



NEXUS OF CREATIVITY AND DIGITAL OFFICE SKILLS POSSESSED BY ACCOUNTING EDUCATION STUDENTS FOR EMPLOYABILITY IN RIVERS STATE UNIVERSITIES

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Abstract

The study investigated Nexus of Creativity and Digital Office Skills Possessed by Accounting Education Students for Employability in Rivers State Universities. Three specific objectives, research questions and hypotheses respectively guided the study. Correlation design was adopted for the study and the population comprised of forty one (41) Masters Degree Accounting Education Students in Rivers State University and Ignatius Ajuru University of Education. Sample for the study consist of the entire population and no sampling technique was used for the study. Two sets of self-structured questionnaire were used for data collection. The instruments were structured on a 4 point rating scale of strongly Agree to Strongly Disagree and Very High Level to Low Level. The first instrument was titled Digital Office Skills of Accounting Education Students for Employability (DOSAESE) and the second instrument was titled Creativity Level of Accounting Education Students for Employability (CLAESE). The instruments were validated by two experts in Business Education and one expert in Measurement and Evaluation. A reliability index of 0.79 was achieved for DOSAESE and 0.81 for CLAESE using Cronbach Alpha Coefficient. Pearson Product Moment Correlation Coefficient \otimes was used to answer the research questions and t-transformation was used to test the hypotheses at 0.05 level of significant. Findings from the study revealed that a positive relationship exists between the Microsoft Excel skills, big data analysis skills, cloud based accounting skills and the students' creativity level for employability. Thus all null hypotheses were rejected as it was revealed that a significant relationship exist between the variables. Conclusions were made and it recommended amongst others that Accounting Education students should be exposed early to Microsoft excel in their course of study as this would prepare them to fit into the digital world of accounting and improve on their creativity level for employability.

Keywords: Nexus, Creativity, Digital Office Skills Accounting Education Students and Employability

Introduction

The term nexus simply means connection or link between two things, while, creativity is the use of imagination or original ideas to create something innovative or new. Therefore, the nexus of creativity is the centre where an employee integrates his or her ideas to the workplace to accomplish the goals of the organization. In this case, the nexus of creativity is the point where Accounting Education students demonstrated the digital skills or ideas they have possessed to improve their employability through creativity. Every organization in this current era of digitalization expects its employees to have certain degree of digital skills, in order for them to be more effective and productive in the organization. Most accounting firms or organisations struggle with having employees who possess digital office skills; the firms are interested in the digital abilities of their employees, since the organisations could not afford to be at a competitive disadvantage (Gal, Nicoletti, Renault, Sorbe & Timiliotis, 2019).

According to Saputra, Nugroho, Aisyah, and Karneli (2021), digital skills help boost efficiency in many businesses and this stimulates the economy. The introduction of digital technologies has opened a window for Accounting Education students to strive in their profession by using the digital tools that are available to enhance their job performance. A firm or organisation may suffer losses as a result of an unskilled employee that is not digitally inclined. Priscilla, Mayer and Chien (2022) attest to this fact that at present, companies' economic bloc of work is mainly based on digital technologies, and businesses have to incorporate digital technologies in order to have competitive edge over other competitors. O'Callaghan, Calloway, Walker, Elson, Dwyer, Boumediene and Boumediene (2021) noted that digital literacy is required for all university students to thrive in today's digital environment and is essentially important for Accounting Education students who, as professionals, must apply critical evaluation techniques to digital information. This means that Accounting Education students ought to be equipped with digital office skills to meet the



requirements of the modern work place. Failure to do so will endanger the students' chances of securing a digitally incline job.

According to Motyl, Baronio, Uberti, Speranza, and Filippi (2017), digital skills includes all technology-related skills ranging from basic skills or literacy, general skills for all workers, and specific skills for accounting professionals. Professional accountants at all stages of their careers need to adapt rapidly to the changing business world under digital transformation, and the roles of accountants have been changing since digital technologies present threats and opportunities to the accounting profession (Lawson, 2019; Richins, Stapleton, Stratopoulos, & Wong 2017). Pavelko, Zinkevych and Dermanska (2021) posit that accounting employers and clients demand accountants to use new technologies and techniques to develop new insights, create efficiency, and add value to meet the market's needs; Accountants need essential digital skills to use modern digital technologies effectively and safely in professional and personal development. As technological advancements eliminate routine and mundane accounting functions and accountants are being freed up to focus on higher-level tasks such as strategic planning, analysis, forecasting, and decision making (Lawson, 2019; Wongsim, Tantrabundit, Khantong, & Savithi 2019). In this study, the following digital office skills for Accounting Education students are considered; Microsoft-excel skills, big data analytics skills and cloud based accounting skills.

One of the key Microsoft products that are utilized in Accounting Education is Microsoft Excel. Since accountants work with numbers, MS Excel is, to a certain extent, ideal for accounting data analysis. Rotondo (2020) posit that the most crucial digital skill for entry level accountants today, according to employers, is MS Excel proficiency. Microsoft Excel is used to carry out a wide range of tasks, such as cost-benefit analysis scenarios, the creation of management and financial reports, financial and investment analysis, capital budgeting, variance analysis, tax calculations, fundamental recordkeeping, payroll calculations, the generation of audit working papers, financial modelling, , and the resolution of many complex business problems (Donelan & Liu, 2021). According to Cory and Pruske (2012), many accounting professionals have expressed displeasure with the low level of digital knowledge and skills possessed by their new employees after they graduate from higher institutions. Willis (2016) affirmed that accountants' uses Excel regularly, so, Accounting Education students ought to be cognizant of the vast range of excel features and capabilities available to them in order to succeed in their accounting practice.

A study conducted by Doe, Annan, Ahiale and Robert (2016) on lack of competence in using Microsoft excel by accounting students and the researchers assessed thirteen basic spreadsheet functions and 12accounting-specific tasks. It was revealed that only 18.4 percent of the students indicated that they could perform all the basic spreadsheet and accounting-specific tasks respectively. In addition, a majority (that is 50percent) of the students indicated that they could perform only four of the basic spreadsheet functions and only one of the Accounting specific tasks examined. The researchers examined the students on the following Microsoft excel skills; copy and paste, special paste commend, move and copy worksheet to other worksheet, algebraic commend, If function, graphics, import data, export data, merge spreadsheet files, macro, HLOOK up, VLOOK up, pivot tables, sorting and filtering data. Hassan and Shkak (2021)identified the following as necessary Microsoft excel skills that Accounting Education students need for employability; filling and formatting, sparkle file, making charts visually appealing, using pivot tables, auditing formulae, data validation, what If analysis and using templates.

The term Big Data has become a buzzword in the accounting profession in recent years like other trending topics such as block chain, artificial intelligence (AI), and machine learning (Boomer, 2018). Big Data simply means huge amount of structured and unstructured data that are too complex and voluminous for traditional data processing derived from multiple sources. Structured data refers to the highly organised information stored in the relational databases of spreadsheets. While, unstructured data refers to data from sources that are not highly organised (for example, photos, videos, blogs, presentations, social media posts, satellite imagery, open-ended survey responses, and website content) that generally produce 85percent of the world's information today (Ernst & Young, 2014). According to ZinKasim, Kandasamy, Khairani, Noor and Sufian (2022), unlike traditional businesses transactions and financial statements, big data analytics involves non- traditional information such as ratings, reviews, one-to-one conversions, and geo-location of customer activities. Big data analytics is commonly used in businesses to provide descriptive analytics, which involves categorising and classifying data as useful information.

Dent (2023) identified the following as big data analytics skills needed by Accounting Education Students; programming languages, machine learning, artificial intelligent, and natural language processing (NLP) quantitative analysis, data mining, problem-solving, SQL and NOSQL databases, data structure and algorithms, interpretation and data visualization. According to Sing (2023), big data analytics skill include data analytical skills, data visualisation skills, familiarity with business domain and big data tools, skills of



programming, problem solving skills, structured query language, skills of data mining and familiarity with technologies as data analysis skills that are in high demand in this digital era.

According to Lafta (2022), Cloud accounting refers to the use of cloud computing on the internet to build a virtual accounting information system that can be accessed at any time and from any location with an Internet connection. It helps accountants or business owners to access their financial data from any website. Cloud computing is an accounting software that enables users to store files, transfer files, and run applications online (Awotomilusi, Dagunduro, & Osaloni, 2022). In other words, it is online accounting that runs as a computer programme on users' computers but offers services over the Internet and permits users to access data from distant servers (Saha, Das, Rahman, Siddique, & Uddin, 2020). According to the aforementioned, cloud accounting is an accounting information system that can be accessible whenever there is an Internet connection and from any location, without the requirement for prior installation and prior management on local servers. The work of cloud accounting is fundamentally based on the cloud and cloud computing, with all application tasks being carried out off-site rather than on users' desktops. Data is sent to the cloud, processed there, and then returned to the user. This relieves the burden of having to install and update its software on every business computer. Additionally, because the programme is delivered via the Internet, customers can always obtain the most recent version of this technology without having to go through any additional steps because updating is done automatically (Dimitriu & Matei, 2015). Therefore, cloud accounting enables all users to access the same financial data from any location, including the workplace, home, or anywhere else (such as business owners, accountants, auditors, or clients).

Rao (2019) identify the following as the steps to using cloud based accounting; scan or copy documents -the first step is to scan or copy the required financial documents, and this is done through a variety of devices such as a mobile phone camera or an office scanner. Upload files to the cloud - the cloud accounting service provider gives the customer a login (ID) and a password so that this customer can access his or her account in the cloud and upload documents to the cloud, and immediately these documents become part of the provider's records in the service. Access to documents whenever needed: In this step, and using cloud accounting, a flexible service is accessed that allows users to follow or view their commercial accounts whenever and wherever they are required and through any device. A study conducted by Ehioghiren and Ojeaga, (2022) on cloud-based accounting technologies: Preparing future-ready professional Accountants. Revealed that a significant relationship exist between the importance of learning cloud accounting among accounting students in University of Benin.

According to Amesi (2021), creativity is doing something meaningful and fulfilling activities. Creativity can be applied anywhere. Creativity is not solely about the creation of something new. But, it also lends itself to developing vital skills that students need to be successful. Amesi noted that engaging in creativity help build students' problem solving skill from finding a new method to completing an old task or generating something that is totally brand new. Ikpesu (2020) posits that creativity is a set of skills and capabilities that individuals at different age learn and practice. Creativity is a strategic way of thinking or problem solving. Creativity skills or creative skills here is when Accounting Education Students have the abilities to create significant value in the workplace when they are employed. Spacy (2020) identify the following as creativity skills; innovation, visual communication, decision making, open-mindedness, business development, curiosity, planning imagination, critical thinking and so on. Creativity determines the future of every profession (Accounting Education). Creativity in this study is concern with developing vital skills that Accounting Education Students need to be effective and productive as future Accountants.

According to Yorke in Cashian Clarke and Richardson (2015), employability is a set of achievements, skills, understandings and personal attributes that make graduates more likely to gain employment and be successful in their chosen occupations, which benefit themselves, the workforce, the community and the economy. Before any graduate would be employed he or she is expected to possess certain competences and skills that the organisations require (for example, digital office skills and creativity skills). Therefore, Accounting Education Students must demonstrate these digital office skills when they are employed. Employees lacking necessary digital office skills hurt the accounting firm's ability to compete effectively with other competitors.

Accounting Education Students are exposed to various courses that ought to build the students' creativity level for employability. But the world is now in a digital era where every firm and organisation strives to be digitally inclined. So, these firms and organisations sought to employ those that have the ability to use different digital office hardware and software. Aside that, the researchers observed that no research have been carried out to determine the nexus of creativity and digital office skills possessed by Accounting Education students for employability in Rivers State Universities. Therefore, the researchers seek to fill this gap and contribute to knowledge.



Statement of the Problem

In the light of digitalisation and the increase in technological know-how Accounting Education students who possess digital office skills stand the chance of being employed in reputable accounting firms or organisations. The digital skills they possess ought to enhance their creativity level for employability. Most organisations in this fourth industrial revolution use artificial intelligence, block chain and other advanced technologies to perform their business functions.

Despite the furtherance in digitalisation, most Accounting Education students lack digital office skills like Microsoft excel skill, big data analytics skills and cloud based accounting skills. According to Odeyemi (2022), for Accounting Education students to be employed in any accounting firm or organisation, they must possess advanced excel skills, knowledge of business intelligence software, data analytics expertise, understanding of enterprise resource planning systems, experience with cloud computing. To this end, every Accounting Education programme ought to equip the students with these digital skills that the employers demand. Failure to do so would put the students at a disadvantage. On this note, the researchers sought to find out the digital office skills possessed by Accounting Education Students and their creativity for employability in Rivers State Universities. Also, the researchers determined the relationship between these variables.

Research Questions

The following research questions were posed for the study:

1. What is the relationship between the Microsoft excel skills possessed by Accounting Education Students And their creativity level for employability in Rivers State Universities?
2. What is the relationship between the big data analytics skills possessed by Accounting Education Students and their creativity level for employability in Rivers State Universities?
3. What is the relationship between the cloud-based accounting skills possessed by Accounting Education students and their creativity level for employability in Rivers State Universities?

Hypotheses

The following hypotheses were formulated and tested at 0.05 level of significance

1. There is no significant relationship between the Microsoft-excel skills possessed by Accounting Education students and their creativity level for employability.
2. There is no significant relationship between the big data analytics skills possessed by Accounting Education students and their creativity level for employability.
3. There is no significant relationship between the cloud-based accounting skills possessed by Accounting Education students and their creativity level for employability.

Method

The study adopted a correlation research design to establish the relationship between and digital office skills possessed by Accounting Education students and their creativity level for employability. The study was carried out in Rivers State, Nigeria and the central focus was on Business Education students (Accountancy) in Rivers State University and Ignatius Ajuru University of Education. The population of the study comprises of forty one (41) Masters Degree Accounting Education students in 2021/2022 and 2022/2023 academic sessions respectively in Rivers State University and Ignatius Ajuru University of Education. The population distribution table is shown in table 1. The sample for the study consists of the entire population and no sampling technique was used for the study, since the population size was manageable. Two self-structured sets of questionnaires were designed by the researchers. The first instrument was to find out the digital office skills possessed by Accounting Education students for employability, while the second instrument was to find out the creativity level of Accounting Education students for employability. The instruments were structured on a 4 point rating scale of Strongly Agree (SA 4points), Agree (A 3 Points), Disagree (D 2 Points), and Strongly Disagreed (SD1point) for instrument one and Very High Level (VHL 4points), High Level (3) Moderate Level (ML 2 Points), Low Level (LL 1 Points)) for instrument two. The first instrument was titled Digital Office Skills of Accounting Education Students for Employability (DOSAESE) and the second instrument is titled Creativity Level of Accounting Education Students for Employability (CLAESE).

The instruments were subjected to face and content validated by two experts in Business Education and one expert in Measurement and Evaluation. The reliability of the instruments was done by administering 20 copies of the questionnaire to Accounting students in the Faculty of Management Sciences in Rivers State University and a reliability index of 0.79 was achieved for DOSAESE and 0.81 for CLAESE using Cronbach Alpha coefficient, to ascertain the internal consistency of the instruments. The



instruments were administered by the researchers personally to the respondents and the instruments were retrieved after one week. A total of 41 copies of the instruments were administered and 40 copies were retrieved. SPSS Statistical tool was used for data analysis. Pearson Product Moment Correlation Coefficient (r) was used to answer the research questions and t-transformation was used to test the hypotheses and to establish the relationship between the two variables at 0.05 levels of significance and decision was made based on the r-value.

Table 1: Population Distribution Table

Institutions	M.sc 2021/2022session	M.sc 2022/2023session	Total
Rivers State University	8	6	14
Ignatius Ajuru university of Education	9	18	27
Total	17	24	41

Source: from Departmental Examination Officers, 2023

Results

Research Question 1: What is the relationship between the Microsoft Excel skills possessed by Accounting Education Students And their creativity level for employability in universities in Rivers State?

Table2: Respondent Rating of Pearson Product Moment Correlation Coefficient on the Microsoft Excel Skills Possessed By Accounting Education Students and their Creativity Level For Employability

Variables	N	X	X ²	Y	Y ²	ΣXY	R	Remarks
Excel Skills For Employability	40	109.35	302.14			354.42	0.02	Positive
Creativity level for Employability				129.89	406.45			

Source: Field Survey, 2023

The analysis in Table 2 showed that (r = 0.02) indicating that a positive relationship exist between the Microsoft excel skills possessed by Accounting Education Students and their creativity level for employability. This means that increase in Microsoft excel skills will lead to increase in the creativity level of Accounting Education students.

Research question 2: What is the relationship between the big data analytics skills possessed by Accounting Education Students and their creativity level for employability in universities in Rivers State?

Table 3: Respondent Rating of Pearson Product Moment Correlation Coefficient on the Big Data Analytics Skills Possessed by Accounting Education Students and their Creativity Level for Employability

Variables	N	X	X ²	Y	Y ²	ΣXY	r	Remark
Big data Skills For Employability	40	111.80	313.96			353.52	0.16	Positive
Creativity level for Employability				129.86	0645			

Source: Field Survey, 2023

The analysis in Table 3 showed that (r = 0.16) indicating that a positive relationship exist between big data skills possessed by Accounting Education Students and their creativity level for employability. This means that increase big data skills will lead to increase in the creativity level of Accounting Education students.



Research question 3: What is the relationship between the cloud-based accounting skills possessed by Accounting Education students and their creativity level for employability in universities in Rivers State?

Table 4: Respondent Rating of Pearson Product Moment Correlation Coefficient on the Cloud-Based Accounting Skills by Accounting Education Students and their Creativity Level for Employability

Variables	N	X	X ²	Y	Y ²	ΣXY	r	Remark
Cloud accounting Skills For Employability	40	112.49	317.51				0.29	Positive
Creativity level for Employability				129.89	406.45	367.16		

Source: Field Survey, 2023

The analysis in Table showed that ($r = 0.29$) indicating that a positive relationship exist cloud-based accounting skills possessed by Accounting Education Students and their creativity level for employability. This means that increase cloud-based accounting skills will lead to increase in the creativity level of Accounting Education students.

Hypothesis 1: There is no significant relationship between the Microsoft-excel skills possessed by Accounting Education students and their creativity level for employability.

Table 5: t-transformation Result for Test of the Significant between the Microsoft-Excel Skills Possessed by Accounting Education students and their Creativity Level for Employability

Variables	ΣX	ΣY	ΣXY	t-cal	t-crit	p	Level of Sig.	df	decision
Excel Skills For Employability	115.27		354.42	9.29	2.02	0.00	0.05	38	Rejected
Creativity level for Employability		129.89							

Source: Field Survey, 2023

The analysis in Table 5 revealed that the t-calculated is greater than t-critical ($t\text{-cal} > t\text{-crit}$). Hence the hypothesis was rejected. Therefore, there is significant relationship between the Microsoft-excel skills possessed by Accounting Education students and their creativity level for employability.

Hypothesis 2: There is no significant relationship between the big data analysis skills possessed by Accounting Education students and their creativity level for employability.

Table 6: t-test Result for Test of the Significant between the Big Data Analytics Skills Possessed by Accounting Education students and their Creativity Level for Employability

Variables	ΣX	ΣY	ΣXY	t-cal	t-crit	P	Level of sig	df	decision
Big data Skills For Employability	111.86		353.52	8.92	2.02	0.00	0.05	38	Rejected
Creativity level for Employability		129.89							

Source: Field Survey, 2023



The analysis in Table 6 revealed that the t-calculated is greater than t-critical ($t_{cal} > t_{crit}$). Hence the hypothesis was rejected. Therefore, there is significant relationship between the big data analytics skills possessed by Accounting Education students and their creativity level for employability.

Hypothesis 3: There is no significant relationship between the cloud-based accounting skills possessed by Accounting Education students and their creativity level for employability.

Table 7: t-transformation result For Test of the Significant between the Cloud-Based Accounting Skills Possessed by Accounting Education students and their Creativity Level for Employability

Variables	$\sum X$	$\sum Y$	$\sum XY$	t-cal	t-crit	P	Level of sig	df	decision
Big data Skills For Employability	112.49		367.16	9.74	2.02	0.00	0.05	38	Rejected
Creativity level for Employability		129.89							

Source: Field Survey, 2023

The analysis in Table 7 revealed that the t-calculated is greater than t-critical ($t_{cal} > t_{crit}$). Hence the hypothesis was rejected. Therefore, there is significant relationship between the big data analytics skills cloud-based accounting skills possessed by Accounting Education students and their creativity level for employability.

Discussion of Findings

The discussion was done according to each finding in the research question; Finding from research question one showed that a weak positive relationship exists between the Microsoft-excel skills possessed by Accounting Education students and their creativity level for employability. This means that when the students are exposed to Microsoft-excel, it would increase their creativity level which is a requisite for employability. The findings showed that the students are able to carry out basic excel functions such as copy and paste in excel, filling and formatting document, ability to use pivot tables, auditing and formula skills graphics, ability to validate data and making charts visually appealing in excel. The findings is in agreement with the views of Doe, Annan, Ahiale and Robert (2016)who depicts that only 18.4 percent of the students in their study indicated that they could perform all the basic spreadsheet and accounting-specific tasks respectively. In addition, a majority (that is 50percent) of the students indicated that they could perform only four of the basic spreadsheet functions and only one of the Accounting specific tasks examined. The researchers examined the students on the following Microsoft excel skills; copy and paste, special paste commend, move and copy worksheet to other worksheet, algebraic commend, If function, graphics, import data, export data, merge spreadsheet files, macro, HLOOK up, VLOOK up, pivot tables, sorting and filtering data. Agreeing with the views of Doe, Annan, Ahiale and Robert (2016), Hassan and Shkak (2021) opined that filling and formatting, sparkle file, making charts visually appealing, using pivot tables, auditing formulae, data validation, what If analysis and using templates are necessary Microsoft excel skills that Accounting Education students need for employability. Accounting Education students ought to note that for any accounting firm to employ them as an accountant they must possess basic Microsoft excel skills because knowledge of Microsoft excel will aid them to have convenience in organizing data, forecast sheets, compare datasets with ease, customize book keeping templates, and formulas that will allow them to manage accounting spreadsheets proficiently.

Findings from research question two showed a weak positive relationship exist between the big data analytics skills possessed by Accounting Education students and their creativity level for employability. This means that the students ought to be encouraged to be actively involved in big data analysis as this would increase creativity level. The finding also revealed that the students possessed data reporting and visualisation skills, familiarity with business domain, data mining skill, quantitative data analysis skills and collaborative skill. This finding is in agreement with the view of Sing (2023) who opined that big analytics skills include data analytical skills, data visualisation skills, familiarity with business domain and big data



tools, skills of programming, problem solving skills, structured query language, skills of data mining and familiarity with technologies. Agreeing with the view of Sing (2023) postulated that programming languages, machine learning, artificial intelligent, and natural language processing (NLP) quantitative analysis, data mining, problem-solving, SQL and NOSQL databases, data structure and algorithms, interpretation and data visualization are the big data analytics skills needed by Accounting Education students for employability. Accounting Education students must strive to become big data analytics because this will enable them to retain their financial advisory position, gain good knowledge of fundamentals of Algorithms, accounting data structures and object-oriented accounting languages.

Findings from research question three showed that a weak positive relationship exist between the cloud-based accounting skills possessed by Accounting Education students and their creativity level for employability. This means that more emphasis should be laid on the important of cloud-based accounting skills as this is one of the basic digital skill accounting education student need to possess to improve on their creativity level for employability. it was also revealed that the students possessed cloud based accounting skills such as; ability to access document on cloud, scan document on cloud, upload files to cloud, copy and paste document on cloud, virtual accounting information and financial information security. This finding is in agreement with the view of Rao, (2019) who opined that ability to scan or copy documents to cloud, Upload files to the cloud, access to documents whenever they are needed are the basic skills necessary for Accounting Education students to use cloud accounting programme. Agreeing with the view of Rao, Ehioghiren and Ojeaga, (2022) postulated that there is a significant relationship on the importance of learning cloud accounting among accounting students in University of Benin. Accounting Education students need to be acquainted with cloud computing because it will enable them to deliver error free accounting and financial report to clients, proficiency in major cloud platforms, data security, data management and application programming.

Conclusion

Based on the findings and justifications made, it is important to stress the fact that Accounting Education students need to be equipped with digital office skills that could build their creativity level to enhance their employability and more training in the aspect of digital accounting programmes because firms and organisations are more interested in graduates with digital abilities.

Recommendations

The following recommendations were made based on the findings:

1. Accounting Education students should be exposed early to Microsoft excel in their course of study as this would prepare them to fit into the digital world of accounting and improve on their creativity level for employability.
2. Accounting Education students should be made to possess big data analytics skills that can help and equip them to be relevant and become data analytics experts in their choice of career.
3. Accounting Education students should be made to use cloud computing for their financial analysis and dealings as this could improve their cloud based accounting skills and build on their creativity level for employability.
4. Generally, Accounting Education curriculum planners should consider enveloping Microsoft Excel, big data analytics and cloud computing into the curriculum as this would foster the students' ability to possess these skills.

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