



Assessment of accounting skills requirements among business education students in the management of small-scale businesses in some colleges of education in Bauchi State, Nigeria

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Abstract

The study was conducted to assess the skills requirement among business education students in the management of small scale businesses in colleges of education in Bauchi State, Nigeria. The study adopted a descriptive survey research design. The research study has one objective, research questions and hypotheses each. The population for the study was 197. The entire populations of One Hundred and Ninety Seven (197) students were used in the study. One Hundred and Thirteen (113) students from Aminu Saleh College of Education Azare and Eighty Four (84) students from Adamu Tafawa Balewa College of Education Kangere. Therefore, census population was used in this study since there was no sampling, a structured questionnaire containing 63 items was used to elicit responses from respondents and generate data for the study. The instrument for the study was a structured questionnaire. Cronbach Alpha method was used to determine the internal consistency of the instrument. To establish the reliability of the instrument, thirty (30) copies of questionnaire was distributed to NCE III business education students in Federal College of Education, Potiskum Yobe state, the Reliability coefficient of 0.89 was obtained. The data collected for the study was analyzed using mean to answer the research questions and standard deviation to determine the closeness of the response from the mean, while t-test statistic was used to test the hypotheses at the probability of 0.05 level of significance. Findings from the analysis showed that Business education students in colleges of education have moderately high level of accounting skills and Office technology management skills in the management of small scale businesses. Based on the findings of the study, it was recommended amongst others that Seminar and workshops should be organized annually by the government in order to update both teachers and students on the entrepreneurship competencies needed for management of small scale business.

Keywords: Skills requirement, management, small-scale business

Introduction

Business Education is one the courses offered in colleges of education that equips its graduates with practical, professional and entrepreneurial skills. Business education is an aspect of Vocational education that gives training and imparts necessary skills that will provide the recipients with the intellectual and professional background, adequate for their assignment and makes the recipients adaptable to changing situations in the world of work. Business Education being integral part of vocational and technical education, is directed towards developing the learner to become productive in teaching, paid employment and self-employment (Idialu 2007). Amoor and Udoh (2008) ^[1, 7] noted that business education plays a significant role in the economic development by providing knowledge and skills to the learners thereby enabling them to adequately participate in business activities, handle sophisticated office technologies and information systems. It is that aspect of education that relate to the provision of skills and strategies in thinking critically and creatively, solving problems, working collaboratively with others, communicating well, writing more effectively, reading more analytically, and conducting research to solve problems This is in line with the National Policy on Education (2013) that one of the objectives of Vocational and Technical Education was to give training and impart the necessary skills leading to production of craftsmen, technicians and other skilled professionals, who will be enterprising and self-reliant.

Business education is an educational programme that prepares students for entry and advancement in jobs within business and to handle their business affairs as well as to function intelligently as consumers and citizens in a business economy. Osuala (2007) ^[27] defined business education as that aspect of vocational education, which emphasizes job competency, career preparation and work adjustments. It involves acquisition of special skills in business subject areas would enable the individuals operate in the environment such as individuals find themselves. Business education therefore, equips individuals with functional and sustainable skills, knowledge, attitude and value that would enable the individuals perform in the business world (Njoku 2006) ^[13]. In other words business education equips graduates with the right skills that will enable them to engage in life of work in the office as well as for the management of small scale businesses. In essence the role of business education is equipping the students with the requisite skills and knowledge that will enable them become not only job seekers but also employable, self-reliant and job creators.

Skill is the ability to do something with a degree of proficiency resulting from certain behavior pattern in respect to smoothness, speed and accuracy. Skill is the ability to do the task expertly, it is the ability coming from ones knowledge, practice and aptitude etc. to do something well. To possess is to have an attribute, knowledge or power to acquaint or inform at any point in time. The attitude or quality possessed by an individual is the key factor to the

realization of the potentials within the individual. Therefore, skill is the very high level attitudes and the behaviors after an exposure to theories and practices in the field of study. Knowledge possession alone is not enough for individual to be self-sufficient, therefore, the individual has to possess skills in creativity, attitude as well as general knowledge. Bleak in Uzor and Ike (2010) ^[32] described skill as ability to do something well, gained through training and experience. Uzor and Ike also define skill as one's personal competencies in the performance of specific tasks very high level after a period of training or experience. According to Okoro and Ursula (2012) ^[20], the first is the conditions which promote acquisition and the second is the change that will occur when the skill is very high level.

Accounting skills is the systematic recording of financial transactions. It is a service activity, the function of which is identifying, measuring, recording and communicating quantitative information, primarily financial in nature, about economic entities. Ezeani (2008) ^[4] sees accounting as the process of expressing the economic activities of everyday life in monetary terms, so as to estimate the costs of creating goods and services, make decisions about production on the basis of these estimates, compare the actual costs as they occur with the estimate originally made, and adjust the output and prices of goods and services accordingly. Business students should acquire knowledge and competencies of financial accounting as success can only come through such efforts. The entrepreneur should possess high level skills in preparing and interpreting financial statements, maintain records of receipts and payments (cash book), income and expenditure and a balance sheet for the business.

Objective of the study

The study has the following specific objectives.

1. Determine the accounting skills requirement among business education students in colleges of education in the management of small scale businesses

Literature Review

1. Theoretical Framework of the study

The present study is hinged on the theory of "skill acquisition" by Hubert and Stuart (1986). Hubert and Stuart (1986) ^[6] propounded the theory of skill acquisition which states that formal system of deduction is a gradual process that involves being embodied in different ways and developing skills that would make it possible for people to deal with the world.

2. Skill Requirement in Business education

Skill acquisition process in a developing country like Nigeria should be in three stages: theoretical, practical and exposure to challenges (Peace, 2009) ^[29]. Also, it is well known that class activities are theoretical in nature and most times, are general principles which apply to more than one situation. Practical class work on the other hand, may be by trial and error method. It involves doing something that is more physical applied to more specific situation. Igwe (2008) ^[8] cited that when somebody acquires skills in any occupation, such a person can establish his own business and even employ others. The person becomes self-reliant, self-sufficient and self-employed.

Skill therefore is the rapidity, precision, expertise, dexterity and proficiency exhibited through mental and manual

repetition of performance of an operation. Skill involves a practical knowledge in combination with clearness, expertise, dexterity and ability to perform a function which could be very high level or learnt in the school or training centers through learning, experience. In the world of business those who possess relevant business skills and office competencies, couple with enterprunual zeal have better gainful employment opportunities and business success than those who are deficient in such skills.

3. Management skills in Business education

Management in the view of Obi (2011) ^[17] is the process by which those in authority plan, organize and control a business in an effort to make it successful. He added that other yardsticks for measuring the success and management efficiency of an enterprise include profit made by the enterprise, ability to satisfy its customers and workers as well as contribution to the social betterment of its community and the nation as a whole. Apart from the profit as a measure of business success, the management success of any small scale business also depends on the efficiency of the skill to meet the organizational goals and objectives. Sharing a similar view, Eme and Emeh (2011) in Onyishi (2012) ^[23] considered management to consist of five functions as: planning, organizing, leading coordinating and controlling. These functions make management an essential instrument in business or enterprise administration. Management is a specific instrument of an enterprise that is used to achieve positive end-results.

4. Small Scale Business Enterprises in Nigeria

In Nigeria, the central Bank according to Chendo (2013) ^[2] defined small scale enterprises on the basis of total assets and number of employee. Nevertheless, the National council for industry (2002) cited in Egbetokun (2008) and Osotimehin and Olajide (2012) ^[1, 12, 25] defined micro business as a business whose total cost, including working capital but excluding cost of land, is not more than N1million and a labour size of not more than 10 workers. While small scale business is a business whose total cost, including working capital but excluding cost of land is over N1million but not more than N40million and a labour size of between 11 and 35 workers. Based on the above, it seems that in Nigeria there is no consensus on the definition of small scale businesses. But they are defined along three dimensions; in terms of either employment or investment, or a combination of any two, or all. It also worth deducing that any business with capital base worth 1million or has a number of employees up to 11 is regarded as small scale businesses (Olowu & Aliyu, 2015) ^[21].

Understanding the size, components, and benefits of small business to citizens' life, most especially people at the grass root level, is an important factor to be considered in defining small scale business. With the current rate of unemployment and poverty level in Nigeria, small businesses become source of livelihood to millions of Nigerians. About 60% of all the business established in Nigeria is on small scale level (Okeke, Ezenwafor, & Femiwole, 2013) ^[18], defined small business as companies with capital base between twenty thousand naira and thirty million naira. According to Hatten (2012) ^[5], a company is considered small if it is independently owned, operated, and financed; has fewer than 100 employees; and has relatively little impact on its industry. Small scale business enterprise according to Osadi

(2007) [24] is a business that is independently owned and managed in its dominant field of operations by private individuals to meet up their desired income and employment needs. Okoh and Egberi (2008) [19] viewed small scale business enterprise as one which possesses the following characteristic: usually the managers are also the owners, capital is supplied and the ownership is held by an individual or small group; the area of operation is mainly local; and the relative size of the firm within its industry must be small when compared with biggest units in its field.

5. Accounting Skills for the Management of Small Scale Businesses

Accounting is the language of business. It tells the owners and managers and others what is happening in the business. Accounting provides information to a wide range of interest groups and ultimately shows how a business has been managed for a period – whether successfully managed or otherwise. It also provides information regarding the financial position of the firm. According to Osuala (2009) [28] the knowledge of fundamental accounting skills are very imperative for sustainable business. The non-possession of these fundamental accounting skills by small scale enterprises, therefore, constitutes a problem such that, the chances of survival of the business are slim and the probability of imminent failure become high. Hence every small and medium scale enterprises should strive to acquire and possess these fundamental skills.

Furthermore, according to Onoh (2011) [22] fundamental accounting skills are those competencies in basic accounting very high level by a person to function competently, confidently, and successfully in the process of carrying out one's function of recording daily business transactions. They include skills in book-keeping, purchasing and supply, bargaining, determining labour costs, simple budgeting, and keeping of accurate receipts, sales records skills in keeping reliable records, sourcing for market outlets, work in progress records, credit purchases, invoices, cheque payments, keeping customers' records and goods inventory. Others are skills in good credit facility practices, operating the cash payment receipts, cash sales, prudent financial and working capital management. Oyesode (1998) in Nwokike (2010) [32] revealed that no business activity could be successfully operated without the assistance of the accounting skills. This is because procurement and spending of money are involved. Accounting education according to Nwokike (2010) [15] is the type of education that provides individuals with skills and knowledge in accounting, computing and data processing occupations for gainful

employment in private and public enterprises for self – employment.

Nwokike (2010) [32] identified some of the accounting and financial skills very high level by entrepreneur in business related areas for successful operation of a business enterprise to include:

Research Methodology

The research design adopted in this study is descriptive (Survey) design. The design involves collecting and analyzing the data gathered. The choice of the design was based on the opinion of Martyn (2008) [10] who stated that descriptive survey research design is often used because of easy access to the information and to understand the social phenomenon from the participants' perspective.

One Hundred and Ninety-Seven (197) questionnaires were administered in the two colleges of education in Bauchi state. Ninety-Five (95) students from Aminu Saleh College of Education Azare and One Hundred and Two (102) students from Adamu Tafawa Balewa College of Education Kangere.

The data collected for this study were analyzed using mean and standard deviation to answer the research questions. While t-test statistics was used to test the null hypotheses at 0.05 level of significance.

The real limit of number used for interpreting the analyzed data for the research questions as follows:

Very High Level (VHL): 3.50 – 4.0

High Level (HL): 2.50 – 3.49

Low Level (LL): 1.50 – 2.49 and

Very Low Level (VLL): 1.00-1.49

For the null hypothesis if the observed value is less than the fixed p-value at 0.05 level of significance the null hypothesis was rejected, and if otherwise the null hypothesis was retained.

The data generated for this study was statistically analyzed and presented in this chapter. In doing this, the research questions and hypotheses were used as basis for the analysis, interpretation and discussion of results.

1. Analysis of data to answer research questions

Analysis of data to answer the research questions are carried out in Table 2 to 5 below

1.1 Research Question One: To what extent are the Accounting skills requirements among business education students in colleges of education in the management of small scale businesses in Bauchi state?

Table 1: Mean and Standard Deviation of Responses on Accounting Skills Requirement among Business Education Students in Colleges of Education in the Management of Small Scale Businesses in Bauchi State

S/No.		Mean	SD	Remark
1.	Ability to prepare simple budget of the business	3.29	1.04	High level
2.	Ability to prepare final accounts, (profit and loss accounts balance sheet)	2.89	0.85	High level
3.	Ability to prepare bank reconciliation statements	2.58	0.78	High level
4.	A pair knowledge of costing	3.21	1.03	High level
5.	Ability to keep sales and purchase records	2.97	0.64	High level
6.	Ability to prepare debtors and creditors ledgers	2.62	0.76	High level
7.	Ability to post items to ledger and extract trial balance	3.36	0.94	High level
8.	Ability to prepare daily cash reports of the business	3.30	0.98	High level
9.	Ability to process inventories	2.68	0.78	High level
10.	Ability to process accounts receivable and accounts payable	2.63	0.77	High level
11.	Ability to source for and obtain loans	2.04	0.66	Low level

12.	Ability to analyze sources of business funds	2.00	0.64	Low level
13.	Ability to prepare and interpret gross and net profit	1.93	0.63	Low level
14.	Ability to prepare payrolls and various deductions	2.58	0.77	High level
15.	Ability to prepare and interpret financial statements	2.74	0.77	High level
	Mean Aggregate	2.72	0.80	High level

Source: Field Survey, 2024

The results in table 2 indicated high level skill of accounting requirement among business education students as shown in the mean aggregate (= 2.72). However, they have low level skills in the ability to prepare and interpret gross and net profit, ability to analyze sources of business funds and ability to source for and obtain loans respectively as indicated in items 3 (= 1.93), 4(= 2.00) and 5(= 2.04) respectively. The overall result indicates a moderately high skill requirement by the business education students of colleges of education in Bauchi state on accounting skills.

Test of Hypotheses

The two null hypotheses of the study were tested using independent t-test to find the significant difference between the mean responses of male and female students. The null hypotheses were tested at 0.05 level of significance. The summary of the test of hypotheses are presented in Tables 6 to 9 as follows:

H₀₁: There is no significant difference in the mean responses of male and female business education students in Colleges of Education on the accounting skills requirement in the management of small scale businesses in Bauchi state.

Table 2: Summary of t-test difference between male and female business education students' accounting skills requirement in the management of small scale businesses in Bauchi state

Gender of students	N	Mean	SD	T	Df	p-value	Decision
Male	133	3.17	0.27				
				22.96	195	0.0005*	H ₀ : Rejected
Female	64	1.81	0.55				

Source: Field Survey, 2024; *p 0.05

Table 2 presents the independent t-test between male and female business education students accounting skills requirement in the management of small scale businesses. The result for the study found that male students had significantly high accounting skills requirement of small scale business (3.17 0.27) compared to their female counterpart (1.81 0.55), $t(195)=22.96, p=0.0005$

Conclusion

Based on the findings of the study business education students in Colleges of education in Bauchi state acquired moderately high skills in Accounting.

Recommendation

Based on the finding of the study and the conclusion made, the following recommendations were made.

1. Seminars and workshops should be organized annually by the government in order to update both teachers and students on the accounting needed for business activities.
2. Provision of alternative means of electricity is essential for better utilization of computer in case of electricity problem.

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