



## EVALUATION OF ACCOUNTING COMPETENCIES OF BUSINESS EDUCATORS IN ENUGU STATE, NIGERIA

By

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### Abstract

*The study was conducted to evaluate the competencies of business educators in Enugu State. Two research questions guided the study. The study adopted Evaluative Research Design (ERD). The population of the study comprises 60 business education lecturers consisting of 32 lecturers from the Department of Business Education, University of Nigeria, Nsukka and 28 lecturers from the Department of Business Education, Enugu State University of Science and Technology. No sample was taken since the population was of a manageable size. The instrument for data collection was a 24-items structured questionnaire designed on a 4-point scale. Three experts consisting of two accounting lecturers from the Department of Business Education, University of Nigeria Nsukka and one from Enugu State University of Science and Technology validated the instrument. The reliability was determined using Cronbach Alpha coefficient which yielded reliability indices of .82% and .85% with a grand mean of .84%. Mean and standard deviation were used to analyze the research questions using statistical package for social sciences (SPSS). The result of the findings revealed that Business education lecturers do not possess cutting edge accounting skills such as proficiency in accounting software. It was also revealed that business educators highly possess cutting edge accounting aptitude e.g., professional integrity. Based on the findings, the researchers recommended among others a curriculum development and reform that will accommodate the cutting-edge accounting skills such as accounting software packages, Advanced Excel, Big Data, Machine Learning and Blockchain application in accounting in order to ensure global competitive advantage for business education products.*

**Keywords:** Skills, Aptitude, Cutting Edge, Evaluative Research Design (ERD).

### Introduction

Education that is needed in this contemporary/21st century is one that can assist the learner to be self-employed and to also work in the modern office which is characterized by high-tech devices. Competency is the ability to use skill or set of skills by an individual to properly perform a specific job. Osinem and Ugwuoke in Baba, Victor-Igwe, and Baba (2015) stated that competency is



an essential knowledge and skills obtainable in a profession and those which the professionals in the field must possess and be able to demonstrate at optimal level of acquisition and functioning. Encarta Dictionary (2009) defines competence as the ability to do something well, measured against a standard; especially ability acquired through specialized training which is mostly acquired by undergoing trainings in business education. Business education involves the teaching of cutting edge skills and aptitude that are in high demands in the industry.

Business Education is a programme of instruction that prepares students to take up their roles in enterprise as entrepreneurs and employers. Business education is an option of vocational and technical education that is designed to prepare students for the world of work and for self-reliance (Nfam, & Ntino, 2018). It is a programme of study that equips the students with relevant skills for self and societal development. It is education that prepares students for the world of work and the world of business. Business education is education for and about training in business skills, competencies required for use in business offices, clerical occupations and that which gives occupational identity (Nnaji, 2014, Ehirheme, 2014, Obayi, Abuka and Okeke 2014, and Chigbuson, 2014). Globally, business education courses are aimed at equipping the individuals with knowledge, skills, vocations and attitudes needed to manage personal business as well as function effectively in the economic system (Njoku, 2015). Ayelotan and Sholagbade (2014) opine that business education is a programme of instruction which consists of many parts: the Office Education (presently known as Office Technology Management), Marketing, Accounting, and Management. But for the sake of this paper only the accounting components of Business Education shall be examined in details.

In this present computer age, a good application of Information and Communication Technology (ICT) competencies are needed for a successful business education programme and sustainable development. Nwosu (2003), identified the benefits of ICT competencies to business education graduates to include: development of multiple sensory delivery, increased self-expression, active and co-operative learning, critical thinking, communication skills, multiple cultural learning through teleconferencing, internet and telecommunication utilization. In most tertiary institutions today, large amount of data and information are created, processed, stored, retrieved and disseminated due to improved and advanced information technology. The application of these new technology gadgets in educational institutions have resulted in the development of cheaper, accurate, and more flexible method of handling information. Research revealed that most business educators possess little or no useful ICT skills to be used in the world of work. Furthermore, Ezeani (2008), identified the following areas in which training should be given to business educators: Accounting knowledge, ICT skills, cash management competencies, marketing knowledge and Risk management skills.

With particular reference to emerging workplace technologies, Bhat (2013) noted that we live in a global world where technology, especially information and communication technology, is changing the manner in which businesses create, strife and capture value, how and where we work, and how we interact and communicate. Houston (2017) presented some technologies that are transforming the very foundations of global business and the organizations that drive it: cloud and mobile computing, big data and machine learning, sensors and intelligent manufacturing, advanced robotics and drones, and clean-energy technologies. These technologies are not just helping people



to do things better and faster, but they are enabling profound changes in the ways that work is done in organizations. Another serious scenario is the fact that due to the intense ravaging of corona virus the world can never be same. Ordu (2020) opined that covid-19 pandemic has changed the social bearing of both humans and organizations, and this has totally impacted skills delivery in some tertiary institution in Enugu state.

Skills are specific learned abilities needed to perform a given job well. According to Maryville University (2021) relevant skills for the present and the future include Cloud computing, Blockchain Technology, proficiency in using accounting software programs etc. Other examples may include strictly adhering to regulations, procedures and practices e.g. IFRS Regulations. There is a distinction, however, to be made between hard skills and soft skills. Whereas a hard skill is a technical and quantifiable skill that a professional may demonstrate through their specific qualifications and professional experiences, a soft skill is a non-technical skill that is less rooted in specific vocations. An example of a hard skill, then, may be computer programming or proficiency in a foreign language, whereas a soft skill may be time management or verbal communication (McNeill, 2021).

Examples of competencies that will be evaluated in this work include aptitudes such as Professional integrity and improvement of business processes. Competencies effectively explain how an individual's behaviours bring about the desired results in their role. As with skills, there are various types of competencies – including core competencies, which are those that any successful employee requires to rise through an organization. It is something that could potentially set you apart from every other candidate.”(McNeill, 2021). Previous studies established that while core competencies in marketing include innovation expertise, speed and flexibility in the marketplace, superior product development skills, cutting edge competencies in accounting consists of measurement analysis, interpretation, communication, and interpersonal skills as well as evaluation (Harvard Business Review, 2021).

Evaluation is defined as the process of delineating, obtaining, and providing useful information for judging decision alternatives. There are three important points in regard to this definition. First, evaluation is conceived of as a systematic, continuing process. Second, the evaluation process includes three basic steps: the delineating of questions to be answered and information to be obtained, the obtaining of relevant information, and the providing of information to decision makers so that they can use it to make decisions and thereby to improve ongoing programs. Third, evaluation is conceived of as a process to serve decision making. Hence, proper implementation of the CIPP Model requires understanding of educational decision making and procedures for projecting decisions to be serviced. The acronym CIPP was derived from the first letters of the names of these four kinds of evaluation: Context, Input, Process, and Product Evaluation.

Therefore, this study will be anchored on the CIPP Model of Stufflebeam with concentration on the last 2 PP's, that is, Process and Product. Specifically, process evaluation component monitors the project process and potential procedural barriers, and identifies needs for project adjustments while the product evaluation component measures, interprets, and judges project outcomes and interprets their merit, worth, significance, and probity (Zhang, et al., 2011). In this paper, the



processes employed by business education lecturers to produce competent graduate with cutting edge skills and aptitude shall be examined.

### **Skills and Aptitude of Business Educators in The Past**

There have always been reforms in education in Nigeria and its origin dates back to the nineteenth century as a result of the industrial revolution that made the Europeans who were in search of raw materials and markets for their finished products to come to Nigeria. To effectively achieve this, the Europeans introduced Christianity and Western Education, whose curriculum was merely on reading and memorization of the bible. They drastically changed the system of informal traditional education that already existed in the country before they came. The recipients of this education could only be employed in white-collar jobs as interpreters and office helps.

The Carl D. Perkins Vocational Education Act of 1984 introduced the dual themes of responding to economic demands for a trained workforce with marketable skills including individuals with special needs. All the educational policies introduced thereafter had the mandate of increased standard in vocational, technical occupation skills. It would be recalled that the first move towards the introduction of vocational business education into the mainstream of the Nigerian education system could be traced to the establishment of Yaba Technical Institute in 1963. The Ashby Commission in 1960 recommended for the development of the Technical and Commercial Business and for the award of the City and Guilds Institute and the Royal Society of Arts. Efforts to strengthen vocational business education were made by the Federal Government in 1962 eventually culminated into the New National Policy on Education. This policy brought about the 6-3-3-4 system of education, which is six years in the primary school, three years in the junior secondary school, three years in the senior secondary and four years in the tertiary institution. (FRN, 2013).

Business Education actually began as apprenticeship training. In other words, people then were learning trades under some other person who had the knowledge and the skill for the trade, or who was an expert or had experienced in a particular area of trade. And these trades include: Bookkeeping, and Farming, and Sales among others. Although the duration of this training was not the same depending on the type of trade, most of the time, the duration was dependent on how fast the apprentice can learn the skill. For example, sole traders then used to take apprentices for the purpose of assisting in the sale of wears via the learning of how this product was made. Some of these skills are carried out and as well, acquired via apprenticeship training. So as time went by, the apprentice was able to gain his freedom after learning the trade and then became either a salesman or a bookkeeper. (Athanasius, 2019).

In Nigeria, business education started in private business schools and private commercial schools. Some of these schools were recognized and approved by the Nigerian government. Nonetheless, the earliest business education during colonial Nigeria was in the form of on-the-job, that is, after primary or post-primary education. It was then believed that once a person completes secondary education, he can be trained on the job so as to acquire knowledge and skills in office occupation, apart from in typewriting and in shorthand areas of secretarial occupations. That was why graduates of secondary schools were employed automatically as clerical officers once they applied and were interviewed.



As the demands for typewriting and shorthand arises, private schools, known as commercial schools were also established for the purpose of teaching typewriting and shorthand. These were the schools that graduated typists and stenographers then into the civil service and other private business organizations or companies in Nigeria. These schools were known to have prepared candidates for RSA, that is, the Royal Society of Arts examinations. Candidates, who succeeded in the examinations, were employed by the Nigerian government and business organizations. Majority of these employees were typists, while others were stenographers. And because these groups of employees usually benefited the most from the commercial training schools and even in government, many small scale private organizations were also established for the purpose of assisting in teaching mainly typewriting and shorthand.

### **Skills and Aptitudes of Business Educators for the Present and the Future**

Although, there is paucity of researches and literature especially on business educators' present and future skills and aptitudes, however, some authors have made attempts to highlight future technologies and skills required by accounting professionals. For instance, Maryville University (2021) in empirical research entitled: The future of accounting: demand and evolving technology, highlighted the following skills needed by business educators/accountants:

#### **Cloud Computing**

A significant technology trend is working in the cloud. The cloud allows instant access to resources, such as data and computing capabilities. An important advantage of a cloud-based system is the continual updating of information, which allows accountants and clients to analyze data and make decisions based on cutting-edge information. Additionally, according to the *Journal of Accountancy*, cloud-based technology can also ensure “constant monitoring, rather than intermittent analysis,” whenever information on the system is updated.

Cloud computing is experiencing rapid growth as new intelligent technologies - such as the internet of things (IoT), artificial intelligence (AI), and machine learning - are integrated into the cloud, according to *Forbes*. As these technologies become more commonplace, the future of accounting is looking decidedly cloud-based.

#### **Automated Accounting Tasks**

Labor and time-intensive facets of accounting such as audits, tax preparation, banking, and payroll - are quickly becoming fully automated. As the application of AI to create self-learning systems continues to be integrated into accounting tasks, technological systems will take on the repetitive and time-consuming jobs, leaving the analytical and managerial tasks to humans. For example, major software vendors, such as Intuit, Sage, OneUp, and Xero, offer automated data entry and reconciliation options using AI and machine learning technologies in company bookkeeping, according to *Forbes*. Another example is the use of robotic process automation (RPA) to reduce processing times for audits and contracts down to weeks instead of months, according to the *CPA Journal*. As *Forbes* explains, larger firms using RPA AI integration have “increased efficiency and higher-level services,” compared with smaller, non-AI competitors.



### **Blockchain Technology**

Another trend impacting the demand for accountants in the future is blockchain technology, a computer-based recording system that uses crypto currency within a user-to-user network. While blockchain may have gained popularity due to bitcoin — a digital currency in which a record of transactions is maintained and new units of currency are generated independent of a bank — the technology has progressed substantially. The attractiveness of blockchain for accounting lies in “the possibility of a new type of accounting ledger — one that can be continuously updated and verified without the threat of being altered or corrupted,” *Accounting Today* stated that blockchain enables users to access ledgers in real time, as well as create smart contracts and record transactions, it’s no surprise the system is catching the notice of accountants. In fact, many accounting firms already implement blockchain, including the Big Four — EY, PwC, Deloitte, and KPMG.

### **Accounting Competencies**

Accounting competencies are the technical competencies of the profession that add value to business and contribute to a prosperous society. They include: Risk Assessment, Analysis and Management, Measurement Analysis and Interpretation, IFRS Reporting, Accounting Research and Systems and Process Management, Accuracy, Financial Monitoring & Analysis, Decision Making, Communication and Interpersonal Skills, Mastering time management, Lifelong Learning (Hohbein, 2017).

### **Problem Statement**

We live in an ever dynamic society affected by the impact of globalization. Technological changes have become the norm especially in the industrial and corporate world. These changes come with emerging workplace skills and aptitude of which the Nigerian educational sector is usually not prepared for, which has resulted in recycling olds skills and aptitude in our educational institutions. The rampant mismatch of aptitude and skills needed in the world of work and the traditional skills and aptitude possess by business education lecturers have resulted in unemployment and frustration for their products (business education/accounting graduates). This is a true reflection of the popular saying that “no one can give what he does not have. Consequently, the influx of graduates of accounting education yearly into the labour market with limited hope for gainful employment has become a worrisome experience especially in Nigeria. This unusual trend has been attributed to lack of cutting edge accounting skills and aptitudes prevalent among the accounting education lecturers.

However, the right question will be what are those emerging skills and aptitudes that should be acquired by business educators that will be the solution to the aforementioned problems? This is the main thrust of this study. Hence, the study will be an evaluation of the process and product of the Business Educators of the selected universities in Enugu State in the light of the current impact of globalization on workplace requirement.



### **Purpose of the Study**

The major purpose of the study is to evaluate accounting competencies of Business Educators in Enugu State, Nigeria. Specifically, the study sought to determine:

1. The extent to which lecturers of accounting education in universities in Enugu State possess cutting edge accounting skills.
2. The extent to which lecturers of accounting education in universities in Enugu State possess cutting edge accounting aptitude.

### **Research Questions**

The following research questions guided the study:

1. To what extent do lecturers of accounting education in universities in Enugu State possess cutting edge accounting skills?
2. To what extent do lecturers of accounting education in universities in Enugu State possess cutting edge accounting aptitude?

### **Methodology**

The study was carried out in two universities in Enugu State, namely: University of Nigeria, Nsukka (UNN) and Enugu State University of Science and Technology (ESUT). An evaluative research design (ERD) was adopted for the study. Evaluative design is considered appropriate for this study because the researcher intended to determine the extent of possessiveness of cutting edge accounting skills and aptitudes among business education lecturers of the universities studied. Two research questions guided the study. The questionnaire was structured on a 4-point rating scale which ranges from 4-1 (“Very Highly Possessed = 4”, “Highly Possessed = 3”, Moderately Possessed = 2”, “Not Possessed = 1”). The instrument of data collection for this study was a 20 items structured questionnaire titled “Evaluation of Accounting Competencies of Business Educators Questionnaire (EACBEQ). This instrument was considered appropriate to determine the extent of possessiveness of cutting edge Accounting skills and aptitude which by extension could serve as a feedback for improving the contents and instructional delivery methods and techniques in Business Education/Accounting. The whole population was used since they are too small for sampling 60 Business Education/Accounting lecturers. Three experts consisting of two accounting lecturers from the Department Business Education, UNN, and one from ESUT validated the instrument. The reliability was determined using Cronbach alpha which yielded a reliability index of .82% and .85% with a grand mean of .84%. The researchers and two (2) research assistants administered copies of the questionnaires to the respondents. The data collected were analyzed using mean and standard deviation with the aid of SPSS analytical software.

**Results**
**Table 1: Mean and Standard Deviation of the Accounting Education Lecturers in Enugu State (UNN and ESUT) on the Extent they Possess Cutting Edge Accounting Skills N=60**

S/N	Items Statement	$\bar{X}$	SD	Remark
1.	Proficiency in the use of accounting software e.g. sage 50, QuickBooks etc.	1.00	0.00	Not Possessed
2	Proficiency in Advanced Excel	1.12	0.42	Not Possessed
3	Application of Cloud Computing knowledge in accounting.	1.00	0.00	Not Possessed
4	Application of Big Data knowledge in accounting.	1.08	0.33	Not Possessed
5	Application of Block Chain Technology in accounting.	1.05	0.22	Not Possessed
6	Application of Machine Learning knowledge in accounting.	1.00	0.00	Not Possessed
7	Application artificial intelligence in accounting.	1.07	0.31	Not Possessed
8	Application of Robotic Process Automation (RPA).	1.00	0.00	Not Possessed
9	Preparation and interpretation of financial statement.	1.50	0.45	Moderately Possessed
10	Mathematics and deductive reasoning ability.	1.50	0.81	Moderately Possessed
11	Microsoft Certification Program (MCP) for finance professionals.	1.00	0.00	Not Possessed
12	Critical Thinking.	1.17	0.49	Not Possessed
	<b>Grand Mean and Standard Deviation</b>	<b>1.11</b>	<b>0.25</b>	<b>Not Possessed</b>

$\bar{X}$ Note:  $\bar{X}$  = Mean, SD = Standard Deviation

The mean of the items in Table 1 ranged from 1.00 to 1.50 with a grand mean of 1.11, which is below the 2.50 cut off point. This implies that accounting education lecturers do not possess so many of the above mentioned cutting edge Accounting Skills. The standard deviation ranged from 0.00 – 0.81 showing that respondents were close in their ratings.

**Table 2: Mean and Standard Deviation of the Accounting Education Lecturers in Enugu State (UNN and ESUT) on the Extent they Possess Cutting Edge Accounting Aptitude N=60**

S/N	Items Statement	$\bar{X}$	SD	REMARK
1.	Accuracy	2.02	0.29	Moderately Possessed
2	Professional Integrity	3.63	0.66	Very Highly Possessed
3	Mastering Time Management	3.20	0.61	Highly Possessed
4	Risk assessment, analysis and management	1.97	0.18	Moderately Possessed
5	Measurement analysis and interpretation	2.93	0.36	Highly Possessed
6	Accounting Research	3.00	0.00	Highly Possessed
7	Hitting deadlines set by management	2.40	0.49	Moderately Possessed
8	Financial monitoring and analysis	2.07	0.25	Moderately Possessed
9	Decision making	2.50	0.50	Highly Possessed



10	Communication and Interpersonal skill	3.43	0.62	Highly Possessed
11	IFRS Reporting Standard	1.00	0.00	Not Possessed
12	Lifelong Learning (Personal development/Improvement)	3.90	0.54	Very Highly Possessed
<b>Grand Mean and Standard Deviation</b>		<b>2.87</b>	<b>0.38</b>	<b>Moderately Possessed</b>

\_Note: X = Mean, SD = Standard Deviation

The mean of the items in table 2 ranged from 1.00 – 3.90 with a grand mean of 2.87, which is above the 2.50 cut off point. This implies that the Accounting Education lecturers possess the above-mentioned cutting-edge accounting aptitudes. The standard deviation ranged from 0.00 – 0.66 showing that respondents were close in their ratings.

### Discussion of Findings

The finding of research question 1 revealed that Accounting Education lecturers do not possess cutting edge accounting skills in the following areas: accounting software, advanced excel, application of cloud computing, big data, artificial intelligence, block chain technology, machine learning, robotics process automation, Microsoft certification program, critical thinking. This finding is supported by Bayerlein and Thompson (2017) in Ewa Banasik & Christene Jubb (2021) that accounting graduates are likely to possess knowledge and skills that enable them to carry out traditional tasks but their broader cutting edge skills are not well developed.

The finding of research question 2 revealed that accounting education lecturers possess cutting edge accounting competencies in the following areas: Professional Integrity, Mastering Time Management, Measurement analysis and interpretation, Accounting Research, Decision making, Communication and Interpersonal skill and Lifelong Learning. However, they do not possess cutting edge accounting competencies in the following areas: Accuracy, risk assessment and analysis, hitting deadlines set by management, financial monitoring and analysis and IFRS reporting standards. The findings disprove the finding of (Conrod, 2010) in Sylvestre, Uwizeyemungu, Jacques, Bertrand and Poba-Nzaou (2020) that competency frameworks adopted by professional accounting bodies have traditionally and clearly reflected the International Financial Reporting Standards (IFRS). However, the findings are in agreement with study by Sylvestre, Uwizeyemungu, Jacques Bertrand and Poba-Nzaou (2020) who confirmed that one of the most required aptitudes include organizational performance/analysis measurement.

### Conclusion

The study determines the extent to which Accounting Education lecturers of UNN and ESUT possess cutting edge accounting skills and aptitudes needed in the process and production of global competitive accounting graduates for the ever dynamic labour market. The study revealed that accounting education lecturers do not possess cutting edge accounting skills such as proficiency in the use of accounting software and advanced excel, application of cloud computing in accounting etc. However, the study also revealed that the lecturers highly possess cutting edge accounting



aptitudes in the following areas: Measurement analysis and interpretation, Professional Integrity and accounting research etc.

### Recommendations

The following recommendations were made based on the findings of the study:

1. Business Education curriculum development and reform should be structured in a way to accommodate the cutting edge accounting skills such as modules on Accounting software, Advanced Excel, Big Data, Machine Learning and Blockchain application in accounting in order to ensure global competitive advantage for Business Education products.
2. Lecturers of accounting education should be sent on compulsory courses on cutting edge accounting skills and they should also personally improve themselves in those areas.
3. All accounting lecturers in Business Education department should be mandated to comply with the use of International Financial Reporting Standards (IFRS) in their teaching of accounting.

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