



## **ACCOUNTING AND PROBLEM-SOLVING SKILLS REQUIRED OF BUSINESS EDUCATION STUDENTS FOR JOB PERFORMANCE IN ORGANISATIONS IN A DIGITAL ERA**

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### **Abstract**

*This paper determined accounting and problem-solving skills required of Business Education students for job performance in organisations in a Digital Era. Two research questions and two null hypotheses were formulated for this study. The researchers adopted a descriptive survey design. Area of the study was in Rivers state. The population of the study comprised 36,427 of senior civil servants from 26 ministries. The sample size was 380. The instrument used for data collection was a structured questionnaire designed to elicit response based on the research questions set for the study. The instrument was validated by three experts, two in Business Education and one in Measurement and Evaluation. Reliability of the research instrument was obtained using Pearson's Product Moment Correlation Coefficient. The overall reliability index for the instrument was .89. The data collection was analysed by using Mean with Standard deviation for the research questions and t-test for the hypotheses at .05 level of significance. The results obtained indicated that the senior civil servants in organisations were of the opinion that accounting and problem-solving skills were highly required of Business Education Students. Thus, it was concluded that accounting and problem-solving skills were very highly required of Business Education students for job performance in organisations in a digital era. it was also recommended that Business education students should equip themselves with accounting and problem-solving skills to make them relevance in the world of work.*

**Keywords:** Business education, Skills, and Job Performance

### **Introduction**

Development of a nation depends on the important role played by education. This is because without a form of education, there will be no continuity and link between the past and present and even the future. Education is a process that helps an individual to develop his whole being. Traditional African societies had their form of education which catered for the needs of precolonial societies before the advent of western education introduced by the colonial masters many years ago. The essence of education cannot be overemphasized as it is a process of liberating the mind of an individual to be creative, innovative and embrace problem solving and survival skills. This will enable



individuals live a useful and productive life in the society by impacting positively on its growth and development.

Business Education being a part of Vocational and Technical Education in Nigeria remains a skill acquisition programme which provides training for individuals to perform in the world of work. Historically, Business Education was first introduced at Joseph Etukokwu's School at Onitsha in 1930s to 1962 when Eastern Secondary School of Commerce in Port Harcourt was also established indicating the predominance of private proprietors (Osuala, 1985 in Obayi& Okafor, 2015). Business Education exists at the vocational and prevocational schools within the levels of post primary, the technical colleges, the polytechnics, colleges of technical teacher education and universities. It is a 'double-major' and, cannot be combined with another course-area. Business Education is presented within four options in the college of education, namely: Accounting Education, Office Technology and Management Education (OTME), Entrepreneurial Education and Marketing Education (Federal Republic of Nigeria, 2020). The philosophy of business education is to foster national development through business programmes as enshrined in the National Policy on education. Consequently, business education programmes shall provide skills in new and emerging jobs and innovations to fit the world of work or self-reliant. The medium is the provision of dynamic education that is demand driven. Business education programme aims are to produce capable graduates that will be able to communicate business subjects, epitomise business spirit in the society, development of vocational and entrepreneurial skills, and business competencies for self-employment and life of work in the office. To achieve the above, there must be entry qualifications, facilities, ICT laboratory, model office, accounting laboratory and personnel.

According to Igbokwe (2012), Business education is that aspect of total educational programme that provides the knowledge, skills, understanding, and attitudes needed to perform in the business world as producers and/or consumers of goods and services that business offers. It is a broad area of knowledge which deals with the entire enterprise system – preparing people for roles in business as employees, entrepreneurs, employers or simply as self-employed. Though, in the Nigerian context it is provided that a Business Education graduate is resourceful and can work in any field of venture as a teacher, administrator and even manager. Business education student graduates with quality and number of competency and skill needed to lead the future. It offers students an incentive for thinking creatively about an industry and broadens their understandings of career opportunities in industry (Ikpeama&Nwaokokorom, 2017). Therefore, as a business education graduate, employment opportunities should overflow.

The notion of employability has in contemporary era remained the centre of job seekers, educators, employers, and government. Brown and Hesketh (2004) cited employability as the comparative ventures of receiving and upholding diverse classes of occupation. Whereas best society sight employability in outright positions, focusing on the necessity used for persons to get credentials, information, and group prestige; the concept of employability can likewise stay realized by way of slanted besides subject to on background features. Employability not only depends on whether one is able to achieve the requirements of specific jobs, but also on how one stands relative to others within a hierarchy of job seekers (Nwaokokorom, 2019).

Ezeyi, et al. (2020) opined that skills which leads to technological advancement is capital intensive to achieve. It is manual dexterity acquired through the repetitive performance of an operation. The skills required of employers seem to be different from what the employers want. Some employers have tried to outline some of these skills they want from job seekers. Modern office is more than traditional office, hence there is needs for students of accounting education to perform varieties of the needed employment skills.

Accounting remains one of the important skills in business education which leaners perform basic bookkeeping and accounting function. They are regarded as entry level workers in the



accounting profession. Business organisations use accounting knowledge in planning and regulating their doings and to report the outcome of the activities to creditors, stakeholders, labour unions and government agencies. Rotary clubs, clubs, churches, mosque, and town unions as non-profit organizations also use information in accounting for planning, piloting, and recording their activities. A suitable method of accounting education requisite coddle development of the character of the wishful accountant in such a way equally to create in him or her a strong ethical code; a question and systematic awareness reliable through providing customers with high values of specialised services (Okolie & Amos, 2014). Accounting education deals mostly with practical than theory. Anyakoha (2009) state that accounting and financial skills are needed to be able to interpret financial statements, knowledge of costing and ability to understand gross and net profit of any business enterprise.

Problem solving is the ability to understand a problem by breaking it down into smaller parts, and identifying the key issues, implications and providing solutions. The problem-solving technique guides students through the critical thinking process and utilizes learner collaboration (Hou, et al., 2007 & Nwaokokorom, 2019). Students lack ability to identify a problem and how to apply the right approach to get the solution to the problem. (Naada, 2010).

Jones and George in Oduma and Ile (2012) defined organization as a body, school, an industry or business, the civil service, department or government ministry, social club, church, or even non-governmental organizations (NGOs). Organisational skills deal with existence organised methodical and capable to blueprint work to come across target, deadlines and observe improvement of work.

Job performance in organisations is the engine that drives productivity which other elements like motivation and skill grease the engine. Adeyemo (2000) explained that job performance is so important that it cannot be ignored in the industrial setting. It is the behaviour and action that brings out the desired results of the organisation, which are higher productivity and profitability. It embeds skill, willingness to perform assigned tasks, putting extra effort to achieve results, creativity, and ingenuity. It is sad to note that many graduates of business education can hardly demonstrate adequate utilization of the basic skills, competences, attitudes, and values in their places of work and skills required of employees seem to be different from what the employers want. These skills are seen as the bed rock of their core activities of knowledge economy that is geared towards bridging the gap between the services provided and meeting the needs of their employers. This unsatisfactory state of affair has necessitated the need to ascertain empirically the effects of accounting and problem-solving skills required of business education students in higher learning of education.

### **Purpose of the Study**

The purpose of this study was to determine accounting and problem-solving skills required of Business Education students for job performance in organisations in a digital era. Specifically, the study determined:

1. accounting skills required of Business Education students for job performance in organisations.
2. problem solving skills required of Business Education students for job performance in organisations.

### **Research Questions**

The following research questions were formulated to guide the study:

1. What are the accounting skills required of Business Education students in Colleges of Education for job performance in organisations?
2. What are the problem-solving skills required of Business Education students for job performance in organisations?



### Hypothesis

The following null hypotheses were formulated and tested at .05 level of significance:

Ho<sub>1</sub>: There is no significant difference in the mean ratings of male and female senior civil servants on the accounting skills required of Business Education students for job performance in organisations.

Ho<sub>2</sub>: There is no significant difference between the mean ratings of male and female senior civil servants on the problem-solving skills required of Business Education students for job performance in organisations.

### Methodology

The researcher adopted a descriptive survey design. Area of the study was Rivers state. Population of the study comprised 36,427 of senior civil servants from 26 ministries. The sample size was 380. The instrument used for data collection was a structured questionnaire designed to elicit response based on the research questions set for the study. The instrument was validated by three experts, two in Business Education and one in Measurement and Evaluation. Reliability of the research instrument was obtained using Pearson's Product Moment Correlation Coefficient. The overall reliability index for the instrument was .89. The data collection was analysed by using Mean with Standard deviation for the research questions and t-test for the hypotheses at .05 level of significance. The decision rule for answering the research questions was based on real limit of numbers, thus: Very Highly Required at 4 points (3.50 - 4.00), Highly Required at 3 points (2.50 - 3.49), Lowly Required at 2 points (1.50 - 2.45), and Very Lowly Required at 1 point (1.00 - 1.49).

### Results

#### Research Question 1

What are the accounting skills required of Business Education students for job performance in organisations?

**Table 1: Responses of Senior Civil Servants on accounting skills required of Business Education students for job performance in organizations.**

S/N	ITEM DESCRIPTION	$\bar{X}$	SD	REMARK
<b>Custer 1: Accounting skills. Ability to;</b>				
1	prepare sales invoice	3.43	0.62	HR
2	write receipts	3.49	0.53	HR
3	record petty cash register	3.52	0.50	VHR
4	write cheques	3.44	0.62	HR
5	make entries in the proper journal book	3.60	0.59	VHR
6	make entries in the sales daybook	3.72	0.46	VHR
7	enter up returns inwards journal	3.75	0.44	VHR
8	returns outwards journal	3.58	0.49	VHR
9	make entries in the purchase journal	3.63	0.63	VHR
10	make entries in the cash book	3.50	0.70	VHR
11	interpret bank statement	3.60	0.49	VHR
12	prepare schedule for account record	3.61	0.67	VHR
13	check postings in the ledger	3.60	0.64	VHR
14	classify accounts	3.66	0.48	VHR
15	compute revenue and capital expenditure	3.63	0.51	VHR
16	use on-line internet banking	3.64	0.62	VHR
17	use e-money transfer	3.69	0.49	VHR
18	keep accurate financial records	3.64	0.50	VHR
19	interpret financial records	3.58	0.58	VHR
20	balance off accounts	3.48	0.66	HR



Custer Mean	3.59	0.16	VHR
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$\bar{X}$  = Mean, SD = Standard Deviation, N= 364

Source: Field Survey, 2022

The data presented in Table 1 indicates that, the Senior Civil Servants responses have cluster mean of 3.59, and standard deviation of 0.16. This means that, the senior civil servants are homogenous in their responses, and they agree that item; 2, 3, 5, 6, 7, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18 and 19 are Very Highly Required (VHR) accounting skills required of Business Education students for job performance in organizations. While item; 1, 4 and 20 are Highly Required (HR). Therefore, according to the Senior Civil Servants all items in Table 1 are accounting skills required of Business Education students for job performance in organizations.

### Research Question 2

What are the problem-solving skills required of Business Education students for job performance in organisations?

**Table 3: Responses of Senior Civil Servants on problem-solving skills required of Business Education students for job performance in organisations?**

S/N	ITEM DESCRIPTION	$\bar{X}$	SD	REMARK
<b>Cluster 2: Problem Solving Skills. Ability to;</b>				
21	possess wealth of experience in office occupation	3.78	0.44	VHR
22	demonstrate high level of courage in task situation	3.51	0.50	VHR
23	possess mental intelligence	3.69	0.51	VHR
24	discover alternative approaches to situations	3.61	0.52	VHR
25	analyse situation	3.75	0.45	VHR
26	distinguish between cause and effect	3.57	0.53	VHR
27	Brainstorm	3.62	0.50	VHR
28	reason abstractly	3.54	0.51	VHR
29	solve mathematical problems	3.57	0.57	VHR
30	be objective at all times	3.63	0.49	VHR
31	be innovative	3.58	0.53	VHR
32	be critical in thinking	3.75	0.44	VHR
33	possess negotiating activity	3.62	0.51	VHR
34	understand problems	3.71	0.50	VHR
35	cope under stress	3.50	0.49	VHR
<b>Cluster Mean</b>		<b>3.63</b>	<b>0.16</b>	<b>VHR</b>

$\bar{X}$  = Mean, SD = Standard Deviation, N= 364

Source: Field Survey, 2022

The data presented in Table 3 indicates that the Senior Civil Servants responses have a cluster mean of 3.63, and standard deviation of 0.16. This implies that the Senior Civil Servants are unanimous in their responses, and they agree that all items are Very Highly Required (VHR) problem-solving skills required of Business Education students for job performance in organizations.

### Null Hypothesis 1

There is no significant difference between the mean ratings of male and female senior civil servants on the accounting skills required of Business Education students for job performance in organisations.-



**Table 2: The t-test result of the mean responses of Male and Female Senior Civil Servants on accounting skills required of Business Education students for job performance in organisations.**

Gender	N	$\bar{X}$	SD	Df	t-cal	t-cri	Decision
Males	213	3.59	0.16	362	0.59	1.96	Not significant
Females	151	3.58	0.16				

The result in Table 2 shows that t-cal is 0.59 and t-cri is 1.96 at .05 significant level. This indicates that t-cal (0.59) is less than t-cri (1.96). As a result, the stated null hypothesis that, there is no significant difference between the mean ratings of Male and Female senior civil servants regarding the accounting skills required of Business Education students for job performance in organizations is not rejected.

#### **Null Hypothesis 2**

There is no significant difference between the mean ratings of male and female senior civil servants on the problem-solving skills required of Business Education students for job performance in organisations.

**Table 4: The t-test result of the mean responses of Male and Female Senior Civil Servants on problem-solving skills required of Business Education students for job performance in organisations.**

Gender	N	$\bar{X}$	SD	Df	t-cal	t-cri	Decision
Males	213	3.63	0.16	362	0.61	1.96	Not significant
Females	151	3.62	0.15				

The result in Table 4 shows that, t-cal is 0.61 and t-cri is 1.96 at .05 significant level. This indicates that, t-cal (0.61) is less than t-cri (1.96). As a result, the stated null hypothesis that, there is no significant difference between the mean ratings of male and female senior civil servants regarding the problem-solving skills required of Business Education students for job performance in organisations is not rejected.

#### **Discussion of the Findings**

Respondents from 26 ministries agreed to the very highly required that accounting skills are required of Business Education students for job performance in organisations. This finding is in consonance with that of Anyakoha (2009) that accounting and financial skills are needed to be able to interpret financial statements, knowledge of costing and ability to understand gross and net profit of any business enterprise. The knowledge skill will enable the students to hold the understanding of business management while the technical skills will enable them to run the day-to-day activity of this enterprise.

Another finding revealed that problem solving skills are very highly required of Business education students for job performance in organisations. This is in line with Hou, et al. (2007) that the problem-solving technique guides students through the critical thinking process and utilizes learner collaboration. Problem needs to be solved to progress in life. Also, Naada (2010) states that students lack ability to identify a problem and how to apply the right approach to get the solution to the problem. Without identification of problems, solution will be difficult.

#### **Conclusion**

Based on the findings of this study, the researchers concluded that senior civil servants in Rivers State ministries are of the opinion that accounting skills and problem-solving skills are very highly required of Business Education students for job performance in organisations in a digital era. It



was also concluded that there is no significant difference in mean ratings of male and female senior civil servants regarding the accounting and problem-solving skills required of Business Education students for job performance in organisations in a digital era.

### **Recommendations**

Based on the findings, the following recommendations were made:

1. Business education students should endeavour to equip themselves with all the relevant accounting skills necessary for them to create and maintain their customers' needs.
2. Business education students should equip themselves with relevant problem-solving skills.

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