ASSESSING NEWLY GRADUATED ACCOUNTING STUDENTS' PROFICIENCY ON THE USE OF ACCOUNTING SOFTWARE IN SELECTED UNIVERSITIES IN NIGERIA: A FOCUS ON 2019/2020 GRADUATES

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Abstract
This study assessed the level of understanding of Accounting Graduates on the use of accounting software in selected Universities in Nigeria. The specific objectives include to: examine the degree of incorporation of accounting software in Education curriculum of selected Universities in Nigeria, ascertain the extent of proficiency in the use of accounting software by graduating students in accounting of selected Universities in Nigeria and to determine the extent to which graduating students in accounting of selected universities in Nigeria, understand the relevance of accounting software in today's organizational management. The population of the study covered graduating students in accounting department of six federal Universities in Nigeria. Descriptive research design was used and simple random sampling technique was adopted in this study for selection of the sample size. Data was collected using structured questionnaire administered to a sample of 290 respondents. The study concludes that there is a low degree of incorporation of accounting software into Accounting Education Curriculum of selected Universities in Nigeria. Furthermore, the study concludes that graduating students of accounting of selected Universities in Nigeria do not have proficiency in the use of accounting software. Also that graduating students of accounting have a very strong understanding of the relevance of accounting software in today's organizational management. Based on the findings from this research study, the under listed were recommended: The National Universities Commission (NUC) and relevant educational bodies should integrate (in all higher institution) in accounting curriculum at all level, a practical course on accounting packages and IT knowledge and skills. Furthermore, they should put in place a practical examination on the use of accounting software for accounting degree exams. This would improve the practical experience of young graduates and make them more employable in the 21st century business environment. NUC should ensure strict adherence to the ICT integrated accounting curriculum by the higher institutions both public and private. This can be enforced by denying accreditation to non-compliant institutions.
Key words: Accounting education, Curriculum, Accounting software, Graduates,

Introduction

Rapid development in Information Technology (IT) has posed many challenges and opportunities to accounting profession. Indeed, it expands the role of accountants and the way they deliver services is now more than their conventional boundary that was limited to updating records and files through computer programs. IT enables them to enhance their services to perform value added activities such as analysis and

design, evaluation and use of information systems (IS). More importantly IT enhances more quality and timely report that enable better decision making process.

In a more specific tone Cory and Peruske (2012) emphasized that, for Accounting Graduates to be able to perform productively as early in their first day of employment, it is essential for them to have a solid foundation in understanding and mastering the accounting-related skills and topics associated with technological innovations, including but not limited to hardware and software.

Most higher institutions in Nigeria are yet to incorporate software skills in their curriculum hence most graduates of accounting are ignorant of the importance and the use of software, thereby making them less efficient in the labor market. Accounting as one of the subjects in business education is equipped with the function of developing in students certain skills, knowledge, attitudes and values towards efficiency in solving problems and towards satisfying accounting requirements of organizations. Unfortunately, accounting education seems to be lacking in the inculcation of this ICT knowledge and skills in accounting students (Rhodes, 2013). This is evidenced in a research study carried out by Wessels (2007) where he found out that students has limited exposure to the use of ICT with particular emphasis on the use of accounting packages and that is why according to Rhodes (2013), accounting education has not gotten to the level expected of it by the industry itself.

Previous years before the emergence of information and communication technology (ICT), accountants in organizations employed socially acceptable behavioral methods of reporting accounting transactions and events in order to generate books of account such as income statement, statement of financial position, income and expenditure account amongst others.

Technological advancement and globalization is said to have created a new global economy having ICT occupying a complex position in relation to globalization (Agbo, 2012). Today, as a result of this said globalization there has been an introduction of accounting software, and the application of this software in accounting practice on most organizations in Nigeria. This has become of utmost importance to business entities. Most accountants have been found to have little or no knowledge of accounting software or how it aids their work. This makes most of them old fashioned accountants and the methods of their accounting systems archaic. On the other hand, employers of labour and industries expect Accounting Graduates to have acquired reasonable levels of accounting skills to enable them add value to the industries.

In a bid to close the identified gap in the level of understanding on the use of accounting software by accounting students, there arose the need to effectively incorporate ICT in accounting education in Nigeria. There are very few empirical

research studies that considered the impact of integration of ICT with particular emphasis on accounting software packages in accounting curriculum in Nigerian higher institution, hence this study. This paper evaluates accounting education using accounting curriculum while information and communication technology would be looked at from the angle of accounting packages and IT knowledge and skills.

The main objective of the study is to assess the level of understanding of Accounting Graduates on the use of accounting software in selected Universities in Nigeria. The specific objectives of the study are to:

1. Determine the degree of incorporation of accounting software in accounting education curriculum of selected Universities in Nigeria.
2. Ascertain the extent of proficiency in the use of accounting software by final year accounting students of selected Universities in Nigeria.
3. Determine the extent to which graduating students in accounting of selected universities in Nigeria, understand the relevance of accounting software in today's organizational management.

The study in a null form, hypothesize that:

Ho₁: Accounting software is not incorporated in accounting education curriculum of selected Universities in Nigeria.

Ho₂: Graduating students of Accountancy Department of selected Universities in Nigeria, are not proficient in the use of accounting software.

Ho₃: Graduating students of Accountancy Department of selected Universities in Nigeria, do not understand the relevance of accounting software in today's organizational management.

The paper is organised as follows' the next section reviews relevant literature with regards to context justification and provide a theoretical background for the study, respectively. Next describes the sample data and empirical methodology. The last section summaries the main results, offers conclusion and recommendations.

Review of Related Literature

Concept of Accounting
Osisioma (1996), defined accounting as "the process through which a system of principles and techniques permits the recording, interpretation and communication of financial information, as an aod to decision making". Okafor (2009) described accounting as a technique of gathering and carefully recording data resulting from economic activities, summarizing, presenting financial reports, interpreting and communicating the financial information obtained from such report to the concerned parties for effective decision making. Soyode (2012) also described accounting as the act of measuring, communicating and interpretation of financial activities. It

serves as a business language being practically used by nearly everybody in one form or another almost on daily basis. Accounting is equally defined as an act of recording, classifying and summarizing in a significant manner and in terms of money, transaction and events which are in part, at least, of a financial character and interpreting the result thereof. (American Institute of Certified Public Accounts. AICPA 2015) Shillinglaw and Meyer (2019) defined Accounting as the process of measuring and identifying economic variables in individual businesses and communicating information based on these measurement to users who need to make informed judgment. This information has been recorded and put into useful and meaningful context and transmitted to interested users. For the information to be useful for decision maker, it must possess all aspects of qualitative characteristics. Such information must be understandable, relevant, reliable, objectivity and in time for the needs of the users. Indeed, if such information is to maintain its required characteristics, it should develop well-defined procedures for recording and reporting of the financial information to users. Gaffikin (2013) defined accounting as a systematic method of retrospective and contemporary monetary calculation, the purpose of which is to provide a continuous source of financial information as a guide to future actions in markets. For the purpose of this study, Accounting is being defined as an *information function* that provides financial information and other information for rationalizing economic decisions concerning an economic entity made by decision makers who are insiders or outsiders to the economic entity. The roles of accounting in economic development are seen from different angles. For instance, when the capital market was discussed as an obvious way of tapping domestic saving, the need for financial reporting was emphasized. In discussing taxation for economic development, bookkeeping was considered an important factor for the success of the income tax system.

Concept of accounting software:

Ready ratios (2015) has it that accounting software are application software which record and process accounting transactions occurring within functional modules like accounts payable, payroll, accounts receivable, and trial balance. Before the idea of software came into practice with frequent use globally, cost management seemed to have existed for decade. Amesur (2006) states that cost control systems can easily be established using accounting software and that the simplest way of so doing, is by establishing a standard cost and measure actual costs against it. Also, Michael Prasad Group: Chartered Accountants (2015) puts forward and supports the notion that the right accounting software can aid in improvement of operating efficiencies and obtain a number of competitive advantages. By the same token, the term 'cost' has been of great interest to various professionals.

Software Usage: The use of accounting software is widely spread across the globe. Blundell (2007) as cited by Hsu (2007), agrees that QuickBooks is the number one accounting software. He added that "3.5 million US small businesses and 235,000

accountants" used it by 2007. MS Great Plains was the furthermost sophisticated accounting software of all the three which include; QuickBooks software by Intuit, PeachTree software by Sage, Microsoft Small Business Accounting software (Hsu, 2007). In Africa, South Africa founded TurboCash package and was being distributed by Pastel by 1990's and the product evolved to become widespread in South Africa and has 80% of the indigenous accounting software market (Eamonn, 2012). In Uganda, many businesses used accounting software. For example, Kaffu & Rippey (2013) stated that a money lender who is an employee of the Kampala City Council (KCC) rents an office in town where he offers loans and consultancy services. Having a full time employee in charge of record keeping, loan disbursements and repayments, and loan recovery, this small money lending business customized computerized accounting software to trace loans, compute portfolio at risk, and track financial performance. Also, Baryamureeba, *et al*. (2008) in their research on the Status of Software Usability in Uganda found out that most Ugandans were happy to have adopted the use of software in their organizations. 80% of respondents said their expectations were fully met through the adoption of computers in their organizations. Software acquired by organizations in Uganda was mostly custom built (48%) then freeware (27%) or re-engineered (25%). Of these, 62% was proprietary and 38% open source. In addition, there was a good return-on-investment for software users. Given the above, we realize that costs could be effectively and efficiently managed.

Importance of accounting software

Modern professional accountants employ a wide range of computer applications to perform their daily work. They use email to communicate, search engines to perform research, and accounting software to record and analyze financial transactions for decision-making. Computerized accounting systems have now replaced manual accounting systems in most organizations (McDowall and Jackling, 2006; Curtis et al, 2009). In business schools, accounting students are increasingly exposed to the benefits and usefulness of computers, and are encouraged to utilize information technology. Accordingly, accounting software has been developed to assist students in their knowledge acquisition of the accounting cycle, a fundamental concept in business and accounting. Therefore any student short of this knowledge and skill will be found to be irrelevant in this dispensation.

Accounting Education Curriculum and Integration of Accounting software Packages

Accounting software packages refers to intangible products. They can be described as a type of application software that records and processes accounting transactions within functional modules such as accounts payable, accounts receivable, payroll, and trial balance. They include Peachtree, Quickbook, Lotus 123, Super calc etc. A study by Wessels (2007) of the information and communication technology (ICT)

education offered to accounting students at South African Universities revealed that students had limited exposure to the use of accounting software packages thereby affecting their ability to add value to organizations they find themselves. A study was carried out on more accounting theory or more information technology by Harrast, Strong and Bromley (2010), survey method was used to analyze the technology skills of undergraduate accounting students to determine their technological strengths and weaknesses. The findings of the research revealed that a large fraction of students are not proficient in requisite technologies even after completing the majority of their undergraduate accounting course work, thereby supporting the argument that the accounting curriculum would benefit from an increase in technology training with particular emphasis on tax software, audit software and spreadsheets.

Commonly Used Accounting software:

Quick Books; Quick Books is accounting software (package) that is used to process accounting transactions. This software provides the user with the following features: chart of accounts, customized invoices, track accounts payable, track accounts receivable, profit and loss statement, balance sheet and manage cash flows. This software may be used by small businesses and medium sized entrepreneurs. The QuickBooks software provides the Quick Payroll Software, which is used in processing employee salaries. However, the researchers are not licensed with QuickBooks in order to provide some samples of the package.

Sage Pastel Accounting: Sage Pastel Accounting is accounting software (package) that is used to process accounting transactions. This software has a payroll add on module which is used to process salaries. Sage Pastel Accounting is the application that was ranked highest with participants in study. Sage Pastel Accounting Spreadsheets are widely used throughout the whole world, either with accountants, engineers and many other professions. When using Sage Pastel Accounting users may import and export figures using spreadsheets.

Empirical Review
Terry (2014) explores the usage and impacts of Information Communication Technology (ICT) on the accounting profession in Barbados, a Small Island Developing State (SIDS). The study found that local accounting professionals have been slow in adopting advance ICT techniques with the top six usage of ICT being; writing letters, emailing and communicating, data entry, assisting in the reconciliation of bank statements, and production of financial statements and preparing working papers. Furthermore, the findings from the content analysis of the study indicated that respondents perceived both positive and negative impacts of ICT.

Okolie and Arowoshegbe (2014) critically examined the state of the profession and the dynamics that will help to build implicit confidence in the Accountant, mold his character and develop analytical mindset which will assist him to provide high standard of professional services. The objective of the paper is to identify the factors that have hindered the adequate and rapid development of accounting profession in Nigeria. These factors were highlighted under the section of challenges facing accounting education in Nigeria. It concluded that there is urgent need for effective training and retraining of practicing Accountants, for adequate provision of funds for the education sector and regular review of accounting curriculum to capture modern trends in Accountancy.

Maria (2010) focus on the effects of IT related organizational changes on the management accounting function and to contribute to the body of knowledge about the extent to which IT affects the ability to solve accounting tasks. The relationship between IT and accounting practices was investigated qualitatively using six case studies and measured the impact of IT on accountants' tasks. The findings suggest a tendency for change and the decentralization of accounting tasks.

Sanusi (2011) investigated the issues of information and communication technology (ICT) in the management of educational system. The researcher observed that no meaningful progress will be made in educational sector without adjusting to technological (scientific) innovations and discoveries.

Buba (2011) explored the importance of ICT to lecturers, students, school administrators, educational planners and other stake holders bearing in mind the enormous gains of this technology to improving the quality of teaching and learning in our institutions. Such as direct class teaching, provision of course materials, collaborative learning etc.

Al-khadash and Al-Beshtawi (2009), carried out a research on attitudes toward learning accounting by computers: the impact on perceived skills. The aim of the study was to determine the effectiveness of teaching undergraduate accounting students courses in accounting using computers. Four hundred and sixty-three (463) accounting students were examined and a multiple choice question survey was performed after concluding a course offered to teach students certain computer skills. The result of the study showed that the course had an impact on attitudes towards the perceived skills from using computers for accounting purposes. That is, the course taken by the students' that is meant to develop their IT knowledge and skills had a significant impact on the accounting students examined.

 Contrary to the findings of Al-khadash and Al-Beshtawi (2009), based on a study carried out by Ng and Er (1989), they opined that computing is irrelevant to the learning of accounting concepts. Hence, IT knowledge and skills is irrelevant to accounting students.

Zureigat (2015) embarked on a research study on Accounting Graduates skills and employers' needs: The Saudi case. The result of the findings of the research revealed that IT knowledge and skills are essential for Accounting Graduates based on the employers view point in one of the biggest emerging market namely KSA in Saudi Arabia. As a result, accounting education programs are encouraged to restructure their programs to equip Accounting Graduates with the relevant IT knowledge and skills needed for the labour markets.

Similarly, another study conducted by Muda, Che-Hassan and Abdul-Samad (2009) on employers' reaction to the quality of Accounting Graduates produced by Universiti Technologi Mara (UiTM) revealed that there is a gap between the employers' perception on the determinants of quality of the graduates and the University's curriculum apparatus for ensuring quality of the graduates. The findings of the study suggests that it is important to ensure that Accounting Graduates are equipped with the required knowledge and skills to facilitate them in securing relevant employment and adding value to organizations in the future. The study also revealed that educators and university administrators play important roles in ensuring that Accounting Graduates obtain the necessary skills and knowledge for them to be marketable in the industry and in the public sector.

Methodology

Descriptive survey research design was used in this study. It refers to those studies which aims at collecting data on, and describing in a systematic manner the characteristics of a given population. The descriptive survey research design was considered appropriate because it describes certain variables in relation to the population (Onyeizugbe, 2017).

The population of study comprised of one thousand and fifty eight (1058) final year students from accountancy department of the selected Federal Universities in Nigeria.

The population of the study is given in the table below:

Table1: Population of graduating students in Accountancy Department (2019/2020)

S/N	Name of University	No of Final Year Students in Accounting Department
1	University of Lagos (UNILAG)	220

2	University of Jos (UNIJOS)	169
3	University of Port-Harcourt (UNIPORT)	245
4	University of Nigeria Nsukka (UNN)	164
5	Nnamdi Azikiwe University (UNIZIK)	140
6	Federal University, Ndifu-Alike, Ebonyi State (FUNAI)	120
	TOTAL	**1058**

Source: Field Survey, 2021.

From a population size of 1058 being the aggregate of the number of graduating students in accounting of the selected Universities in Nigeria, the researcher adopted TaroYamane's formula to obtain the sample size. This is demonstrated as follows:

Formula = Sample size (n) = $\frac{N}{1+N(e)^2}$

n = Unknown
N = 1058
e = 5%

Therefore, sample size (n) is obtained thus;

$n = \frac{1058}{1+1058(0.05)^2}$

$n = \frac{134}{1+1058(0.0025)}$

n= 290.266

Approximately, n=290

This study uses a sample size of two hundred and ninety students (290) who were drawn from the list of six (6) Federal Universities shown in Table 1 above. The six (6) Federal Universities were conveniently chosen by the researchers on the basis of accessibility to the various students. The categories of students covered in this study are final year accounting students, based on the fact that they are almost ready to enter the labour market.

The simple random sampling technique was adopted in this study to arrive at the number of students from each of the six universities that made up the sample size of 290; Forty eight (48) participants each, was randomly selected from UNILAG, UNIJOS, UNN, UNIZIK, and FUNAI, while fifty (50) participants were selected from UNIPORT which has the largest population.

A structured questionnaire was used to gather information from the selected students. The questionnaire was divided into sections 'A' and 'B'. Sections 'A' sought to collect personal data of the respondents. Section 'B' consisted of questions generated from the research question of the study.

Items in the questionnaire were analyzed using the four point Likert Scale:

SA	= Strongly Agree	= 4
A	= Agree	= 3
D	=Disagree	= 2
SD	= Strongly Disagree	= 1

Two hundred and ninety (290) copies of questionnaire were administered to the respondents through direct contact and mails by the researchers. They were given time to respond and the researchers return on agreed date for retrieval while those sent through mail were equally returned in due time. This helped the researchers achieve a very high response rate as all the questionnaire were duly completed and returned.

The instrument was subjected to content and face validity. The research supervisor checked whether or not the items were relevant, clearly stated and appropriate to the respondents. The validation determines the extent to which the tools implored measures the characteristics of the variables. The question used were relevant clear and unambiguous. Furthermore, it was to ensure that questions covered all the dimension of the variable included in the study. Reliability was addressed by making sure that research and investigative questions were consistent in measuring across all members of the targeted group the principle is that the methodology used in arriving at the result can be reproduced exactly because the questionnaire and interview were administered objectively and pretested. If the attitude of the targeted group does not change, the results should be substantively similar.

Data collected in the study were analyzed using weighted mean score to answer the research questions. The point 2.5 was taken as cutoff; for section B, any item with a mean above 2.5 was viewed as being agreed by the respondents any mean score below 2.5 was taken to be disagreed by them. Therefore, the mean will be worked out with the following formula:

$$X = \frac{\text{Sum total}}{\text{Number}}$$
$$X = \frac{4 + 3 + 2 + 1}{4}$$
$$\text{Mean (x)} = \frac{10}{4} = 2.50$$

Decision Rule: Mean score below 2.50 is taken as disagreed.

Pearson's correlation coefficient was used to further analyze the data. This is because; measuring the strength of association between the variables will help to arrive at a good conclusion on the study.

Table 2:   Distribution based on personal data

No	Variables	Frequency (n=290)	Percentage (%)

a.	**Gender**		
	Male	106	36.55
	Female	184	63.45
	Total	**290.00**	**100.00**
b.	**Age (In years)**		
	Less than 20 years	-	-
	20-25 years	163	56.21
	25-30 years	120	41.38
	30-35 years	7	2.41
	35-40 years	-	-
	Total	**290.00**	**100.00**
c.	**Educational Qualification**		
	SSCE	102	35.17
	NCE/OND	73	25.17
	BSc/BA/HND	115	39.65
	MSc/MA	7	2.41
	Others	-	-
	Total	**290.00**	**100.00**

Source: Researchers' survey 2021

Table (2) revealed distribution of respondents based personal data
Gender: Majority, 184(63.45%) were females and 106(36.55%) were male during the time of study. This implies that the final year accounting students of selected Universities in Nigeria studied are dominated by females.

Age: Majority, 163(56.21%) were within the age range of 20 to 25years. This was followed by 120(41.38%) within 25-30 years while the remaining 7(2.41%) are in the age range of 30-35 years. This implies that the majority of final year accounting students of selected Universities in Nigeria studied are still in their active age.

Educational qualification:102(35.17%) are holders of SSCE, 73(25.17%) have NCE/OND, 115(39.65%) are with BSc./BA/HND, 7(2.42%) have MSc./Ma. This implies that majority of respondents attained level of educational qualification that will enable them understand the use of accounting software.

Accounting software and Accounting Education curriculum
Table 3: Distribution based on accounting software and accounting education curriculum

S/N	Item	(4) SA	(3) A	(2) D	(1) SD	Mean $\bar{X}$	Decision

S/N	Item	(4)	(3)	(2)	(1)	Mean	Decision
i	There are inadequate I.T facilities in Nigerian Universities.	89 (356)	201 (603)	-	-	3.31	Agreed
ii	Accounting Lectures are carried out with the aid of information technology	10 (40)	106 (318)	163 (326)	11 (11)	2.40	Disagreed
iii	There are competent Accounting software experts employed in Accounting Department	-	175 (525)	115 (230)	-	2.60	Agreed
iv	Part of Accounting Education Curriculum is a course on Accounting software.	48 (192)	99 (297)	119 (238)	25 (25)	2.59	Agreed
v.	Accounting courses are taught using the relevant Accounting software.	(48) (192)	-	147 (294)	95 (95)	2.00	Disagreed
	Grand Mean					**2.58**	

Source: Researchers' survey 2021

Table 3 shows the mean distribution based on Accounting software and Accounting Education Curriculum with adoption of a four-point likert scale.

Item i, iii and iv was taken to be agreed by the respondents because their mean scores were above the cut off of 2.50. While item ii and v was taken to be disagreed by the respondents because their mean score was below 2.50. The grand mean is regarded as accepted with a score of 2.58. This implies that there is a low degree of incorporation of accounting software in Accounting Education Curriculum of selected Universities in Nigeria.

Accounting students and proficiency in accounting software
Table 4: **Distribution based on proficiency in accounting software and accounting students**

S/N	Item	(4) SA	(3) A	(2) D	(1) SD	Mean $\overline{X}$	Decision

i	Accounting students have primary knowledge of Accounting.	-	258 (774)	32 (64)	-	2.89	Agreed
ii	Accounting students have the Technical know-how of Accounting software.	-	60 (180)	206 (412)	-	2.04	Disagreed
iii	Accounting students are knowledgeable on how to choose the right software for every job to be done.	-	78 (234)	140 (289)	72 (72)	2.05	Disagreed
iv	Accounting students have acquired skills on the use and operation of Accounting software.	-	116 (348)	150 (300)	24 (24)	2.31	Disagreed
v.	Accounting students have the ability to design online Accounting systems for organizations.	10 (40)	10 (30)	176 (352)	94 (94)	1.78	Disagreed
	Grand Mean					**2.21**	

Source: Research Study, July 2021

Table 4 shows distribution based on accounting students and proficiency in accounting software with adoption of a four-point likert scale. Only item i was taken to be agreed by the respondents with a mean score of 2.89. Other items were taken to be disagreed because their mean scores were below the cutoff of 2.50. This shows that accounting final year students of selected Universities in Nigeria, do not have proficiency in the use of accounting software.

Accounting graduates and software relevance
Table 5: Distribution based on accounting graduates and knowledge of software relevance in today's business

S/N	Item	(4) SA	(3) A	(2) D	(1) SD	Mean $\bar{x}$	Decision
i	Accounting software helps in the detection and prevention of fraud in organizations	152 (608)	138 (414)	-	-	3.52	Agreed
ii	Accounting software helps in producing timely reports on the financial performance and position of an organization	184 (736)	106 (318)	-	-	3.63	Agreed
iii	Accounting software helps the external auditor conduct audit with ease and professional skepticism	162 (648)	128 (384)	-	-	3.56	Agreed
iv	Accounting software puts internal checks and controls on organizations' data.	152 (608)	90 (270)	48 (96)	-	3.36	Agreed
v.	Accountant are becoming the IT staff and trusted advisors in organisations	-	242 (726)	48 (144)	-	3.00	Agreed
	Grand Mean					**3.41**	

Source: Researchers' 2021

Table (5) shows the distribution based on accounting graduates and their understanding of the relevance of accounting software in today's organizational management. The entire items are regarded as agreed with a grand mean score of 3.41. While items ii has the highest mean score of 3.63, followed by item iii, i, iv, with mean scores of 3.56, 3.52, 3.36 respectively which are above the threshold of 2.50 and the least item have a mean score of 3.00 which is regarded as agreed. This result indicates that graduating students of accounting fully understand the relevance of accounting software in today's organizational management.

Hypotheses Testing Using Statistical Package for Social Sciences (SPSS) Version 23
Hypothesis One
H$_0$: Accounting software is not incorporated into accounting education curriculum

Note: Alpha value (α) = 0.05
Decision Rule: Where the Sig. value is less than the alpha value (α), H$_0$ is rejected and H$_1$ accepted.

Table (4): Correlations of Accounting Software and Accounting Education Curriculum

		Accounting Software	Accounting Education curriculum
Accounting Software	Pearson Correlation	1	.521[**]
	Sig. (2-tailed)		.051
	N	19	19
Accounting Education curriculum	Pearson Correlation	.521[**]	1
	Sig. (2-tailed)	.051	
	N	19	19

**. Correlation is significant at the 0.01 level (2-tailed).
Source: Researcher's computation using SPSS Version 23, Output, 2021

Table (4) shows the correlation results of the hypothesis H_0: accounting software is not incorporated into accounting education curriculum. The statistical result indicates a moderate correlation between accounting software and accounting software education. There is a moderate correlation with 0.521 and Sig. value greater than 0.05. (r=0.521, n=19, Sig. value > 0.05). This reflects moderate correlation. The result of the correlation analysis supports that accounting software is not fully incorporated into accounting education curriculum.

Hypothesis Two
H_0: Graduating students of accounting department are not proficient in the use of accounting software.
Note: Alpha value (α) = 0.05

Decision Rule: Where the Sig. value is less than the alpha value (α), H_0 is rejected and H_1 accepted.

Table (5): Correlations of Graduating students and proficient in the use of accounting software

		Graduating students of accounting	Proficiency in the use of accounting software
Graduating students of accounting	Pearson Correlation	1	.110[**]
	Sig. (2-tailed)		.071
	N	19	19
Proficiency in the use of accounting software	Pearson Correlation	.110[**]	1
	Sig. (2-tailed)	.071	
	N	19	19

. Correlation is significant at the 0.01 level (2-tailed).
Source: Researcher's computation using SPSS Version 23, Output, 2021

Table (5) shows the correlation results of the hypothesis H_0: Graduating students of accounting are not proficient in the use of accounting software. The statistical result indicates a very weak correlation between graduating students of accounting and

their proficiency in the use of accounting software. There is a very weak correlation with 0.110 and Sig. value less than 0.05. (r=0.110, n=19, Sig. value > 0.05). This reflects a very weak correlation and no statistical significance as well. The result of the correlation analysis supports that graduating students of accounting are not proficient in the use of Accounting Software.

Hypothesis Three

H_0: Graduating students of accounting department do not understand the relevance of accounting software.

Note: Alpha value (α) = 0.05

Decision Rule: Where the Sig. value is less than the alpha value (α), H_0 is rejected and H_1 accepted.

Table (6) Correlations of graduating students of accounting and their understanding of the relevance of accounting software

		Graduating students of accounting	Understanding of the relevance of accounting software.
Graduating students of accounting	Pearson Correlation	1	.978**
	Sig. (2-tailed)		.000
	N	24	24
Understanding of the relevance of accounting software.	Pearson Correlation	.978**	1
	Sig. (2-tailed)	.000	
	N	24	24

**. Correlation is significant at the 0.01 level (2-tailed).
Source: Researcher's computation using SPSS Version 23, Output, 2021

Table (5) shows the correlation results of the hypothesis H_0: Graduating students of accounting fully understand the relevance of accounting software. The statistical result indicates a very strong correlation between graduating students of accounting and their understanding on the relevance of accounting software. There is a strong positive correlation with 0.778 and Sig. value less than 0.05. (r=0.778, n=24, Sig. value <0.05). This reflects a very strong positive correlation and statistical significance as well. The result of the correlation analysis supports that graduating students of accounting understand the relevance of accounting software in today's organizational management.

Discussion of Findings

This study examined the level of understanding of Accounting Graduates on the use of accounting software in selected Universities in Nigeria. The study specifically

determined whether: there is a statistically significant relationship between Accounting software and Accounting Education Curriculum, there is a statistically significant relationship between proficiency in Accounting software and final year students in Accounting and whether there is a statistically significant relationship between understanding the relevance of accounting software and Accounting Graduates of selected Universities in Nigeria. The study adopted descriptive survey design. And out of a population of 1058, a sample size of 290 was determined for the study using Taro-Yamane formula for finite population.

The findings from the presentation of data through the responses of questionnaires administered showed that there is a low degree of incorporation of accounting software in accounting education Curriculum of selected Universities in Nigeria, with the adoption of a four point likert scale. The result also shows that final year accounting students of selected Universities in Nigeria, do not have proficiency in the use of accounting software. It was further revealed that graduating students of accounting do understand the relevance of accounting software in today's organizational management.

The result of the first hypotheses revealed that there is a moderate correlation between accounting software and Accounting Education Curriculum, and the second hypotheses revealed that there is a weak correlation between proficiency in accounting software and final year accounting students while the third hypotheses revealed that there is a very strong correlation between graduating students of accounting and the understanding of the relevance of accounting software in today's organizational management.

The summary of the findings revealed by this research is stated below:
i.   The result of the correlation analysis of hypothesis one supports that accounting software is not fully incorporated into accounting education curriculum.
ii. The correlation analysis results show that graduating students of accounting are not proficient in the use of Accounting Software.
iii. The result of the test of hypothesis three agrees that graduating students of accounting understand the relevance of accounting software in today's organizational management.

Conclusion and recommendations
The study concludes that there is a low degree of incorporation of accounting software in Accounting Education Curriculum of Universities in Nigeria. The study also concludes that graduating accounting students of Nigerian Universities do not have proficiency in the use of accounting software. Moreover, that graduating students of accounting have a very strong understanding of the relevance of accounting software in today's business and organizational management.

Based on the findings from this research study, the under listed were recommended:

i. The National Universities Commission (NUC) and relevant educational bodies should incorporate soft skills into accounting curriculum at all level a practical course on accounting packages and IT knowledge and skills. This would enable students to fit in better and become more employable in today's IT based business environment.

ii. There should be a practical examination on the use of accounting software for accounting degree exams.

iii. NUC should enforce strict adherence to the ICT integrated curriculum in accounting by Universities to ensure that final year students in higher institutions (both public and private) attain proficiency in the use of accounting software before passing out.

iv. Higher institutions should also be encouraged to employ IT knowledgeable and skilled lecturers who would be in charge of driving IT knowledge and skills in the students before graduating for more efficiency in application of accounting software

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