
SURVEY OF EMPLOYER'S EXPECTATION OF THE ACCOUNTING SKILLS NEEDED BY GRADUATING ACCOUNTING STUDENTS FOR SELF-RELIANCE

By

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Abstract

This study surveyed the employer's expectation of the accounting skills needed by graduating Accounting students for self-reliance. In order to accomplish the purpose of the study, three specific objectives and corresponding research questions were posed. One hypothesis was tested. Literature pertinent to the study was reviewed. A survey research design was adopted for the study. The population for the study is 124 respondents comprising 16 accounting lecturers and 108 accounting students drawn from the selected tertiary institutions in Ebonyi State. No sampling technique was used since the population is manageable. Questionnaire was the instrument used for data collection. All the questionnaire distributed were all properly completed and returned back to the researcher. Data were analysed using mean, standard deviation and t-test statistics. The results of the study showed among others that the 21 skill statements investigated were all skills needed by graduating Accounting students for self-reliance. The implications of the findings is that accounting lecturers will incorporate the identified skills which are needed into the lesson plan in teaching and learning of Accounting which when acquired will enable them to manage their own life activities. Based on results obtained, this study recommended among others that all the necessary equipment needed for teaching and learning of Accounting courses should be provided for effective teaching and learning.

Accounting is the process of communicating financial information about a business entity to users of accounting information such as shareholders, investors, managers, government and other authorities. The communication is generally in the form of financial statements that show in monetary terms the economic resources under the control of management, the art lies in selecting the information that is relevant to the use and is reliable (Onwamechi, 2004). The American Institute of Certified Public Accountants (AICPA) (2004) defines accounting as "the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions and events which are in part at least of financial character and interpreting the result there of". Nworie (2005) sees accounting as an assistance made available to individual which helps them manage their own life activities, develop their own point of view, make their own decision and obviously carry their own burden.

Education is a process of teaching, training and learning especially when it goes on in the school, therefore, it is equally referred to as schooling. It is the process by which the society deliberately transmits its norms, values, knowledge and skills from one generation to another (Ukeje, 1976). Sticht (2009), states that education is one of the stimulators of the growth and development of any society and it enhances the development of the potentials of human beings, hence every society gives it priority. Education is also the process through which individuals are made functional members of the society (Ocho, 2005). In other words, education enable the recipients attain intellectual, physical as well as emotional progress thereby, enabling the individuals live happier and fulfilled life.

The major objective of teaching Accounting in schools is to enable students to possess the necessary skills for work place. In other words, its emphasis is on exposure to and acquisition of knowledge and skills relevant and adequate for employment in specific business accounting areas or for self reliance. Skills refers to the knowledge of the means or methods of accomplishing a task (Duruamam-Dim, 2002). Okorie (2012) in Okute (2013) see skills as the experiences, practical ability, dexterity, task and proficiency exhibited through repetitive performance of an act. A skilled person, according to Osuala (2004) is one who is competent to perform with a high degree of expertise the work in one or more speicalised divisions of a given trade. In this paper, skill refers to the ability, aptitudes, capability, dexterity, expertise, skill, talents and knowledge required by individual to perform a particular function or activity or practice in a given discipline or field of study acquired through a rigorous process of training. A skilled person is one who is effective, waste little or no time in task accomplishment and achieves maximum results (Okute, 2013).

In other words, accounting skills describes those essential skills which need to be acquired by graduating accounting students in order to enable them function effectively or perform a given function or series of related activities in modern business organizations or manage their own life activities. Aziah (2012) noted that professional accounting competencies defines those skills, capabilities, dexterity and knowledge needed by beneficiaries of accounting to discharge their functions effectively either as accounting teachers or as employees in accounting firms.

Skills are capabilities which include knowledge, professional values, ethics and attitudes to perform accounting and other tasks required from accountants. These skills are acquired from the various accounting programs in schools, specific courses, practical experience and continuing professional education. International Accounting Education Standards Board (2010) listed skills required to be acquired by accounting students under five groupings namely: Intellectual skills, technical and functional skills, personal skills, interpersonal and communication skills, and organizational and business management skills.

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The Higher Education Academy (1998) defined intellectual skills as the ability to analyse, think critically, evaluate and synthesis information. A graduating accounting student need intellectual skills to make decisions, exercise good judgments and solve problems.

Technical and functional skills are skills specific to graduating accounting students who will one day, become accountants. These skills include skills in numeracy, decision and risk analysis, measurement, reporting and knowledge in legislation and regulatory requirements.

Personal skills are skills relating to ability, attitude, capability that a graduating accounting student is expected to have. These skills can be developed to improve personality and individual learning.

Interpersonal skills are skills that enable a graduating accounting student to work with others after graduation for the benefit of the organization he/she is going to work. With these skills a graduating accounting student can influence, motivate, resolve conflict and delegate tasks to his/her team members to achieve the goals of the organization. In order to achieve that, the student must have good communication skills. Communication skills are skills that enable a graduating accounting student to convey, discuss, listen and defend his/her view orally and in writing and in either formal or informal settings.

Organizational and business management skills are important skills to a graduating accounting student in managing a business organization after graduation. It is important for them to understand all aspects of organizations including the behaviour of the organization. The organizational and business management skills include long-term planning, project management, management of people and resources, decision making, leadership and professional judgment.

To acquire these skills and capabilities, tertiary institutions have responded by developing and articulating coherent policies and frameworks to build graduates within and across programmes (Tempone and Martin, 2003). Accounting Professionals in Nigeria such as Institute of Chartered Accountant of Nigeria (ICAN) and Association of National Accountants of Nigeria (ANAN) have also recognized the critical importance of the development of generic skills and attributes for graduating accounting graduates. Kavanagh and Drennan (nd:3) observed that: "Professional bodies have produced accreditation guidelines for tertiary institutions (Universities, Polytechnic and Colleges of Education) making explicit what is expected from them at every educational level."

He added that graduate attributes being developed during accounting programmes is not just students achieving excellent grades in the examinations but also include qualities that make them become life-long learners, independent learners, ethically aware, technologically competent and promote their thinking skills. With

these in mind, accounting educators worldwide are being urged to alter curriculum to produce accounting graduates with a broader set of skills and competencies encompassing more than purely technical accounting expertise (Braun, 2004). In the face of this developments, one may wonder whether graduating accounting students had actually been exposed to the required skills for self-reliance or employers in today's business environment? When these skills are exposed to and acquired by students they can now function adequately in most financial transaction. They can as well open and operate small scale businesses and then run it successfully thereby being self-employed (self-reliant).

It is surprising to witness with regret that accounting graduates of tertiary institutions with all their trainings roam the major street of urban areas today looking for job. The few who were employed were further subjected to re-training programme to enable them pitomize their performance thereby introducing extra stress to the establishment. This is as a result of technological changes in the method of preparing, recording, analysing, summarising and interpreting financial transaction which calls for a need to introduce modern accounting packages into the accounting programme (curriculum). Azih (2012) pointed that the present accounting programme is witnessing mismatch between what the accounting education graduates received and the technological activities they are expected to perform in order to function adequately. Although accounting education curriculum have been provided in 1986, 1991, 1998 and 2004 respectively, yet the products are still unable to meet the millennium target for enhanced productivity (Umezulike and Ile, 2008). This appears to indicate that accounting students of tertiary institution are either not preparedly exposed to the prerequisite skills or the educators are not competent in implementing the programme, hence the need to survey the employer's expectations of the skills needed by graduating accounting students for self-reliance.

Purpose of the Study

The major purpose of this study was to determine the employer's expectations of the skills needed by graduating accounting students in Ebonyi State for self-reliance. Specifically the study sought to:

- i. Identify the basic accounting skills needed by graduating accounting students for self-reliance.
- ii. Identify professional software skills needed by graduating accounting students for self-reliance in Ebonyi State.
- iii. Examine the professional communication skills needed by graduating accounting students for self-reliance in Ebonyi State.

Area of the Study

The study was conducted in Ebonyi state of Nigeria. It is one of the 36 states in Nigeria created on 1st October, 1996 from the old Enugu and Abia states with its capital at Abakaliki. The state is physical bounded to the North by Benue State, to the West by Enugu State, to the East by Cross River State and to the South by Abia State. It has a

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total area of approximately, 5,935km² and lies between latitude 7030E and longitude 8030E and longitude 5040W and 6045N respectively. Ebonyi State is divided into thirteen (13) local government areas. Agriculture is the major occupation of the people of the state. The crops produced are yam, cassava, plantain, potatoes, banana, maize, cocoyam. Others are palm produce, cocoa and rubber. Several solid mineral resources including lead, crude oil, zinc, salt and natural gas were also found in the state. The state is called "the salt of the nation" for its huge salt deposit at Ikwo, Uburu and Okposi salt lakes.

Research Questions

The study answered the following research questions.

1. What are the basic accounting skills needed by graduating accounting students for self-reliance in Ebonyi State?
2. What are the professional software skills needed by graduating accounting students for self-reliance in Ebonyi State?
3. What are the professional communication skills needed by graduating accounting students for self-reliance?

Statement of Hypothesis

HO₁: There is no significant difference in the mean responses of accounting lecturers and accounting students on the basic skills needed by graduating accounting students in Ebonyi State.

Research Method

The study adopted survey research design. This design is considered appropriate because it permits the use of questionnaire, interview or field observation in generating data. Also the variables are not manipulated but studied the way they are. The population of the study is 124 respondents comprising 16 accounting teachers and 108 accounting students (5 lecturers and 21 students drawn from Ebonyi State University, Abakaliki, 7 lecturers and 34 students from Ebonyi State College of Education, Ikwo and 4 lecturers and 53 students from Federal Polytechnic Uwana). Due to the manageable size of the target audience, the entire population was involved in the study, hence there was no need for sampling.

A 34 item questionnaire was used as instrument for data collection. The items in the questionnaire was generated based on the information gathered from the review of related literature. The questionnaire was structured on four point rating scale of Strongly Agree (SA) = 4, Agree (A) = 3, Disagree (D) = 2 and Strongly Disagreed (SD) = 1.

The instrument was designed by the researcher and was subjected to face validation by three experts, two from Department of Technology and Vocational Education Ebonyi State University and one from Ebonyi State College of Education, Ikwo. The validators were served with a copy of the instrument each for scrutiny. Their

suggestions and criticisms was the basis for producing the final copy of the instrument used in the data collection for the study.

Twenty copies of the questionnaire were administered to 20 respondents (5 lecturers and 15 accounting students draw from Enugu State University of Science and Technology) to establish the reliability of the instrument. The data collected was computed and it yielded the reliability index of 0.79 using Cronbach Alpha formular. This statistic is appropriate because the instrument was not dichomously rated. This value indicated internal consistency of the instrument. The total of 124 copies of the questionnaire were distributed to the respondents with the help of two research assistant trained for the purpose and the entire copies were all retrieved promptly after completion, thereby achieving 100% return rate.

The data collected were analyzed using mean (\bar{x}) and standard deviation (SD) for answering the research questions, whereas t-test was used in testing the null hypothesis at 0.05 level of significance. Decision were rated using benchmark of 2.50 (\bar{x}) regarding the research questions. The null hypothesis was not accepted when the calculated t-test value is equal or greater than the table value (t-table value) and is significant, otherwise do not reject.

Results

The result of the analysis of the data collected were presented in tables according to the research questions and hypotheses.

Research Question 1

What are the basic according skills needed by graduating accounting students for self-reliance in Ebonyi State?

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Table 1: Mean Ratings and Standard Deviation of Accounting Lecturers and Students on Basic Accounting Skills Needed by Graduating Accounting Students for Self-reliance in Ebonyi State.

S/N	Basic accounting Skills Needed	Lecturers		Students		Overall		Decision
		X	SD	X	SD	X	SD	
1.	They should be competent in preparing in financial statement	3.56	0.68	3.04	0.76	3.30	0.72	Agree
2.	They should be competent in preparing consolidated accounts	3.28	0.76	2.96	0.64	3.12	0.70	Agree
3.	They should be competent to analysis financial statement	3.24	0.66	3.23	0.61	3.24	0.64	Agree
4.	They should be competent in applying relevant financial reporting standards in preparing financial statements.	2.88	0.88	3.01	0.72	2.95	0.80	Agree
5.	They should be competent in decision making	2.96	0.87	3.20	0.74	3.08	0.81	Agree
6.	They should be competent to prepare a budget	3.00	0.94	2.68	0.76	2.84	0.83	Agree
7.	They should be competent to appraise investment	3.28	0.73	3.27	0.80	3.28	0.77	Agree
8.	They should be competent with the fundamentals of management accounting (planning, control and decision making)	3.12	0.98	3.21	0.85	3.17	0.92	Agree
9.	They should be competent in the use of accounting information for problem solving.	3.16	0.86	3.23	0.75	3.20	0.81	Agree
10.	They should be competent in project management	3.14	0.69	3.46	0.84	3.30	0.77	Agree

Table 1: Continue

S/N	Basic accounting Skills Needed	Lecturer		Students		Overall		Decision
		X	SD	X	SD	XSD		
11.	They should be competent with the fundamentals of auditing	3.40	0.78	2.86	0.79	3.13	0.79	Agree
12.	They should be competent in apply auditing standards in organizational work	3.21	0.92	3.19	0.76	3.20	0.84	Agree
13.	Competent in auditing through computer	3.08	0.87	3.11	0.83	3.10	0.85	Agree
14.	They should be competent with the fundamentals of taxation	3.11	0.84	3.03	0.71	3.07	0.78	Agree
15.	They should be competent to apply relevant tax legislation	3.03	0.89	2.99	0.87	3.01	0.88	Agree
16.	They should be competent in understanding the code of professional ethics	3.19	0.86	3.01	0.96	3.10	0.91	Agree
17.	They should be competent in applying the code of ethics in business environment.	3.06	0.73	3.02	0.91	3.04	0.82	Agree
18.	They should be competent in managing a typical business organization	3.15	0.81	2.89	0.92	3.02	0.87	Agree
19.	They should be competent with the various financial markets and funding institutions	2.78	0.82	2.95	0.94	2.87	0.88	Agree
20.	They should be competent with the economic, social and cultural forces in business world.	2.91	0.91	3.11	0.87	3.10	0.89	Agree
21.	They should be competent with the relevant laws relating to the business and the various operation of businesses	3.01	0.79	2.98	0.90	3.00	0.85	Agree
	Grand mean	3.12	0.82	3.07	0.81	3.10	0.82	Agree

The analysis as presented on table 1 reveals that the mean responses of accounting lecturers range between 2.78 and 3.56 with standard deviation range of 0.66 – 0.98 which were within the benchmark of 2.50 for agree, then the mean for accounting students range between 2.68 and 3.48 with corresponding standard deviation range of 0.61 – 0.96 which were also above 2.50. However, the overall mean for the two groups of respondents range between 2.84 an 3.30 with overall standard deviation (SD) range of 0.64 – 0.92. Therefore, these mean ranges which were all above the cut-off point of 2.50 indicates that the 21 skill statements investigated were all needed by graduating accounting students for self-reliance.

Research Question 2

What are the professional software skills needed by graduating accounting students for self-reliance in Ebonyi State

Table 2: Mean Ratings and Standard Deviation of Accounting Lecturers and Students on Professional Software Skills Needed by Graduating Accounting Students for Self-reliance in Ebonyi State.

S/N	Professional Software Skills Needed	Lecturers		Students		Overall		Decision
		X	SD	X	SD	X	SD	
22.	They should be competent in preparing in financial statement	3.54	0.72	3.16	0.83	3.35	0.78	Agree
23.	They should be competent in preparing consolidated accounts	3.24	0.65	3.24	0.70	3.24	0.68	Agree
24.	They should be competent to analysis financial statement	3.60	0.79	3.25	0.91	3.43	0.85	Agree
25.	They should be competent in applying relevant financial reporting standards in preparing financial statements.	2.96	0.90	2.45	0.82	2.71	0.86	Agree
26.	They should be competent in decision making	3.32	0.85	3.18	0.74	3.25	0.80	Agree
27.	They should be competent to prepare a budget	2.84	0.87	3.14	0.92	2.99	0.90	Agree
	Grand mean	3.25	0.89	3.07	0.82	3.16	0.81	Agree

Data in Table 2 above, shows the responses of lecturers and students to the various items of research question 11. The table indicates that the mean responses of accounting lecturers range between 2.84 and 3.60 with standard deviation range of 0.65 and 0.90 which were within the benchmark of 2.50 for agree. The mean for accounting students range between 2.45 and 3.25 with corresponding standard deviation range of 0.70 – 0.92 which were also above 2.50. However the overall mean for the two groups of respondents range between 2.71 and 3.43 with overall standard deviation (SD) range of 0.68 – 0.90. Therefore these mean ranges which were all above the cut-off point of 2.50 indicates that the graduating accounting students needs the professional software skills investigated for self-reliance.

Research Question 3

What are the professional communication skills needed by graduating accounting students for self-reliance?

Table 3: Mean Ratings and Standard Deviation of Accounting Lecturers and Students on the Professional Communication Skills Needed by Graduating Accounting Students for Self-reliance in Ebonyi State.

S/N	Professional Communication Skills Needed	Lecturers		Students		Overall		Decision
		X	SD	X	SD	X	SD	
28.	Good command of English language	2.76	0.86	2.79	0.67	3.16	0.77	Agree
29.	They should be competent with oral communication	3.04	0.73	3.06	0.88	3.48	0.81	Agree
30.	They should be competent with written communication	3.31	0.87	2.97	0.94	3.14	0.91	Agree
31.	Ability to listen effectively	2.87	0.94	2.90	0.85	2.89	0.90	Agree
32.	Ability to read with full understanding	2.79	0.91	2.89	0.90	2.84	0.91	Agree
33.	They should be competent in interpersonal group dynamics	2.70	0.89	2.93	0.77	2.82	0.83	Agree
34.	Ability to make intelligent interpretations.	3.05	0.81	3.02	0.84	3.04	0.83	Agree
	Grand mean	2.93	0.86	2.94	0.84	3.05	0.85	Agree

Data in Table 3 above, shows the responses of accounting lectures and students to the various items of research question 111. The table indicates that each of the items of research question 111 has a mean response above 2.5 which is the base line score for accepting and not accepting any item. This implies that the seven (7) communication skill statements investigated were all needed by graduating accounting students for self-reliance.

HO₁: There is no significant difference in the mean responses of accounting lecturers and accounting students on the basic skills needed by graduating accounting students in Ebonyi State.

Data derived from the research instrument were used to test this hypothesis using t-test of difference between means of items. The t-test was done on cumulative basis. The grand mean for the sections were used. The summary of data analysis is presented in table 5.

Table 4: t-test Difference between the Mean Responses of Accounting Lecturers and Student on the Basic Accounting Skills Needed by Graduating Accounting Students in Ebonyi State

Respondents	X	SD	N	Df	SE	t-cal	t-table	Decision
Accounting lecturers	3.12	0.82	16	122	0.242	0.206	1.471	Accepted
Accounting students	2.07	0.81	108					

The opinions of accounting lecturers and accounting students were compared using t-test statistical analysis at 0.05 level of significance and the summary is presented in table 4 above. The result reveals that the calculated t-value of 0.206 is less than the t-table of 1.471 at 122 degree of freedom. Therefore, the null hypothesis is not

rejected since the t-cal is less than the t-table. This implies that there is no significant difference in the mean responses of accounting lecturers and accounting students with regard to the basic accounting skills needed by graduating accounting students in Ebonyi State.

Findings

Based on the results of the study, the findings are summarized as follows:

1. The 21 skill statements investigated were all skills needed by graduating accounting students for self-reliance.
2. The graduating accounting students' needs professional software skills investigated in the study for self-reliance.
3. All the seven communication skill statements investigated were all needed by graduating accounting students for self-reliance.
4. There is no significant difference in the mean responses of accounting lecturers and accounting students with regard to the basic accounting skills needed by graduating accounting students in Ebonyi State

Discussion of Findings

The result of this study showed that all the 21 skill statements that answered research question one were accepted having fallen between 2.84 and 3.30 mean scores. The grand mean rating of the basic accounting skills needed by graduating accounting students for self-reliance was 3.10 which implies that the 21 skill statements investigated in this study were all needed by graduating accounting students for self-reliance. This equally shows that the employers of labour desire graduating accounting student to possess the basic accounting skills as a pre-requisite for self-reliance. Teaching accounting in schools enables its recipients to acquire basic accounting skills that are peculiar and unique to the discipline. This finding is not surprising. The finding agrees with the view of Zraa and Hartle (2011) which highlighted the importance of having the necessary accounting skills needed to be successful in the workplace as well as the strategies for teaching these skills to accounting students in tertiary institutions. Similarly, the finding as well support the view of Cory and Pruske (2012), Chaker and Abdullan (2011), and Kavanagh and Drennan (nd) that accounting graduates should possess the necessary skills and that these skills are needed in organizations to prepare, monitor financial transactions and activities.

Moreso, the study disclosed that graduating accounting students needs professional software skills investigated for self-reliance. The grand mean of 3.16 which falls between 2.71 and 3.43 implies that professional software has significant effect on both the performance of lecturers and students of accounting. This equally implies that employers of labour expect graduating accounting students to possess this skill. In other words the graduating accounting students should be acquainted with skills of information and communication technology. This goes to support the work of Chaker and Abdullan (2011) which state that for accounting graduate to accomplish their work, they should possess the technical and functional skills in addition to the communication skills. Nwali and Aziah (2012) added that graduating accounting

students require this knowledge to be able to cope with the software challenges in business offices. In line with this, a graduating accounting student should be good in the use of power point packages, Microsoft access, Microsoft word, internet etc either for employment or to be able to manage his/her own life activities.

Furthermore, the study revealed that all the seven communication skills statement investigated were all needed by graduating accounting students for self-reliance. In other words the employers of labour desire and expect graduating accounting students to possess communication skill in the area of oral and written, oral, written, and interpersonal. According to the Education Committee of International Federation of Accountants (IFAC, 1998) competency is “the ability to perform the tasks and roles expected of a professional accountant”. Based on this definition, Siriwardane and Durden (nd) stressed that graduating accounting students should have the appropriate communication skill to perform communication tasks. Hicks (2013) noted that face-to-face communication is the medium that is the highest in information richness because it guarantees instant feed back. Siriwardane and Durden observe that even though Roy and MacNaill’s study was not focused on the communication skills of accountants per se, this aspect was noted by respondents as being critical important. They added that to be able to effectively perform oral communication tasks (listening skills and verbal presentation) accountants should have the requisite skills. Generally, graduating accounting students should be good in the task of communication. Thus, good communication saves time, makes effort more effective and equally builds goodwill.

Conclusions

The present accounting programme in tertiary institutions has some short falls and weaknesses in its structure and contents. Precisely, the accounting educators are unable to provide accounting graduates with relevant skills that are required for self-reliance. The university accounting programmes had ignored the changes taking places in the business environment. As a result of this, the accounting programmes in tertiary institutions needs to be restructured to enable the recipients acquire the cluster of accounting skills needed for self-reliance.

Also, the accounting curriculum should include the non-technical accounting skills in addition to the technical accounting skills. This implies that for accounting graduates to accomplish their work, they should possess the technical and functional skills in addition to the communication skills. Instructions in tertiary institutions should therefore be expansive enough to enable students to acquire the necessary skills needed for self-reliance.

Recommendations

In line with the findings of the study, the following recommendations are made:

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1. All the necessary equipment needed for teaching and learning of accounting courses should be provided for effective teaching and learning.
2. Curriculum planners should ensure that accounting related skills are included in the accounting curriculum.
3. Training and retraining programmes should be organized for accounting education graduates by employer of labour to update their knowledge on the use of modern accounting packages.

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Questionnaire

Personal Information

1. Gender: Male (M) Female (F)
2. Qualification: _____
3. Status in the Establishment /Organization _____

S/N	ITEMS	SA	A	D	S D
Section A: Basic Professional Competencies					
	Technical and Functional Skills				
1.	They should be competent in preparing in financial statement				
2.	They should be competent in preparing consolidated accounts				
3.	They should be competent to analysis financial statement				
4.	They should be competent in applying relevant financial reporting standards in preparing financial statements.				
5.	They should be competent in decision making				
	Management Accounting Skills				
6.	They should be competent to prepare a budget				
7.	They should be competent to appraise investment				
8.	They should be competent with the fundamentals of management accounting (planning, control and decision making)				
9.	They should be competent in the use of accounting information for problem solving.				
10.	They should be competent in project management				
	Auditing Skills:				
11.	They should be competent with the fundamentals of auditing				
12.	They should be competent in apply auditing standards in organizational work				
13.	Competent in auditing through computer				
	Taxation Skills				
14.	They should be competent with the fundamentals of taxation				
15.	They should be competent to apply relevant tax legislation				
	Professional Ethics				
16.	They should be competent in understanding the code of professional ethics				
17.	They should be competent in applying the code of ethics in business environment.				
	Organizational and Business Management Skills				
18.	They should be competent in managing a typical business organization				
19.	They should be competent with the various financial markets and funding institutions				

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20.	They should be competent with the economic, social and cultural forces in business world.				
21.	They should be competent with the relevant laws relating to the business and the various operation of businesses				
Section B: Professional Soft Skills					
22.	They should be competent with the role of information technology in solving business and accounting problems				
23.	They should be competent in the use of Microsoft word packages				
24.	They should be competent in the use of Microsoft excel packages				
25.	They should be competent in the use of power point packages				
26.	They should be competent in the use of internet browsing packages				
27.	They should be competent in system development to plan, design, implement and evaluate an information system.				
Section C: Professional Communication Skills					
28.	Good command of English language				
29.	They should be competent with oral communication				
30.	They should be competent with written communication				
31.	Ability to listen effectively				
32.	Ability to read with full understanding				
33.	They should be competent in interpersonal group dynamics				
34.	Ability to make intelligent interpretations.				