method of accounting has been gradually replaced with new technologies (computer) resulting in the computerization of the accounting systems of both public and private organizations. The computational , task - oriented style of accounting work , which is tedious , takes longer time to accomplish and prone to costly mistakes has given way as technological advancements have enhanced the ability of graduates to interpret data efficiently and effectively. With the knowledge of accounting software, students on graduation would be able to interpret the language of business with such ease. According to Hancock, Howieson, Kavanagh, Kent, Tempone and Segal (2009), one of the important skills employers want accountants to possess is the mastery of accounting software.

The low level of skills and knowledge possessed by accounting graduates entering the workforce has been of concern to employers for a number of years (Cory & Pruske, 2012). One question that readily comes to mind is how would academics help students of accounting and business education (accounting) graduates to meet the set of skill demands both at job entry point and advancement in their careers (De Villiers, 2010; Kavanagh



&Drennan, 2008). As a result of the new demand of the labour market, there has been a consistent global call for considering the importance of employability skills across all sectors and job types in Nigeria. The ability of applicants to have acquired basic skills, and being familiar with computer usage, may open up a wide range of employment opportunities and increase their marketability in the workplace. Tertiary institutions have a duty to equip students with employability skills by integrating the skills into their curriculum.

Building the capacities of students of business education (accounting option) is very necessary as software developers have created software for every imaginable business accounting process even beyond core accounting modules such as general ledger, job costing, bank reconciliation, cash management, budgeting, tax preparation, forensic accounting, financial statement compilation and asset depreciation etc.

The introduction of new technologies in accounting software has challenged lecturers of business education to have a compelling need to acquire accounting software skills and Information and Communication Technology (ICT) skills to be able to build more capacities for their students to enable them become employable. It functions as an accounting information system. It may be developed in-house by the organization using it, may be purchased from a third party, or may be a combination of a third-party application software package with local modifications. Accounting software may be on-line based, accessed anywhere at any time with any device which is Internet enabled, or may be desktop based. It varies greatly in its complexity and cost (Futura, 2012)

Accounting software is a class of computer programmes that enable you to manage your business's financial transactions (Walton, 2009). Such programs can vary widely in scope, with some programs designed for little more than simple bookkeeping and some designed to manage the entire financial comings and goings of large businesses. Using accounting software helps companies to use the resources in their accounting departments efficiently, and can reduce costly bookkeeping mistakes. Accounting software is typically composed of various modules, different sections dealing with particular areas of accounting (Kepes, 2016)

Today computer competency is a very important part of an accountant's technical ability. All companies use some form of a computerized accounting system, such as QuickBooks, Peachtree, or MYOB or SAP and several management accounting tools enabled by information technologies. In fact, there is no single organization whether it is a small or medium or large enterprise that does not use some accounting software to manage its accounting transactions and reports. These systems use a variety of computer functions to properly record financial information and create financial statements and reports. Thus, accounting application software solutions are pervasive in industry and employers expect accounting graduates to have good mastery of accounting software skills (Hancock et al 2009). MYOB, Quick-books, NetSuite, Account-Edge and Sage Peachtree are some of the most popular computerized accounting systems used by small and medium-sized enterprises



(SME) all over the world. These software packages help SMEs to manage inventory, customers, vendors, employees, payroll, general ledger, accounts payable, accounts receivable, time billing, costing, banking, fixed assets, financial statements and reports. Some universities use one of these software tools to teach accounting concepts at the foundation level to business students. Some of the software is general ledger which is used to take care of the company's financial dealing such as accounts payable where the company enters its bills and pays the money it owes. Account receivable where money received is entered (Jain, 2016). The following are some of the products of accounting software

1. **Point of Sale (POS):** It is a point of sale solution with one or multiple locations. It is quick intuitive, secure and a solution for any retail restaurant and establishment with integrated payroll, inventory tracking customer relationship management (Lam, 2013). It is used for accounts payable, account receivable bank and billing and invoicing
2. **Quick-books:** This is the leading accounting software used by small business. It offers easy to use software that performs some accounting services such as scanning of receipt, paying employees, syncing data across devices, manage finances, instant access to customer, vendor and employees information, closely monitor inventory, track daily sales, manage distribution tips and, making sound financial decisions
3. **Money penny.me:** This is the smartest cloud accounting software designed for small business and freelancers. With money penny.me one can track time, projects, teams and expenses from any device. It is used to do the following professional online billing, smart and quick invoicing, swift payment reminders, automated recurring invoices, fully flexible and slick layouts, time tracking on-the-go, integrated project tracking, logtime from any device, easy timesheet management, turn time entries into invoices, painless expense tracking and snap and go receipts, detailed expense reports, instant expense updates, assign tax friendly categories (Revel Systems, 2016) Money penny.me is used by the following
 - a. By freelancers by helping to organize clients, teams business data and projects on-the fly
 - b. Small business : owners can get instant team and business overview painless integration
 - c. For startup: safe affordable rather than wasting fund on costly and complicated book keeping. (Revel Systems, 2016)
4. **Peachtree Accounting Software:** This is an accounting system made by sage software for small and medium size businesses to manage their books. Peachtree software makes a more difficult and complex process into a simple process that anyone can use by reconstructing it. It assists managers and controller to automate



and manage numerous accounting tasks such as making journal entries, view financial statements that it creates, reconciling account payable and receivable, creating financial statements and check invoices. The benefits include:

- a. Providing accuracy that manual bookkeeping cannot
- b. Ensuring that proper journal entries are made and that all accounts balance

5. **Fast Fund Accounting:** This software is for fund accounting designed for multi-funded small to medium non- profit organizations. It is a user definable chart of accounts that can identify funds, funding sources, programs, grants, sites and object codes. It is used for cash receipt and disbursement, cheque writing, journal entries (recurring and reversing), budget report, bank reconciliation, self-balancing fund, grant reporting allows, The software is used by social service, community service, arts, education, religious and foundations (Araize, 2009).

A reliable accounting system is essential for any business irrespective of the size. Some businesses keep handwritten ledgers and spreadsheet-based accounts, while others use computerization which is more advantageous over using manual accounts. Accounting software has the advantages of assisting in saving time and money and gives an important insight into businesses in the following manner. Speeding up processes by reducing delays in the making of a sale and generating an invoice, Data entry is simplified as inputting data is fast, straightforward and only needs to be done, It reduces errors by computerizing calculations that would have historically been done manually, Automating tasks such as calculating pay, producing pay slips, automatically calculating value added tax VAT etc, Automating reports and analysis in the areas like profit and loss, debtors and creditors, customers account, sales forecasting and inventory counts, It supports other functions like e filing and e-banking . The following are the disadvantages of accounting software .It is costlier than manual based accounting, It takes time to set up and it is a chargeable service, It requires purchase of yearly maintenance and support, Account package can be designed to suit your business.

Statement of the Problem

The advancement in technology resulting in the use of accounting software skills such as Microsoft Excel, Peach tree accounting, Quick-book, etc, and the introduction of micro-electronics, telecommunications equipment, internet and computers to today's, offices and schools, demands that students of Business Education (Accounting) on graduation should have been properly equipped with relevant skills (capacity building) because employers, as Donna in Oladunjoye (2015) observed, continually seek and demand for skilled and knowledgeable workers. But the current business education curriculum in Nigeria is highly theoretical and rhetorical in nature (Okoli, Ohaegbulem & Oduma, in Oladunjoye, 2015). A look at the curricular of business education in our tertiary institutions



particularly in most of our universities shows that the ICT skills and the accounting software skills are not incorporated in their curricular (Azih, 2011). The curriculum which seems not to be comprehensive and not capable of imparting positively the relevant accounting software skills in students to build their capacities may have been the cause for the dearth of qualified skilled business education (accounting) graduates.

The challenges faced by business education (accounting) graduates in meeting the needs and demands of the work place in Nigeria today poses a major question. It does appear that most of the contents in the business education (accounting) curriculum do not expose students adequately to acquire, the requisite skills, competencies necessary and needed in the world of work.

It is in line with the above assertion that Ojukwu in Akpotohwo and Amahi (2006) opined that business education programme was not exposing students adequately to current and relevant business information and suggested further research on the attitudinal and managerial competencies often claimed to be responsible for success after graduation. If the exact mix of skills and competencies needed by employers of labour and expected of business education (accounting) graduates for success in the work place are not reflected, then there is need for the ascertainment and determination of the skills, competencies of business education (accounting) graduates to meet the needs of the changing society. Such changes include but not limited to changes in technology. In view of the above there is gap in skills between what graduates learnt and acquired and what they are to offer in the world of work, hence the problem is to empirically determine the accounting software skills needed to build the capacities of students of business education (accounting option) as perceived by employers of labour and business educators in view of the dynamism of the world.

Purpose of the Study

The main purpose of the study was to identify the accounting software skills needed to build the capacities of students of business education (accounting) as perceived by business educators and employers of labour in Delta State.

Significance of the Study

The study would be of significance to students of Business Education programmes, Business Educators, Curriculum reviewers, educational planners, employers of labour and owners and operators of computer training centres. Business educators would benefit from the outcomes/results of the study as it would make them to understand the accounting software skills needed to build capacities of their students. The study would also expose the Students of Business Education (accounting) to be aware of the needed skills, competencies needed by them for capacity building to be able to meet the expectations of employers at the work place. Again it would enable the students and graduates to understand which skills components make up accounting software, and ICT skills as transferable or employability skills needed by them to be able to perform satisfactorily well in their work places.



Educational planners, curriculum reviewers would also find it useful as a guide for the review of content and learning experiences in the review of curriculum for business education (accounting) students as the world has become dynamic. Supervisory agencies of education would use it to assist curriculum reviewers and school administrators on the requirements of the various packages and how they are used in the offices and classrooms.

Research Questions

The study sought to provide answers to the following research questions:

H0: What are the accounting software skills needed to build the capacities of students of business education (accounting) by business educators and employers of labour.

Hypotheses

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

1. There is no significant difference in the mean responses of business educators and employers of labour on the accounting software skills needed to build capacity of students of business education (accounting option) based on gender.
2. There is no significant difference in the mean responses of business educators and employers of labour on the accounting software skills needed to build capacity of students of business education accounting (accounting option) based on experience

Method

The design adopted was a descriptive survey. It is a method of obtaining information from various groups or persons mainly through the use of questionnaire or personal interviews in order to provide relative and complete understanding of what is happening at a given period and time (Gay, Mills & Airasian, 2006; Stangor, 2007). Also the objective of a described investigation centres on opinions, attitudes and perceptions (Nworgu, 2015). The method was suitable because it allowed respondents to freely express their views regarding their knowledge on the accounting software skills needed to build capacities of students. Data gathered from the questionnaires was analyzed using descriptive statistics: mean and standard deviation to answer the research questions and ascertain homogeneity or otherwise of the respondents. Inferential statistics: t-test and ANOVA were used to test the null hypotheses at 0.05 level of significance. Grand mean was used for decision making for the research questions

In order to determine the extent of perception of accounting software skills expected of business education (accounting) graduates a decision rule based on a mean rating of 3.00 points was used. Items with mean rating of 3.00 points and above was regarded as perceived accounting software skills expected of business education (accounting) graduates while item with mean rating below 3.00 points was regarded as not perceived accounting software skills expected of business education (accounting) graduates. For the hypotheses, where the calculated p-value is less than the stipulated level of significance (0.05), it means 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 means that there was no significant difference and the hypothesis was not rejected. The population of the study comprised 489 employers of labour and business educators made up of 332 employers of labour and 157 business educators from zones and tertiary institutions in Delta State. The proportionate stratified random sampling technique was employed to choose 137 employers of labour from urban locations and 62 employers of labour from rural locations and 94 business educators from the tertiary institutions in Delta state.

Results

What are the accounting software skills expected of business education accounting graduates by business educators and employers of labour.

Table 1: Mean ratings on the accounting software skills needed to build capacities of students of business education (accounting)by business educators and employers of labour. N=293

S/N	Accounting Skills	Mean	SD	Decision
1.	Ability to use accounting software and applications to track incomes and receipts	3.40	.49	Agree
2.	Ability to use accounting software and applications to process payments and payroll	3.60	.49	Strongly agree
3.	Ability to use accounting software and applications to re-bill expenses and check invoices	3.40	.49	Agree
4.	Ability to use accounting software and applications to reconcile bank and accounts payables and receivables	3.46	.50	Agree
5.	Ability to use accounting software and applications to process accounts payables and receivables	3.54	.50	Strongly agree
6.	Ability to use accounting software and applications to scan receipts	3.53	.50	Strongly agree
7.	Ability to use accounting software and applications to handle and closely monitor inventory	3.60	.49	Strongly agree
8.	Ability to use accounting software and applications to create financial statements	3.40	.49	Agree
9.	Ability to use accounting software and applications to daily expenses and taxes.	3.46	.50	Agree
10.	Ability to use accounting software and applications to make sound financial decisions	3.53	.50	Strongly agree
11.	Ability to use accounting software and applications to make journal entries	3.33	.47	Agree
12.	Ability to use internet for instructional delivery	3.40	.49	Agree
13.	Ability to use internet materials to plan and for teaching and learning.	3.54	.50	Strongly agree
14.	Ability to give students assignments and access the assignments through email.	3.40	.49	Agree
15.	Ability to use Microsoft-excel to teach and work.	3.54	.50	Strongly agree



16.	Ability to generate graph and perform some basic calculations.	3.33	.47	Agree
17.	Ability to use power point for teaching, learning and presentation.	3.54	.50	Strongly agree
18.	Ability to analyze data and organize information and build computer models or simulation by using computer and its networks	3.40	.49	Agree
19.	Ability to insert images, change objects, attributes, adding sounds, creating and selecting objects in a presentation.	3.40	.49	Agree
20.	Ability to create and insert, symbols, tables pictures and diagrams on document.	3.40	.49	Agree
Grand Mean		3.46		Agree

The analysis in Table 1 shows the grand mean of 3.46 which indicates that business educators and employers of labour agreed that accounting software skills are needed to build capacity of students of business education (accounting option) . The item by item analysis shows items 2, 5, 6, 10, 13, 15 and 17 with mean ranging from 3.53 to 3.56 indicating that business educators and employers of labour strongly agreed that accounting software skills are needed to build capacities of students of business education (accounting option), while items 1, 3, 4, 8, 9, 11, 12, 14, 16, 18, 19 and 20 with mean ranging from 3.33 to 3.46 indicate that business educators and employers of labour agreed that accounting software skills are needed to build capacities of students of business education (accounting option) .The standard deviation showed that there is homogeneity amongst responses indicating a greater consensus of opinion.

Test of Hypotheses

Hypothesis 1

There is no significant difference in the mean ratings of business educators and employers of labour on the accounting software skills needed to build capacities of students of business education (accounting) based on gender. The hypothesis was tested using t-test. Summary of the test is presented in Table 2 below

Table 2: t-test analysis on the mean ratings of male and female business educators and employers of labour in Delta State on the accounting software skills needed to build capacities of students of business education (accounting) based on gender.

Accounting Software Skills	N	X	SD	Df	P-value	Decision
Male	169	3.46	.07	101	.67	Not Significant
Female	124	3.46	.07			



As shown in Table2, the difference in the mean ratings of male and female business educators and employers of labour in Delta State on the accounting software skills needed to build capacities of students of business education (accounting option) was not significant. This is shown by the p-value % 0.67 which is greater than the stipulated 0.05 level of significance. Therefore, the null hypothesis of no significant difference between the two groups is not rejected.

Hypothesis 2

There is no significant difference in the mean ratings of business educators and employers of labour on the accounting software skills needed to build capacities of students of business education (accounting) based on experience.

The hypothesis was tested using Analysis of Variance. Summary of the result is presented in Table 3 below .

Table 3: Analysis of variance on mean ratings of business educators and employers of labour in Delta State on the accounting software skills needed to build capacities of students of business education (accounting) based on experience

	Sum of Squares	df	Means Square	F	P-value
Between Groups	.004	2	.002	.422	.656
Within Groups	1.286	290	.004		
Total	1.290	292			

As shown in Table 3 there is no significant difference among the three groups in terms of their mean ratings on the accounting software skills needed to build capacities of students of business education (accounting) based on experience (0-5 years, 6-11 years and above 11 years), as the F-ratio 2, 290 is .422 and *P-value* % .656 is greater than the stipulated 0.05 level of significance. Therefore the null hypothesis is not rejected.

Discussions

Accounting Software Skills Expected of Business Education (Accounting) Graduates

The results of the study indicated that business educators and employers of labour in Delta State agreed that accounting software skills were needed to build the capacities of students of business education (accounting).The item by item analysis showed that the capacities of business education (accounting) students needed to be built to enable them possess the skills of using accounting software and application to process payments and payroll, process accounts payables and receivables, scan receipts, handle and closely



monitor inventory, make sound financial decisions, use internet materials to plan and for teaching and learning, use Microsoft-excel to teach and work, use power point for teaching, learning and presentation , as strongly agreed by the perception of business educators and employers of labour with mean ranging from 3.53 to 3.56. Also perceived as skills needed to build the capacities of students of business education(accounting option) are the ability and skills to use accounting software and application to track incomes and receipts, re-bill expenses and check invoices, create financial statements, make journal entries, use internet for instructional delivery, give students assignments and access the assignment through e-mails, generate graph and perform some basic calculations, analyse data, and organize Information and build computer models or simulation by using computer and its networks, insert images, change objects, attributes, adding sounds, creating and selecting objects in a presentation, create and insert symbols, tables pictures and diagrams on document with mean ranging from 3.33 to 3.46..The standard deviation showed that there was homogeneity amongst responses indicating a greater consensus of opinion.

The findings of the study corroborates that of Hancock, Howieson, Kavanagh, Kent, Tempone and Segal (2010) who stated that one of the important skills employers want accountants to possess is the mastery of accounting software. In support of this, Kepes (2016) observed that accounting software helps companies to use the resources in their accounting departments efficiently, and can reduce costly bookkeeping mistakes. Tam and Godfrey (2011) also corroborated the relevance of the acquisition of accounting software skills by business education (accounting option) graduates as accounting systems and accounting software packages and internet tools were categorized first into varying degrees of importance. Thus, accounting application software solutions are pervasive in industry and employers expect accounting graduates to have good mastery of accounting software skills. The dissatisfaction with the skills and knowledge demonstrated by accounting graduates entering the workforce has been of concern by employers for a number of years (Cory & Pruske, 2012). One question that readily comes to mind is how would academics help students of accounting and business education(accounting option) meet the set of skill demands both at job entry point and advancement in their careers (De Villiers, 2010; Kavanagh & Drennan, 2008). These software packages help SMEs to manage inventory, customers, vendors, employees, payroll, general ledger, accounts payable, accounts receivable, time billing, costing, banking, fixed assets, financial statements and reports. Some universities use one of these software tools to teach accounting concepts at the foundation level to business students. Some of the software include general ledger which is used to take care of the company's financial dealing such as accounts payable where the company enters its bills and pays the money it owes. Account receivable where money received is entered (Jain, 2016).



Findings from the test of hypotheses revealed that there was no significant difference in the mean ratings of business educators and employers of labour on the accounting software skills needed to build capacities of students of business education (accounting option) based on gender and experience. Therefore the null hypotheses were upheld. This disagrees with the findings of El-Mansour and Dean (2016) that there was a significant difference in the use of technology. There was no doubt that business education (accounting option) students have a compelling need and are expected to build their capacities by possessing accounting software skills to be able to be employed and make progress or advance in their work. The researcher is worried that this may not be achieved in the foreseeable future. This is due to the non-inclusion of ICT and accounting software skills in the curricular of business education at the tertiary institutions level. In addition tertiary institutions presently lack adequate capacity to address the issue due to the dearth of the state-of-the-art computer laboratories and the non-availability of requisite software in the institutions. Added to the above and most crucial is the lack of knowledgeable members of the academic that would impart the knowledge, skills values and competencies in the area of accounting software skills as they cannot give what they do not have.

Conclusion

Based on the findings of the study the following conclusions are drawn. Many students of business education (Accounting) do not have accounting software skills as a result of the advancement in technology which has brought about changes in the ways and manner office, accounting and management duties are performed. Therefore students' capacities need to be built by helping them to possess the relevant skills in order to be employable and perform accounting jobs through the use of computers.

Recommendations

Based on the foregoing conclusions, the following recommendations are made:

1. Modern technologies needed in the era of technological advancement should be integrated into the curriculum of business education programmes in Nigerian tertiary institutions. In addition, lecturers currently employed by institutions offering business education courses have to receive further training in using technologies in teaching the new body of knowledge. This would enable students upon graduation possess the much needed 21st century employability skills that may facilitate their job opportunities in the labour market.
2. Government, private and public sector Institutions, Non-Governmental Organizations (NGOs), including philanthropists, could assist in providing modern infrastructural facilities and Instructional materials to business education programmes in the Nigerian tertiary educational institutions so as to ease transmission of generic skills to students.



3. Periodic workshops and awareness campaign should be organized for business educators on how best to impart skills on the students.
4. Modern information and communication technology tools and accounting software packages need to be provided for the business education(accounting option)students to practice with. Also, trained personnel should be employed to handle the ICT Units for effective impartation of knowledge and skills on the students

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