

Knowledge of Accounting Software Packages and Employability Requirements of Business Education Graduate Students in Rivers State Universities

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Abstract

The aim of the study was to determine the relationship between knowledge of accounting software packages and the employability requirements of business education graduates at Rivers State Universities. The study adopted a correlational design aimed at determining the relationship between various types of accounting software packages and the employability requirements of business education graduates at Rivers State Universities. Five research questions were posed, and five corresponding null hypotheses were formulated to guide the conduct of the study. The population of the study comprised 220 accounting lecturers and business education graduate students at Rivers State Universities, which also formed the sample. Two sets of self-constructed questionnaires titled Knowledge of Accounting Software Packages (KASP) and Employability Requirements of Business Education Graduates (ERSBEG) were used to elicit responses from respondents for this study. The research instruments were validated by two business educators and one measurement and evaluation expert. All the inputs and corrections from the experts were used to modify the research instruments before administration. The reliability level of the instruments was established using a test-retest method. Pearson's Product Moment Correlation Coefficient was used to analyze the two sets of data, and the reliability levels were established at a coefficient (r) of 0.83 for the knowledge of accounting software packages questionnaire and 0.76 for the employability requirement of Business Education graduate's questionnaire. Pearson's Product Moment Correlation Coefficient Method and T-transformation were used in testing the hypotheses at the 0.05% level of significance. The findings of the study were: there is a positive relationship between Sage Business Cloud and Quickbooks accounting software packages and the employability requirements of Business Education graduate students at Rivers State Universities. It was recommended, among others, that the teaching of accounting software should be encouraged by higher institutions and that curriculum planners should restructure the curriculum in line with present-day employment trends. Provision should be made for studios and well-equipped computer laboratories where accounting education students can practice how to use accounting software packages with the aid of well-trained instructors, which in turn will prepare accounting graduates for employment after graduation.

Keywords: Knowledge Accounting Software Packages, Employability Requirements, Business Education Graduate Students, Sage Business, Quickbooks accounting software packages

Introduction

The field of accounting offers courses that prepare students to constantly meet the demands of the labor market. Accountancy Education is a program of instruction in the Department of Business Education that prepares its graduates to become professional accountants and teachers after

graduation. Students can only be taught based on what is contained in the accounting education curriculum; that is to say, the training must be in line with what is in the accounting education curriculum. From year one at the undergraduate level, business education students are taught principles of accounting and an introduction to financial accounting, which prepare them with basic accounting knowledge, but they are not taught accounting software, which is not contained in the accounting education curriculum. A curriculum is expected to contain pre-vocational and vocational aspects of accounting, as well as skills training and broad-based business understanding. Accounting is a skilled base course that enables an individual to know about the various economic events of his country through the identification, classification, measurement, and communication of the various activities to users of financial information for proper and accurate decision-making. Accounting is described as the language of business that can tell with reasonable accuracy the degree of success an organization has achieved in its financial goals of profit and its solvency (Okoli, 2011). Accounting is identifying, measuring, recording, and communicating financial information about our economic unit, which aids management decision-making (Ohaka & Agwor, 2017). Accounting is also defined as a process of identifying, recording, classifying, measuring, summarizing what has been recorded, and interpreting and communicating the economic events of an organization or an individual to interested users of the information” (Kiabel, 2017).

Accounting software is one of the most required packages for present-day employment, as many organizations have moved from traditional record-keeping to digital systems. Employers of labor in the present day look out for graduates of accounting education that have competency in accounting software packages such as Sage Business Cloud, QuickBooks, Wave, and Spread Sheet packages (Umoru, 2020). Achieving an ideal accounting education curriculum should not be viewed as an event but as a continuous cycle that requires relevant curriculum mapping, interpretation, implementation, and review. A curriculum that recommends the use of emerging technologies, such as accounting software, prepares students of accounting education for employability because employers are increasingly paying attention to emerging technologies. Prior to the 21st century, most organizations preferred the traditional method of recording accounting transactions, which, of course, is very time-consuming and involves too much paperwork (Kumar, 2020). The enhanced use of accounting software has changed the accounting process, which involves transactional entry, data storage, and preparation of financial statements and related information, and has an impact on the decisions of stakeholders who use financial statements for various purposes. The professional accountant should have adequate knowledge of various accounting software to identify and post various items in ledgers, which come under financial statements, and to ensure the fairness of financial statements (Mustafa, 2020). The accountant should acquire “additional knowledge of accounting software and a generalized enterprise resource plan (ERP) in order to ensure the company's accounts are recorded as per applicable accounting standards or International Financial Reporting Standards (IFRS) (Draijer, 2020). Accountants have now been using generalized accounting software to do all the accounting tasks instead of using the traditional ways of accounting, such as manual recording of accounting transactions and finalization of financial statements (Turner, Weickgenannt, & Copeland, 2020). Therefore, “there is a need to learn how to use specialized accounting software and gain a broad understanding of

financial accounting and commercial segments, even within an international context. A professional accountant should also have adequate practical experience with the use of generalized accounting software such as Tally, Peachtree, and QuickBooks (Shaffer, Gaumer, & Bradley, 2020). Replacing traditional accounting paper records with computer-based records brings many advantages, including increased reliability and accuracy of financial reports, faster access to financial data, and fairly improved generation of accounting information through financial statements (Gokten & Ozdogan, 2020). Accounting software is a major instrument in accounting information systems (AISs), offering timely, accurate, and reliable information. Undoubtedly, it is no secret that technology has evolved to the extent that no current business enterprise can operate without it (Huy & Phuc, 2020).

Accounting software packages are designed to develop special emphasis on marketable accounting software packages and techniques in fields like accounting, business, secretarial, clerical, stenographic, sales, or distributive occupations. Knowledge of accounting software packages is having software skills like QuickBooks, Spreadsheet or Excel, Wave, Sage Business Cloud, Zip Books, Fresh Book, and other theoretical accounting knowledge that build graduates with the right attitudes, competencies, and knowledge necessary for successful employment after graduation (Ekwe & Abuka, 2014). It has been estimated that 90 million of the population of Nigerian youth lack jobs, and the lack of jobs is not the problem but the lack of the acquisition of software packages. Some higher institutions of learning do not have accounting software in the curriculum, while others that have accounting software packages in the curriculum fail to teach the practical aspect of the content for immediate employment (Oyesola, 2013). Also, several misconceptions and obstacles are barriers for accounting graduates to becoming globally minded, such as out-dated accounting curriculum content in some universities, absence of software packages in the curriculum needed for graduates employment, lack of information, lack of relevance, limiting scope of international experience, lack of role models, incompetent lecturers, students unaware of study opportunities, lack of career planning within organizations, unaware of work opportunities, and not including international experience as an option (Jude, 2012).

Sage Business Cloud Accounting Software Package



The Sage business cloud accounting software package is a programme designed for the teaching of students and is used by modern organisations to run their day-to-day business activities. Making forecasts about the development of the accounting profession, it is believed that for effective accounting service in the future, there will be a switch to cloud software (Galarza, 2017). When deciding on the choice of an accounting cloud product, we take into account its strengths and weaknesses, risks, and prospects for use. These issues have been studied in the scientific papers of many scientists. Working with Your Accountant Sage 50 is not an electronic chequebook but a real double-entry accounting system. Your accountant will appreciate the detail included in Sage 50's financial statements and other reports. There are some initial decisions you should make with your accountant (Webb & Chaffer, 2016). For instance, at tax "time, you need to provide your accountant with the information he or she needs, such as the balance sheet, income statement, and statement of changes. In addition, receivables, payables, and inventory valuations may be printed. The course content of Sage Business Cloud is to be included in the Accounting Education curriculum, covering how to create sales invoices, create a filter of invoices, create a new company account, add a logo to your invoices, create customers, create suppliers, add credit limits, bank details, and notes to contacts, create recurring statements, attach multiple bank accounts, connect bank feeds, utilise bank transfers, cash accounts, bank deposits, reconcile transactions, Print checks, view journals, view a chart of accounts, access the basic Sage accounting dashboard, use the mobile Sage accounting app, export reports and listings, convert invoices to PDFs, generate reports on profit, generate reports on loss, balance sheet, general ledger, cash flow statement, and more (Randa, 2020).

The Sage Education Alliance Programme (EAP) supports students in becoming the business builders of tomorrow by providing cloud-based business solutions to advance their skills in accounting, bookkeeping, tax, payroll, and entrepreneurship in the classroom at no cost. They are dedicated to empowering students to advance their skills and expertise through hands-on experience by offering a complimentary Sage Business Cloud Accounting subscription (Sage Software, 2018).

Objectives: To teach the subject of accounting by creating an engaging and simplified learning experience through the use of Sage Business Cloud Accounting through a series of practical applications and coursework, and to help students develop mastery of accounting, enabling job-ready, real-world skills needed to be successful both at school and within the work force. Demonstrate the key concepts of accounting by utilising a simple case study in a systematic progression of exercises to bring clarity to challenging topics. Help students gain a competitive edge with industry-recognised skills and bring accounting principles to life in Sage Business Cloud Accounting while offering hands-on experience in classroom lessons.

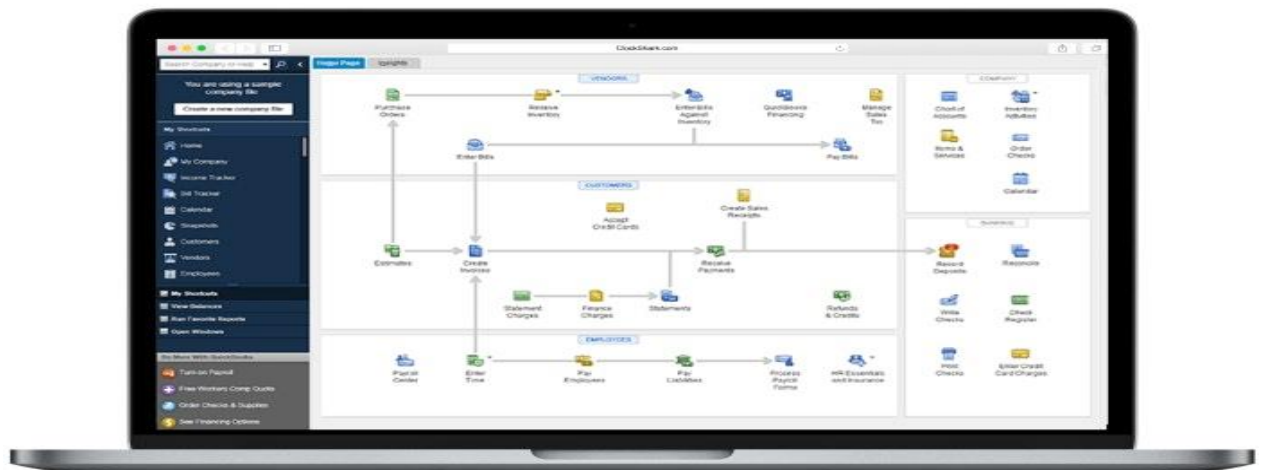
Learning Outcomes: Gain an overview of Sage Business Cloud Accounting. Understand the different subscription types. Understand the benefits of cloud accounting for use within the classroom. Understand how to access accounting. Gain an overview of accounting security in the cloud. Understand the system requirements for using accounting. Understand the Education Alliance Programme partnership offering. Learn how to apply for a complimentary instructor

accounting (Partner Edition Account). Learn how to setup a new instructor accounting company and demo account for use throughout the course” (Sage Software, 2018).

The benefits of the Sage education partner programme are

1. Real-world skills: This gives your students the practical training and experience employers look for by bringing the right software into the classroom.
2. Complimentary software: Both you and your students will receive complimentary access to a range of Sage educational software.
3. Educator training: Better support your students and further develop your career with these courses.
4. Online community and support: Join an engaged and knowledgeable online community dedicated to Sage accounting software for educational institutions at Sage City.
5. Sage certification: Offer your students the accolades of Sage certification to boost their resumes and help further their careers.

QuickBooks Accounting Software Package



Quick Books is an accounting software package used by organisations to process accounting transactions, and this software provides the user with the following features: a chart of accounts, customised invoices, tracking of accounts payable and receivable, a profit and loss statement, a balance sheet, and the ability to manage cash flows. It can be used by small businesses and medium-sized entrepreneurs and provides Quick Payroll Software, which is used in processing employee salaries (Machera & Machera, 2021). Small business owners are usually busy and need accounting software to pay their bills, collect money from customers, track income, and track expenses. However, the best accounting software for small businesses is not a one-size-fits-all solution and varies greatly by industry, including personal preferences. Quick books give you our

top accounting software picks as well as a discussion of the industries in which they are best” (Tim, 2021).

QuickBooks Online is a superb choice for most small businesses because it is easy-to-use accounting software that can be shared effortlessly with employees, Certified Public Accountants (CPAs), and tax professionals. With tiered subscription levels, QuickBooks Online can scale as your business grows or your needs change. You can try QuickBooks Online for free with a 30-day trial with no credit card required (Tim, 2021). QuickBooks Online earned each of the following industries and features:

Construction: QuickBooks Online provides excellent project accounting as well as construction management tools like employee time and location tracking, customer relationship management (CRM), and a customer portal.

Ecommerce retailers: QuickBooks Commerce can be added to QuickBooks Online to provide direct integrations with most e-commerce platforms, thereby reducing the need for expensive third-party connectors.

Real estate businesses: The ability to separate activity by both class and location makes QuickBooks Online a viable option for property management companies that need to track income and expenses for various segments and locations.

Time tracking: QuickBooks Time, formerly T-Sheets, was integrated into QuickBooks Online to provide outstanding time tracking for both billing and payroll purposes.

Online bookkeeping assistance: Intuit provides an online bookkeeping service and QuickBooks Live that pairs companies with a dedicated team of ProAdvisors to provide bookkeeping services tailored to your QuickBooks Online needs.

Mobile app: QuickBooks Online has an incredible mobile app that allows you to perform nearly any accounting task on the go, including invoicing” (Tim, 2021).

Features and Benefits of Quick Books Software Package

1. Flexible for teaching: QuickBooks and Profile can be incorporated into accounting, finance, management business education, mathematics, and entrepreneurship courses, as well as finance, accounting, bookkeeping, and tax programmes.
2. Complimentary software: free, up-to-date software that engages students through hands-on practical application of theoretical learning.
3. Access to resources: The Intuit education team helps you select the right lecture presentations, classroom exercises, and more for you and your students. With QuickBooks Online, you can provide your students with an opportunity to learn and master Canada's leading accounting software, giving them an edge in the competitive job market. This guide will walk you through the setup process for instructors and give you the details on how to setup QuickBooks Online for you and your students. This guide will provide you with details on the resources available to you and how to get the most out of your QuickBooks Online teaching experience. Before you use QuickBooks Online, it is important that you optimise your learning environment to make sure you are ready to get started. Here are a few items for your review before getting started.
4. Minimum System Requirements: Windows PC: Windows 7 or newer, Intel Core i3 or a comparable processor (2013 or newer) with at least 2GB of RAM · Mac: OS X "El Capital" 10.11 or newer · Internet connection: 1.5 Mbps.
5. Supported Browsers: QuickBooks Online supports the following browsers: Google Chrome, Mozilla, Firefox (convert to Firefox pdf), Microsoft Edge, Safari 11 or newer" (Mac only).

Employability-centred curriculum is a paradigm shift from the traditional known perspective of curriculum to knowledge-based and skill-based learning that prepares students for enterprise development, self-employment, and social adjustment in society. Employability-centred curriculum is a paradigm shift from the traditional known perspective of curriculum to knowledge-based and skill-based learning that prepares students for enterprise development, self-employment, and social adjustment in society. Employability connects the university and the marketplace together so that institutions can increase their capacity to deliver a highly innovative curriculum to students by integrating theory with practicality as an aspect of vocation (Akpomi & Ikpesu, 2020). For a graduate of accounting education to be sure of "working as an accountant, auditor, manager, and consultant in the industry, they must possess the required theoretical and practical accounting software skills. All modern organisations are doing away with the normal paper system in favour of automated accounting. A graduate of accounting education who does not have the required competencies in accounting software will find it difficult to secure a good-paying job, irrespective of the graduated grade. The accounting education curriculum is designed to educate students on both business and finance in accordance with new technological trends, provide a career environment for the students, and equip them with employability skills after graduation. Some of the employment opportunities for the students of accounting education who have employability skills are: financial accountants, education accountants, auditors, and self-

employment as consultants. Employability refers to a group of important skills instilled in each individual in order to produce a productive workforce. It is also a person's capability for gaining and maintaining employment. Employability is a form of an active adjustment of individuals towards certain occupations until they can identify and recognise existing career opportunities in the workplace. It takes a skill for a job seeker to be able to identify opportunities where others cannot.. The responsibility of institutions of higher learning is to always conduct critical review before deciding the requirements for any course content so as to prepare students for employability after graduation. Employability is concerned with developing accounting education graduates with the required competencies and skills to be able to use various accounting software when employed in organisations (Akpomi & Ikpsu, 2020).

Business education is the process of building skills, knowledge, ethics, values, and attitudes that will help an individual to be able to face life challenges around them and function effectively as an entrepreneur, professional teacher, and operator in organisations such as accountants, managers, marketers, secretaries, etc. Business educators, as a matter of importance, should evaluate the programme from time to time and also review the curriculum to keep up with the present technological trend in order for graduates of business education accounting to be relevant in the labour market. More so, continuous innovation and practical skills that are related to modern technology should be carried out in teaching, especially the practical teaching of automated accounting software, by developing technological skills in accounting (Godpower in Okiridu and Godpower, 2020). Business education is an education designed with the primary aim of elevating one's skills as well as providing citizens with the requisite skills to secure gainful employment so as to earn a living and to succeed in life through further education" (Ubulom, 2012). As a programme, business education creates avenues for the practical acquisition of skills, competencies, and attitudes that will help learners function effectively and efficiently in a given society or economic system. Also, business education as a practical programme of instruction in institutions of higher learning equips students with skills to be able to solve practical financial challenges. It develops individuals in socio-economic competencies; that is, the individual becomes an intelligent consumer of goods and services as a result of the knowledge and skills acquired through the training in business education. As a course of study, it enables the individual to become a worker, earn a living, be a responsible citizen, and play his or her role in the development" of the economy of a country (Akpomi, 2019).

Statement of the Problem

The accounting programme in business education is meant to produce competent, skilled, and dynamic individuals such as accountants, auditors, administrators, and consultants. Graduates who do not acquire the adequate accounting software competencies required for gainful employment will keep roaming the streets in search of white-collar jobs (Oguejiofor, 2020). Accountancy Education graduates have inadequate skills when it comes to the use of accounting software, which is a thing of great concern to employers of labour and society at large (Edet & Udida, 2019). Most industries, governments, and private organisations lament the inability of accounting education graduates to perform efficiently, especially in the use of accounting software packages, when employed (Robert & Precious, 2017). These challenges have made organisations engage the

services of consultants to train the new accounting graduates on the practical application of modern accounting software packages, for a period of time during which only a select few persons will be chosen out of many as a result of not meeting the company's requirements for employment after the training. Considering the "cost and time spent in training these graduates that cannot use the different accounting software packages, many researchers and stakeholders have attributed these problems to the inability of higher institutions that are saddled with this responsibility to actually teach or train these graduates on the practical application of modern accounting software packages during the course of the accounting programme in business education (Adetula & Efobi, 2019). The problem of not teaching accounting software packages is probably because they are not reflected in the curriculum of the accounting education programme, which could be a contributing factor to the high unemployment rate of accounting education graduates at Rivers State Universities. The study investigated the knowledge of accounting software packages and employability requirements of business education graduates at Rivers State Universities due to the mismatch between what the graduates learned in school and the reality they faced when employed in organisations.

Purpose of the Study

The purpose of this study was to examine the relationship between knowledge of accounting software packages and employability skills of business education graduates at Rivers State Universities. Specifically, the study ought to:

1. Determine the relationship between knowledge of the Sage Business Cloud accounting software package and the employability requirements of business education graduate students at Rivers State Universities.
2. Determine the relationship between knowledge of the QuickBooks accounting software package and the employability requirements of business education graduate students at Rivers State Universities.

Research Questions

The following research questions were raised to guide the study:

1. What is the relationship between knowledge of the Sage Business Cloud accounting software package and the employability requirements of business education graduate students at Rivers State Universities?
2. What is the relationship between knowledge of the QuickBooks accounting software package and the employability requirements of Business Education graduate students at Rivers State Universities?

Hypotheses

1. There is no significant relationship between knowledge of the Sage Business Cloud accounting software package and the employability of business education graduates at Rivers State Universities.
2. There is no significant relationship between knowledge of the QuickBooks accounting software package and the employability of business education graduates at Rivers State Universities.

Methodology

The research design adopted for this study was a “correlational survey research design meant to determine the relationship between knowledge of accounting software packages and the employability requirements of business education graduates at Rivers State Universities. Correlational survey design basically involves the extraction of information from respondents through the distribution of questionnaires and interviews to check the authenticity of the relationship between two variables. The population of this study consisted of 220 respondents, made up of 40 accounting educators and 180 graduate students of accounting education in business education for the 2023/2024 academic session in RSU and IAUE, both in Port Harcourt, which is 100% of the population. No sampling techniques were used since the entire population was used. Two separate self-structured instruments titled Questionnaire on Knowledge of Accounting Software Packages” (QKASP) and Questionnaire on Employability Requirements of Business Education Graduates (QERBEG) were used to collect responses from respondents. Out of the 220 questionnaires sent to respondents, 195 copies were returned and used for data analysis. A four-point rating scale was used to rate the responses of the respondents as follows: strongly agree (SA) with 4 points, agree (A) with 3 points, disagree (D) with 2 points, and strongly disagree (SD) with 1 point. The instruments were subjected to face and content validation. The research instruments were validated by two business educators and an expert in measurement and evaluation. The data collected was analyzed using Pearson’s Product Moment Correlation Coefficient (PPMCC) to answer the two (2) research questions and hypotheses at the 0.05 level of significance, and T-transformation was used to test for the strength of the hypotheses. The decision rule was that the null hypotheses were accepted when the critical r value was greater than the calculated r value and were accepted when the critical r value was less than the calculated r value.

Data Presentation and Analysis

Research Question 1

What is the relationship between knowledge of Sage Business Cloud accounting software package and employability requirements of Business Education graduate students in Rivers State Universities?

Table 1.1: Calculated r of the Relationship exists between knowledge of Sage Business Cloud accounting software package and employability requirements of Business Education graduate students in Rivers State Universities.

(N= 195)						
S/No	Variables	Responses	$\sum XY$	r-cal	r-crit	Decision
1	Sage Business Cloud accounting software package (X)	2,584	37,384	0.68	±0.1476	Positive Relationship Exist
2	employability requirements of Business Education graduate students (Y)	2,813				

Source: Researcher's Field Survey (2024)

Table 1.1 The table showed that the calculated r was 0.68 with the table value of ±0.1476. This means that since the calculated r is higher than the table value, a positive relationship exists between knowledge of Sage Business Cloud accounting software package and employability requirements of Business Education graduate students.

Research Question 2

What is the relationship between knowledge of QuickBooks accounting software package and employability requirements of Business Education graduate students in Rivers State Universities?

Table 1.2: Calculated r of the Relationship exists between knowledge of QuickBooks accounting software package and employability requirements of Business Education graduate students in Rivers State Universities.

(N= 195)						
S/No	Variables	Responses	$\sum XY$	r-cal	r-crit	Decision
1	QuickBooks accounting software package (X)	3,106	44,985	0.70	±0.1476	Positive Relationship Exist
2	employability requirements of Business Education graduate students (Y)	2,813				

Source: Researcher's Field Survey (2024)

Table 1.2 The table showed that the calculated r was 0.70 with the table value of ±0.1476. This means that since the calculated r is higher than the table value, a positive relationship exists between knowledge of QuickBooks accounting software package and employability requirements of Business Education graduate students.

Hypotheses Testing

The hypotheses for this study were tested as follows:

Hypothesis 1: There is no significant relationship between the knowledge of Sage Business Cloud accounting software package and employability of Business Education graduates' students in Rivers State Universities

Table 1.3: Summary of calculated r of Significant Relationship between the Knowledge in Sage Business Cloud accounting software package and employability of Business Education graduate students in Rivers State Universities

S/No	Variables	$\sum XY$	r-cal	t-trans	t-crit	Decision
1	Sage Business Cloud accounting software package	37,384	0.68	2.32	± 1.645	Positive Relationship Exist
2	employability requirements of Business Education graduate students					
N= 195 Df= 193		P>0.05	* = Significant			

Source: Researcher's Field Survey (2024)

Table 1.3 shows the calculated coefficient (r) value of the significant relationship between the acquisition of skills in the Sage Business Cloud accounting software package and the employability of business education graduates at Rivers State Universities. With N = 195, D = 193, P > 0.05, the calculated r was 0.68 with a critical t value of ± 1.645 at the P > 0.05 level of significance, and since the calculated r value was statistically greater than the table value, the null hypotheses were therefore rejected, and the conclusion is that there is a relationship between the Sage Business Cloud accounting software package and the employability of Business Education graduates at Rivers State Universities.

Table 1.3 further showed a t-transformation value of 2.34 with a critical t value of ± 1.645 . This means that since the t-transformation value is statistically greater than the table value, there is a strong relationship between the Sage Business Cloud accounting software package and the employability of Business Education graduates at Rivers State Universities. The value of r was therefore accepted, which indicated that there is a significant relationship between knowledge of the Sage Business Cloud accounting software package and the employability of business education graduates at Rivers State Universities.

Hypothesis 2: There is no significant relationship between the knowledge in QuickBooks accounting software package and employability of Business Education graduate students in Rivers State Universities.

Table 1.4: Summary of calculated r of Significant Relationship between the knowledge in QuickBooks accounting software package and employability of Business Education graduate students in Rivers State Universities

S/No	Variables	$\sum XY$	r-cal	t-trans	t-crit	Decision
1	QuickBooks accounting software package	44,985	0.70	3.76	± 1.645	Positive Relationship Exist
2	employability requirements of Business Education graduate students					
N= 195 Df= 193		P>0.05	* = Significant			

Source: Researcher's Field Survey (2024)

Table 1.4 shows the calculated coefficient (r) value of the significant relationship between the knowledge of the QuickBooks accounting software package and the employability of Business Education graduate students at Rivers State Universities. With N = 195, D = 193, P > 0.05, the calculated r was 0.70 with a critical t value of ± 1.645 at the P > 0.05 level of significance, and since the calculated r value was statistically greater than the table value, the null hypotheses were therefore rejected, and the conclusion is that there is a relationship between the QuickBooks accounting software package and the employability of Business Education graduate students at Rivers State Universities.

Table 1.4 further showed a t-transformation value of 3.76 with a critical t value of ± 1.645 . This means that since the t-transformation value is statistically greater than the table value, there is a strong relationship between the QuickBooks accounting software package and the employability of Business Education graduate students at Rivers State Universities. The value of r was therefore accepted, which indicated that there is a significant relationship between knowledge of the QuickBooks accounting software package and the employability of business education graduate students at Rivers State Universities.

Summary of Findings

Major findings from the research work are as follows:

1. The result shows that there is a significant relationship between the knowledge of the Sage Business Cloud accounting software package and the employability requirements of business education graduate students at Rivers State Universities.
2. The result shows that there is a significant relationship between the knowledge of the QuickBooks accounting software package and the employability requirements of business education graduate students at Rivers State Universities.

Discussion of Findings

Relationship between knowledge of Sage Business Cloud accounting software package and employability requirements of Business Education graduate students.

The first findings revealed that the Sage business cloud accounting software package prepares graduate students for immediate employment. prepared graduates with the competencies for day to day running of business transactions, prepares graduates to work from any location which can help in active running of an organization, in the case of global pandemic the accountant can work from home, prepares graduates to easily secure employment and prepares graduates for skills that will enable self-employment. The finding is in line with the work of Randa (2020): “Sage business cloud accounting software package prepares graduates to create sales invoices, create filters of invoices, create a new company account, add logos to your invoices, create customers, create suppliers, add credit limits, bank details, notes to contacts, create recurring statements, attach multiple bank accounts, connect bank feeds, utilise bank transfers, cash accounts, bank deposits, reconcile transactions, Print checks, view journals, view a chart of accounts, access the basic Sage accounting dashboard, use the mobile Sage accounting app, export reports and listings, convert invoices to PDFs, generate reports on profit, generate reports on loss, balance sheet, general ledger, cash flow statement, and work from different locations. The conclusion was that there was a positive relationship between knowledge of the Sage Business Cloud accounting software package and the employability of business education graduates.

Based on the first findings, a “hypothetical test was conducted, which also indicated that a statistically significant relationship exists between knowledge of the Sage Business Cloud accounting software package and the employability of business education graduates at Rivers State Universities. The test further revealed that, in line with the work of Ekwe and Abuka (2014), most business education graduates in accounting are not fully aware of the concept of the Sage Business Cloud accounting software package and cannot use the software to post accounting records. The study concluded that there is a statistically significant relationship between knowledge of the Sage Business Cloud accounting software package and employability of Business Education graduates since the calculated correlation coefficient (r) value was statistically greater than the table value $P > 0.05$ level of significance. The null hypotheses therefore were rejected at $P > 0.05$ level of significance”. The strength of the relationship was determined with a t-transformation test, which was concluded based on the calculated correlation coefficient value (r), which indicated that a statistically significant relationship exists between knowledge of the Sage Business Cloud accounting software package and the employability of Business Education graduates at Rivers State Universities.

Relationship between knowledge of QuickBooks accounting software package and employability of Business Education graduates.

The second finding revealed that the QuickBooks accounting software package prepares graduates to know the financial position of an organisation, how to customise invoices to make daily posting of transactions easier, how to track accounts that are payable and receivable, manage small, medium, and large enterprises for daily business transactions, and how to use customised payroll and time tracking for daily business transactions. The finding is in line with the work of Machera and Machera (2021). QuickBooks is used by small businesses and medium-sized entrepreneurs and provides Quick Payroll Software, which is used in processing employee salaries. Small business owners are usually busy and need accounting software to pay their bills, collect money from customers, track income, and track expenses. The conclusion was that there was a positive relationship between knowledge of the QuickBooks accounting software package and the employability of business education graduate students.

Based on the first findings, a “hypothetical test was conducted that indicated there was a statistically significant relationship between knowledge of the QuickBooks accounting software package and the employability of Business Education graduates at Rivers State Universities. The test further revealed that, in line with the work of Tim (2021), the knowledge of the QuickBooks accounting software package enhances graduates’ competencies and also equips them for future employment. The study concluded that there is a statistically significant relationship between knowledge of QuickBooks accounting software package and employability of Business Education graduates since the calculated correlation coefficient (r) value was statistically greater than the table value $P > 0.05$ level of significance. The null hypotheses therefore were rejected at $P > 0.05$ level of significance. The strength of the relationship was determined with a t-transformation test, which was concluded on the calculated correlation coefficient value (r), which indicated that a statistically significant relationship exists between knowledge of the QuickBooks accounting software package and employability of Business Education graduate students at Rivers State Universities.

Conclusion

Based on the findings of this study, the researcher concluded that knowledge of accounting software packages is very important if graduates of accounting want to still be relevant in the labour market, since changes are the only constant factor on earth. Employability requirements guide students with what is required for them to be employed after graduation.

Recommendations

Based on the findings of the study, the researcher made the following recommendations:

1. The teaching of accounting software packages should be encouraged to bridge the gap between theory and practice to give business education accounting students a competitive advantage in the labour market.
2. Curriculum planners should be encouraged to add some accounting software packages to the accounting education curriculum to enable business education graduates to acquire the requisite knowledge. The programme of business education should regularly be reviewed to include innovations in the field.

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