

AWARENESS AND PREPAREDNESS IN ACCOUNTING-BASED TECHNOLOGIES AND EMPLOYABILITY OF ACCOUNTING STUDENTS IN OGUN STATE

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Background: The emergence of new technologies has dramatically transformed the entire accounting process and may determine employability. **Aims:** This study explored the role of accounting-based technologies in enhancing the employability of accounting students in Ogun State. Specifically, it examined the need for raising awareness about accounting-based technology, the importance of preparing students for the modern work environment, and the impact of accounting-based technologies on students' employability. **Methods:** Using a descriptive survey design, data were collected from 60 respondents, in which a sample size of 20 employers and 40 students were conveniently selected. **Results:** The findings from this study revealed that awareness of accounting-based technology has a significant positive effect on the employability of accounting students. In addition, accounting students' preparedness in accounting-based technology has a significant positive effect on the modern work environment. Further, accounting-based technology significantly influences the employability of these students in Nigeria. **Conclusions:** Accounting-based technology, when properly leveraged, offers substantial benefits in terms of skill acquisition and employability. **Implications:** The universities and colleges should integrate comprehensive modules on accounting-based technology within their curricula. This includes practical training on widely used accounting software and tools to better prepare students for the job market. Incentives such as grants or subsidies for technology upgrades could be provided to support this initiative.

Keywords: Accounting-Based Technologies,
Employability, Accounting Students, Work Environment.

JEL Classification: M41, I22, O33, J24

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Introduction

The accounting profession is now faced with an influx of technological changes (Appelbaum & Nehmer, 2017). The emergence of new technologies has dramatically transformed the entire process of accounting. In the past, most accounting processes were performed manually, with the use of paper and pen in recording and classifying financial statements, as well as manual calculation, which is usually stressful and time-consuming, or with the limited use of computers for bookkeeping only. However, as Information and Communication Technologies (ICT) have developed, technologies such as AI, cloud, and big data are widely and actively used in accounting processes, making it easier for accountants to computerise their financial statements. However, this shift has also created new in-demand skills for accounting students. Employers now seek graduates who not only have a strong foundation in accounting principles but also possess proficiency in using accounting software, databases, data analysis tools, and other relevant technologies. Rotherham and Willingham (2009) noted that politicians, business owners, and educators mostly agreed that students need 21st-century skills to be successful today. They stated that it is widely acknowledged that people are now living in a time that is so revolutionary that it requires new and different activities; these give rise to new technical know-how, especially in the accounting field. Accounting-based technology has become increasingly important in the field of accounting and may have a significant impact on the employability of accounting students. As technology continues to advance, the accounting profession has had to adapt and incorporate new tools and software to streamline processes, improve efficiency, and provide more valuable insights to clients and employers.

In today's world, employers of labour are no longer interested in accounting students who are just intelligent or have knowledge in accounting, but they are very much interested in students who have both knowledge of accounting and also in the application. Despite the growing importance of technology in the accounting profession, many accounting students in Nigeria are graduating without the necessary technological skills required by employers. This gap between academic training and industry requirements has led to a significant gap in employability among accounting graduates. Daff (2021) highlights a significant mismatch between the skills imparted by educational institutions and the technological competencies sought by employers. Employers increasingly prioritise candidates who are proficient in accounting software and can contribute immediately to organisational efficiency and effectiveness. However, the outdated educational offerings fail to adequately prepare students to meet these expectations, resulting in lower employability rates.

Educational institutions often lack updated curricula that incorporate the latest accounting software and technological tools. Consequently, graduates find themselves ill-prepared for the demands of modern accounting roles, which increasingly rely on advanced technology for tasks such as financial analysis, reporting, auditing, and compliance. According to (Gkrimpizi et al., 2023), many educational institutions struggle to keep pace with rapid technological advancements due to limited funding and resources. As a result, students often graduate without adequate proficiency in the latest accounting software and tools demanded by employers. The problem is further compounded by limited access to practical training opportunities and industry collaborations, which are essential for hands-on experience with current accounting software such as SAP, QuickBooks, and ERP systems. This deficiency hinders their ability to apply theoretical knowledge to real-world scenarios, thereby reducing their attractiveness to potential employers. This critical issue is limited access to practical training opportunities in accounting technology within Nigerian universities, including knowledge of accounting technologies and using them efficiently and effectively (Sanni et al., 2023). Even though several studies have focused on accounting software and accounting-based technologies (Ahmed, 2018; Ologe, 2020; Akinadewo, 2020; Okiridu, 2023; Jiri, 2023), limited attention has been given to the awareness and preparedness of accounting students about accounting-based technologies and the effect of accounting-based technologies on the employability of accounting students, which form the gaps this study intends to fill.

Theoretical Background

Accounting-Based Technology and Employability of Accounting Students

There are many factors of change in the accounting profession, and technology is crucial and is noted as the greatest business challenge for accountants in public firms (C.P.A, Australia, 2019). The

constant change in technology has previously raised concerns about job losses in the accounting profession (CAANZ, 2017), yet it is now widely recognised as a vital driver of innovation (Sage, 2019). Rather than devaluing the profession and displacing accountants, technology is empowering it. Machines can undertake routine, repetitious tasks, leaving accountants to perform higher-level duties (Goh et al., 2019), providing the profession with opportunities to be more cost-effective and efficient (Forbes, 2017).

The workplaces that accounting graduates are entering are rapidly transforming due to new technologies (such as Fin-Tech industries, bitcoin and blockchain, cloud computing, digitalisation of data, eXtensible Business Reporting Language (XBRL), data analytics, big data, internet of everything (IoE), Artificial Intelligence (AI), as well as drone technology, and mobile technologies) (Lyn, 2020). Such technologies are shaping the style of business decision-making and production of performance reports by corporations (Dzuranin et al., 2018; Pan & Seow, 2016; Rîndaşu, 2017). According to the Future of Jobs Report 2018 published by the World Economic Forum (2018), the range of jobs involving human skills is likely to be affected by artificial intelligence and automation, including the accounting profession. Hence, accounting graduates need to develop the skills needed between now and 2030 if they do not want to be left behind. However, the fourth industry revolution (Industry 4.0) technologies will not eliminate the jobs of accountants but will also create new ones (Ghani et al., 2019). According to (Hanefah & Ismail, 2003; Klibi & Oussii, 2013), Information and Technology (IT) skills were ranked as the top three skills valued by employers and professional accounting bodies. Skill in operating IT is also essential in the routine business activities related to an accountant's work (KuBahador, Haider & Wan Mohd Saman, 2018). Accounting graduates need to have a basic knowledge of IT.

Employers of labour are now seeking accountants with IT skills, including capabilities to work perfectly on Excel, customer relationship management tools, portfolio management software, business intelligence software, and cloud-based technology (Kwarteng and Mensah, 2022). They need to be able to apply and oversee technology that automates administrative tasks. The World Economic Forum (WEF) (2023) stated that "technology adoption will remain a key driver of business transformation in the next five years". Labour market churn is expected to be around 23% between 2023 and 2027, which means that 83 million jobs are predicted to be lost and 69 million are to be created; thus, a quarter of the workforce will have to be reallocated (WEF, 2023). The reasons for this paradigm shift are advancing technology adoption and increasing digitisation (WEF, 2023). Therefore, the importance of digital skills is and was forecast to increase (OECD, 2019), with the warning that digital skills are also the most vulnerable to becoming obsolete, which highlights the value of lifelong learning. This view is shared by many; for example, Laukkonen et al. (2018) believe that in comparison with machines and AI tools, the greatest asset of humans may be their adaptability to change through learning in today's volatile, uncertain, complex, and ambiguous world. According to the WEF (2023), "more than 75% of companies are looking to adopt these AI technologies in the next five years", which means more traditional jobs are likely to be done by AI-powered tools and more employees with AI handling skills will be needed.

The Important Roles of Accounting-Based Technology in the Employability of Accounting Students.

1. Enhanced technical skills: the application knowledge of accounting-based technology, such as accounting software, Oracle, automates tasks, allowing students to focus on high-level skills like analysis and interpretation. Excel, Tableau and Power BI also help students to analyse and present data efficiently. Some accounting software also helps in developing financial models, forecasting skills, crucial decision-making and developing their critical thinking abilities.

2. Improve data analysis and interpretation abilities: tools like Tableau and Power BI enable students to present complex data in a clear and concise manner, enhancing their ability to communicate insight, extract insight from large databases, and forecast future trends, improving their ability to analyse and interpret financial data. This improves their decision-making and efficiency, making them more valuable to potential employers.

3. Increases efficiency and productivity: accounting software automates tasks that are repetitive in nature, like data entry, reconciliation, and journal entries, freeing up time for higher-level thinking. Technology like QuickBooks and SAP helps to generate financial reports quickly and accurately. It also saves time, enabling students to focus on value-added activities like financial analysis, planning and decision making, thereby making them more valuable to potential employers.

4. Greater adaptability and competitiveness in the job market: familiarity with accounting-based technology equips students with up-to-date skills, making them more adaptable to the changing job market. Proficiency in various accounting software makes students more flexible and versatile in different work environments, and it also facilitates real-time collaboration and communication,

enhancing teamwork. Knowledge of accounting technology gives students a competitive edge in the job market, making them more attractive to potential employers.

Empirical Review

Several studies have found that the knowledge of accounting software, artificial intelligence, data analysis, and cloud-based computing can significantly improve the employability of accounting students in Nigeria. Ismail, Ahmad, and Ahmi (2020) conducted a study on the perceived employability skills of accounting graduates from employers' perspectives using a content analysis approach. The findings show that information technology skills, interpersonal skills and personal skills were most sought by employers. Importantly, the most sought-after information technology skills are the ability to use appropriate spreadsheets and accounting software. For interpersonal and personal skills, working in a team, good communication skills, and optimism appear to be the most valued skills. The findings suggest that higher education providers should embed technological content and generic skills in accounting curricula.

Akinadewo (2020) studied artificial intelligence and accountants' approach to accounting functions. The study specifically investigated the relationship between Artificial Intelligence (AI) and Accountants' Approach to Accounting Functions (AAAF). The study used the research design method through a structured questionnaire filled by a sample size of 205, which comprises accountants with experience in systems applications for accounting and other financial transactions' functions. Through Analysis of Variance (ANOVA), the study concluded that when AI is adopted, accountants will significantly change their approach to functional activities. The study recommended the need for accountants to be better equipped with diverse AI technologies and accounting software packages through training and retraining, to enhance their functional abilities, effectiveness and efficiency.

Rhodes (2023) conducted research to identify future skills requirements to better prepare accounting graduates by investigating current practices in the fourth industrial revolution (4IR) finance industry. The findings from interviews with suppliers of accounting software programs and their associated business partners, alumni, recruitment agencies, a software engineer and an interface accounting software designer showed that education will need to realign and evolve the accounting graduates' knowledge, ICT skills and other critical skill set at a pace that surpasses the evolution in the fourth industry revolution (industry 4.0) world of work to enhance the graduates' employability.

Bruune and Duka (2018) examined the implications of artificial intelligence on jobs and future work. In the analysis, the study revealed that AI has already substituted human employment in the areas previously thought would not be possible for computerisation. Whereas the awareness and preparedness of accounting graduates in this use and application of artificial intelligence roles are not yet developed for the future challenges and reality. Similarly, Ologe (2020) conducted an investigation on the perceptions of the use of artificial intelligence in accounting. The study examined the level of awareness and perceptions on the use of artificial intelligence in accounting among accounting professionals, and it also examined if the individual characteristics of accountants affect their perception of the use of artificial intelligence in accounting. A random sample of 399 Accounting Professionals in Nigeria was used in the study. The study found that there is a high level of awareness of the use of artificial intelligence among accounting professionals in Nigeria, but their knowledge is mainly theoretical, gained from personal readings and the media.

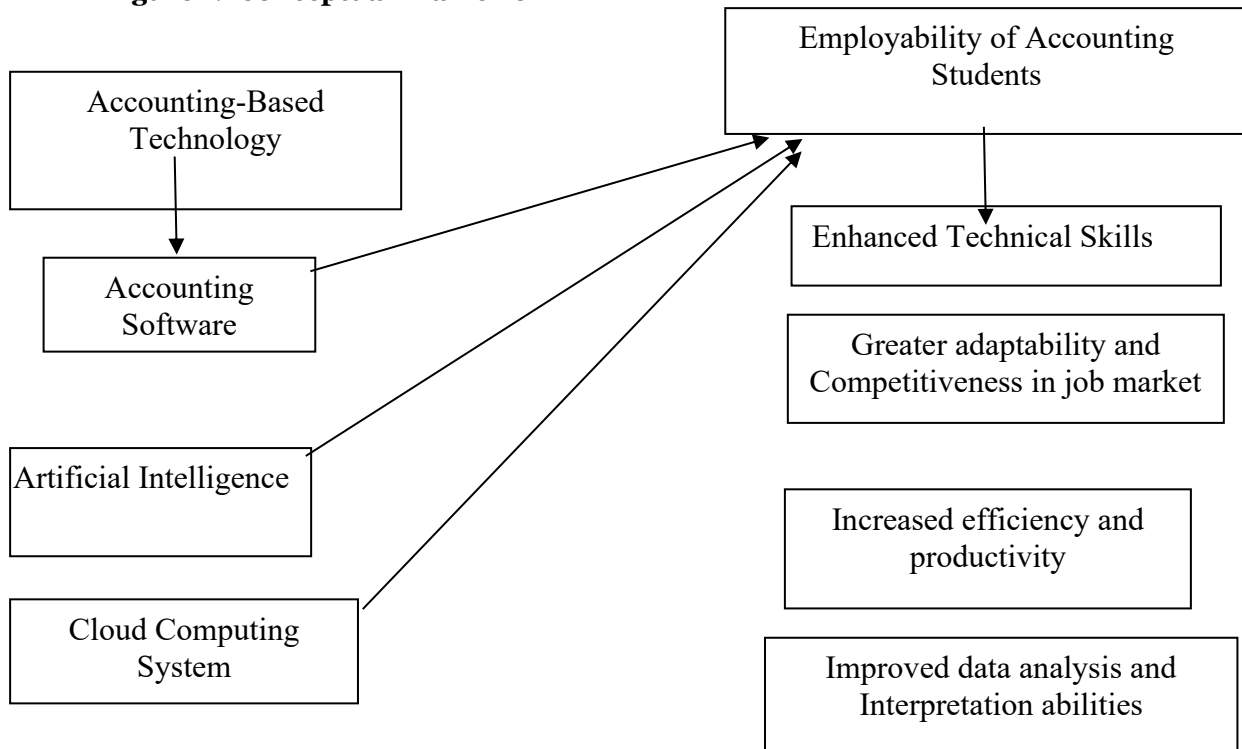
A study by Kolawole and Ogungbade (2021) examined the topic of academic curriculum and employability of accounting graduates in Nigeria. The study employs a survey design with a specific focus on staff members of the Big Four accounting firms in Lagos State, Nigeria and accounting students from four higher institutions of learning. The data obtained were analysed using descriptive and inferential analysis. The study concluded that the academic curriculum significantly impacts the employability of graduates in Nigeria. Thus, it is pivotal to note that the inclusion of employability skills into the tertiary education curriculum will enable graduates to become relevant in the workplace.

A study on the relationship between digital accounting software skills acquisition and unemployment reduction among business education graduates in Adamawa State, Nigeria, by Okiridu (2023) revealed that there is a positive relationship between Sage Business Cloud, QuickBooks, digital accounting software skills, and unemployment reduction among Business Education graduating students in Adamawa State. Great emphasis was placed on the need for business education programmes to be regularly reviewed to include digital accounting software skills due to their relevance for graduates' employment in the labour market, and curriculum planners should be encouraged to add some digital accounting software packages to the business education curriculum to enable business education graduates to acquire the requisite skills for employment.

Conceptual Framework

Consequently, accounting-based technologies are important in shaping accounting graduates' skills and increasing their employability level through awareness of and preparedness in the acquisition of various accounting-based technologies that will enhance technical skills, greater adaptability and competitiveness in the job market, increase efficiency and productivity and improve data analysis and interpretation abilities for future benefits and relevance.

Figure 1: Conceptual Framework



Source: Conceptualised by Authors (2024).

Theoretical Framework

Employability Theory

This study is anchored on the theory of employability by Yorke and Knight (2004), which states that employability is the outcome of one's learning, achievements and understanding of personal skills to be successful in employment in their chosen career. Furthermore, employability can broadly be explained in three ways: first is immediate employment, which states that most graduates seek immediate employment for experience in a short period of time and to clear some of their student debts before seeking a more permanent job, and it will serve as their preparation for a graduate-level job. Second is immediate employability, which refers to graduates' work readiness to cope with job demands without requiring additional training, thereby enhancing their skills and ability to perform tasks competently. Lastly, sustainable employability is concerned not only with graduates' ability to secure their first job, but also with their capacity to remain employable throughout their working lives. Yorke and Knight (2004) state that a range of individual attributes is necessary for success, including the ability to manage and develop one's career in ways that sustain employability. Baruch (2001) suggests that individuals take responsibility for their continuing employability, while employers provide development opportunities. Thus, a simple outlook of employability is where individuals handle their careers across employment opportunities and organisations, which in turn offer employment as long as the person is needed. Hillage and Poland (1998), however, define employability as being capable of getting and fulfilling work through the ability to be self-sufficient within the labourers market, to realise the potential. The Employability Skills Framework, discussed by Yorke and Knight (2006), outlines the

key skills and attributes that make graduates employable. These include cognitive skills, technical skills, and personal attributes. In the realm of accounting education, technical skills in accounting software and technology are crucial components of this framework. Kolawole and Ogungbade (2021) utilised the Employability Skills Framework to evaluate the preparedness of accounting graduates in Nigeria. Their study revealed that while cognitive and personal skills are adequately covered, there is a significant gap in technical skills related to modern accounting technology. They recommend that educational institutions place a greater emphasis on technological training to enhance the overall employability of their graduates.

Methodology

The survey design approach was adopted in this study. The use of survey design has benefits which include ease of collecting data, low-cost implementation, and lack of subjectivity from the researcher. The focus of the study is on the staff members of audit firms, accounting consulting firms, tax inland revenue service offices, corporate organisations in Nigeria and final year accounting students of Olabisi Onabanjo University, Ogun State, who are on SIWES (Students' Industrial Work Experience Scheme) in the categories of these firms. The students on this scheme are the best sample frame because their awareness and preparedness in the use of accounting-based technology will have been challenged and tested in the course of doing their jobs. The population of this study comprised all the final year accounting students in the department of accounting in the institution in the program. The final accounting graduates are used because they have completed the curriculum and are ready to face the work environment that requires their skills. These students are nearly leaving the school, and their judgment will not be compromised, as they have yet to receive any training and development, unlike the graduates who are already gainfully employed. Hence, the population for this study includes 120 respondents. A convenience sampling technique was used to arrive at a sample size of sixty (60), which consisted of 20 staff members and 40 accounting students. The 40 accounting students were chosen because they were easily accessible for data collection, as they were under the supervision of one of the authors. A 3-page self-structured questionnaire was distributed to them covering three main objectives of the study. The use of the questionnaire was to ensure respondents' privacy and give them the opportunity to pick from options. The questionnaire was split into sections A and B. Section A covered background information about the respondents, while Section B contained questions directed to achieve the three objectives. Both descriptive and inferential statistics were employed to analyse the collected data in order to answer the following questions: Are accounting students aware of some of the accounting-based technologies needed for employability in Nigeria? Next, are accounting students prepared for an accounting-based technology work environment? Lastly, what is the effect of accounting-based technologies on the employability of accounting students?

Results and Discussions

Table 1. Descriptive Statistics of the Data.

Gender		Male			Female	
		25 (41.7%)			35 (58.3%)	
Age	15-20 years	21-25 years	26-30 years	31-35 years	36 years & above	
	11 (18.3)	21 (35%)	7 (11.7%)	6 (10%)	15 (25%)	
Working Experience	1-5 years	6-15 years		16-25 years	26 years & above	
	8 (40%)	3 (15%)		6 (30%)	3 (15%)	
Status	students	Employers				
	40 (67%)	20 (33%)				

Source: Researcher's Field Survey (2024)

Table 1 shows details of the demographic characteristics of the respondents regarding gender distribution. Males comprise the majority at 58.3% (35 individuals), while females make up 41.7% (25 individuals) of the total 60 respondents. In terms of age distribution, the greatest group is individuals aged 21-25 years, comprising 35% (21 respondents) of the total. The next significant group is those aged over 36 years, representing 25% (15 respondents). Individuals aged 15-20 years make up 18.3% (11 respondents), while those aged 26-30 years account for 11.7% (7 respondents). The smallest age category is 31-35 years, representing 10% (6 respondents) of the total. Examining the respondents' status, the majority are students, accounting for 67% (40 individuals) of the total. Employers represent the remaining 33% (20 individuals) of the 60 respondents.

Table 2: Awareness of the Roles Accounting-Based Technologies Play on the Employability of Accounting Students in Nigeria

Statements	Very aware	Aware	Not aware	Very not-aware	No Idea
Accounting students in Nigeria are motivated to learn about emerging accounting technology.	11	21	3	3	2
	28.1	53.1	6.3	7.8	4.7
Exposure to accounting-based technology improves the employability of accounting students.	23	15	1	1	0
	57.8	37.5	2.4	2.4	0
Employers in Nigeria prefer accounting graduates who are proficient in accounting technology.	24	11	2	0	3
	60.9	28.1	4.7	0	6.3
Accounting students are provided with sufficient practical training on accounting software during their studies.	6	9	14	9	3
	14.1	21.9	35.9	21.9	6.3
Nigeria's accounting programs are keeping up with technological advancements in the field.	9	12	7	8	4
	21.9	29.7	17.2	20.3	10.9
Accounting students now recognise that technology-driven skills are becoming standard requirements for employment.	16	19	2	0	3
	39.1	48.4	4.7	0	7.8
Universities in Nigeria are collaborating with technology providers to offer relevant accounting certifications.	8	12	8	9	3
	18.8	29.7	18.8	23.4	9.4
Accounting students in Nigeria face challenges in gaining hands-on experience with accounting technology.	15	18	3	3	2
	37.5	43.8	7.8	6.3	4.7
Employers in Nigeria are actively seeking accounting graduates who are experts in technology-based accounting systems.	23	12	3	1	1
	56.3	29.7	7.8	3.1	3.1
Accounting students in Nigeria believe that technology skills are crucial for their career success.	24	11	3	1	2
	60.9	26.6	6.3	1.6	4.7

Source: Researcher's Field Survey (2024)

From Table 3, most accounting students in Nigeria are motivated to engage with new technologies, with 53.1% being "Aware" and 28.1% being "Very aware" of the importance, while only a small portion lacked awareness. The majority of students recognise that exposure to accounting technology improves employability, with 57.8% being "Very aware" and 37.5% being "Aware" of its benefits. Most students understand that employers prefer graduates proficient in accounting technology, with 60.9% being "Very aware" and 28.1% being "Aware". Awareness of practical training in accounting software is mixed, with a significant number of students feeling inadequately trained, as 35.9% were "Not aware" and 21.9% were "Very not-aware." Opinions on whether Nigerian accounting programs are keeping pace with technological advancements are varied, with some students being

"Aware" (29.7%) and "Very aware" (21.9%), while others lacked awareness. A significant portion of students recognise the importance of technology-driven skills for employment, with 48.4% being "Aware" and 39.1% being Very aware. Awareness of universities collaborating with technology providers for relevant certifications is mixed, with 29.7% being "Aware" and 18.8% being "Very aware," but many students are unaware of such initiatives. The majority of students are aware of the challenges in gaining hands-on experience with accounting technology, with 43.8% being "Aware" and 37.5% being Very aware. Students largely recognise the demand for expertise in cloud-based accounting systems, with 56.3% being "Very aware" and 29.7% being "Aware. Most students strongly believe that technological skills are crucial for career success, with 60.9% being "Very aware" and 26.6% being Aware.

Table 3: Preparedness of Accounting Students for the Modern Work Environment

Statements	Very prepared	Prepared	Unprepared	Very Unprepared	No Idea
Experienced with automated accounting tools or systems in my academic or professional work.	5	6	7	1	2
	23.4	29.7	35.9	3.1	7.8
The use of data analytics tools to interpret financial data and make informed decisions.	3	9	5	2	2
	12.5	43.8	23.4	10.9	9.4
Skills in using Microsoft Excel or Google Sheets for financial analysis and reporting.	7	7	3	1	2
	34.4	35.9	14.1	6.3	9.4
Knowledge of Artificial Intelligence (AI) and Machine Learning (ML) applications in accounting.	3	6	6	2	3
	17.2	28.1	31.3	10.9	12.5
The use of accounting software with AI-powered features to streamline financial processes.	5	5	5	3	3
	25.0	23.4	25.0	14.1	12.5
Implementing accounting automation tools to increase efficiency and reduce errors.	5	7	3	2	3
	25.0	32.8	17.2	10.9	14.1
Familiarity with electronic payment systems and digital banking platforms.	7	7	3	1	2
	34.4	34.4	15.6	6.3	9.4
Knowledge of cybersecurity best practices in accounting to protect sensitive financial data.	4	7	4	3	2
	18.8	34.4	20.3	15.6	10.9
Application of the Nigerian government's digital tax initiatives and e-filing systems.	4	6	5	3	2
	21.9	29.7	26.6	12.5	9.4
The use of accounting software with integrated tax preparation tools facilitates tax compliance.	4	7	5	3	1
	20.3	34.4	23.4	17.2	4.7

Source: Researcher's Field Survey (2024)

From the results presented in Table 4.3, the majority of respondents were concerned about students' preparedness in using automated accounting tools, with 39% believed they are unprepared, though 53% felt they are prepared. Most respondents viewed accounting students as prepared to use data analytics tools for financial decisions, with 56% believing they are prepared, while 34% believe they are not prepared. Responses were generally positive, with 70% of respondents considering students prepared in using Excel or Sheets for financial analysis, though 20% felt unprepared. Opinions were

mixed regarding students' knowledge of AI and ML, with 45% seeing them as unprepared and 28% feeling they were prepared. Perceptions were evenly distributed, with 50% feeling students were prepared and 39% felt they were unprepared in using AI-powered accounting software. A majority of respondents (58%) felt students were prepared to use accounting automation tools, but 28% found them unprepared. Most respondents (69%) viewed students as prepared in using electronic payment systems and digital banking platforms, with 22% see them as unprepared. Opinions were split on students' knowledge of cybersecurity practices, with 53% believe they are prepared and 36% felt they are unprepared. Responses were mixed regarding students' preparedness in applying digital tax initiatives, with 41% see them prepared and 39% see them unprepared. Perceptions were varied, with 54% felt students were prepared to use tax compliance software, while 40% felt they were unprepared.

Table 4: Accounting-Based Technology on the Employability of Accounting Students in Nigeria.

Statements	Strongly Agree	Agree	Disagree	Strongly Disagree	No Idea
Accounting students in Nigeria who are proficient in accounting software have better employment prospects.	11 56.7	6 31.7	0 0.0	1 5.0	1 5.0
Cloud-based accounting tools in Nigerian accounting education boost employability with modern practical skills.	8 41.7	8 38.3	0 0	3 16.7	1 3.4
Nigerian accounting students with data analytics and visualisation skills have higher employability.	9 45	8 41.7	0 0	2 10	1 3.3
Accounting software certification enhances employability and job readiness for Nigerian accounting students.	6 30	9 45	2 8.4	3 16.7	0 0
Knowledge of Robotic Process Automation in accounting enhances job readiness and employability for accounting students.	6 31.7	7 35	2 10	5 23.3	0 0
Proficiency in AI-powered and blockchain accounting tools makes accounting students more attractive to employers."	9 45	6 31.7	1 3.3	3 16.7	1 3.3
Brainstorming on blockchain technology enhances job readiness and employability for accounting students.	6 28.3	8 41.7	1 5	4 21.7	1 3.3
AI knowledge and skills boost employability for Nigerian accounting students.	8 40	7 36.7	0 0	4 18.3	1 5
BI training in Nigerian accounting programs enhances employability by equipping graduates with data analysis and interpretation skills.	7 33.3	8 40	0 0	4 21.7	1 5
Machine Learning proficiency and tax software skills make Nigerian accounting students more employable by enabling innovative solutions and efficiency.	6 31.7	10 48.3	0 0	3 13.3	1 6.7

Source: Researcher's Field Survey (2024)

In Table 4, the result shows that a significant majority of respondents believe that accounting students who are proficient in accounting software have better employability prospects, with 88.4% either strongly agree or agree. Most respondents think that cloud-based accounting tools in Nigerian education enhance employability by providing modern, practical skills, with 80% in agreement. A majority agree that Nigerian accounting students with data analytics and visualisation skills have higher employability, with 83.3% supporting this view. The majority of respondents believe that certification in accounting software enhances employability and job readiness, with 75% in agreement. More than half of the respondents think that knowledge of RPA in accounting enhances job readiness and employability, with 66.7% agreeing to this. Most respondents agree that proficiency in AI-powered and blockchain accounting tools makes Nigerian accounting students more attractive to employers, with 76.7% in agreement. A majority of respondents agree that knowledge of blockchain technology enhances

job readiness and employability, with 70% supporting this view. A significant majority of respondents believe that AI knowledge and skills boost employability for Nigerian accounting students, with 76.7% in agreement. The majority of respondents think that BI training enhances employability by equipping graduates with data analysis and interpretation skills, with 73.3% in agreement. Most respondents agree that proficiency in machine learning and tax software makes Nigerian accounting students more employable, with 80% supporting this view.

Table 5: Effect of Awareness of Accounting-Based Technology on Employability of Accounting Students in Nigeria.

Model Summary							
Model	R		R Squared			Adjusted R Squared	Std. Error of the Estimate
1	.938a		.880			.856	.24213
Predictors: (Constant), Awareness							
ANOVA							
Model	Sum of Squares	Df	Mean Square			F	Sig.
Regression	16.285	1	16.285			277.772	.000
Residual	2.228	38	0.59				
Total	18.513	39					
Dependent Variable: Employability of accounting students							
Predictors: (Constant), Raising Awareness							
Coefficient							
Model	Unstandardised Coefficients		Standardised Coefficients			t	Sig.
Error	β	Std.					
1 (Constant)	.315	.315	.181			1.746	.000
raising awareness	.910	.055	.938			16.666	.000
Dependent Variable: Employability of accounting students							

Source: Researcher's Field Survey (2024)

In Table 5, the coefficient of determination (R^2) is a value of 0.856, which suggests that 85.6% of the variance in the employability of accounting students is explained by the awareness. The ANOVA, which shows the complete significance of the model at 95% level, reports that the model is statistically significant with a p-value less than 0.05% and F-statistic = 277.772. The unstandardised coefficients result shows that the ($\beta = .910$, Sig. = .000, $P < 0.05$) awareness has a significant effect on the employability of accounting students. Hence, these findings suggest that increasing awareness of accounting-based technology significantly enhances employability among accounting students, underscoring the importance of awareness initiatives in equipping accounting students with the necessary skills and knowledge. This result aligns with the broader understanding that technological awareness is vital in modern education, particularly in fields like accounting, where technology plays an increasingly central role. A study by Odu & Kalu (2021) supports this view, showing that increased awareness of accounting software and technological tools significantly improved the employability of accounting graduates in Nigeria. Similarly, Okoro & Adekoya (2020) found that students who were more aware of technological advancements in accounting were better positioned to secure employment in competitive job markets.

Table 6: Effect of Accounting Students' Preparedness on Modern Work Environment.

Model Summary						
Model	R		R Squared		Adjusted R Squared	Std. Error of the Estimate
1	.935 ^a		.874		.838	.25870
Predictors: (Constant), Accounting students' preparedness						
ANOVA						
Model	Sum of Squares	Df	Mean Square		F	Sig.
Regression	8.394	1	8.394		125.425	.000
Residual	1.205	18	.067			
Total	9.599	19				
Dependent Variable: Modern work environment						
Predictors: (Constant), Accounting students' preparedness						
Coefficient						
Model	Unstandardised Coefficients		Standardised Coefficients		t	Sig.
β	Std. Error					
1 (Constant)	1.350	.201			6.729	.000
Accounting students' preparedness	.690	.062	.935		11.199	.000
Dependent Variable: Modern work environment						

Source: Researcher's Field Survey (2024)

The parameter estimates from the analysis of data from the perspective of staff members, examining the effect of preparedness of accounting graduates in accounting-based technologies on the employability of accounting graduates, show that the coefficient of determination (R^2) is 0.838, as presented in Table 6. This indicates that accounting students' preparedness explains 83.8% of the variation in the modern work environment. The ANOVA result above, with an F-statistic value of 125.425 and a significance value of 0.000, indicates that the regression is statistically significant at the $p < 0.05$ level. This suggests that accounting students' preparedness has a significant effect on the modern work environment, supported by the unstandardised coefficient ($\beta = 0.690$, Sig. = 0.000, $p < 0.05$). The strong and significant positive effect indicates that accounting students' preparedness is indeed crucial for success in the modern work environment. This finding highlights the crucial role of educational institutions in preparing students for the complexities and demands of the contemporary workplace. A study by Adebajo & Olayinka (2022) echoes this finding, revealing that students who underwent practical training and exposure to real-world accounting scenarios were better equipped for the demands of the modern workplace. Another study by Nwosu & Chinedu (2021) found that integrating modern work environment simulations in accounting education significantly enhanced students' preparedness and adaptability to professional challenges.

Table 7: Effect of Accounting-based technology on the employability of accounting students in Nigeria.

Model Summary						
Model	R		R Squared		Adjusted R Squared	Std. Error of the Estimate
1	.892a		.796		.755	.32990
Predictors: (Constant), accounting-based technology						
ANOVA						
Model	Sum of Squares	Df	Mean Square		F	Sig.
1 Regression	7.640	1	7.640		70.194	.000
Residual	1.959	18	.109			
Total	9.599	19				
Dependent Variable: employability of accounting students						
Predictors: (Constant), accounting-based technology						
Coefficient						
Model	Unstandardised Coefficients		Standardised Coefficients		t	Sig.
B	Std. Error					
1 (Constant)	-.561	.491			-1.145	.267
accounting-based technology	1.033	.123	.892		8.378	.000
Dependent Variable: employability of accounting students						

Source: Researcher's Field Survey (2024)

The coefficient of determination (R^2) value of 0.755 suggests that 75.5% of the variance in the employability of accounting students is explained by accounting-based technology as presented in Table 7. Also, the analysis shows that the regression model is statistically significant, with an F-statistic value of 70.194 and a p-value of $0.000 < 0.05$. Furthermore, the unstandardised coefficient and p-value ($\beta = 1.033$, Sig. = .000, $p < 0.05$) suggest a significant positive effect of accounting-based technology on the employability of accounting students. Given this result, the analysis clearly demonstrates that accounting-based technology significantly affected the employability of accounting students. This finding emphasises the importance of integrating modern accounting technologies into the curriculum, as these tools are critical in enhancing students' job readiness and competitiveness in the labour market. Supporting this conclusion, a study by Okafor & Eze (2019) found that students proficient in accounting software had higher employability rates compared to their peers. Additionally, Oladejo & Akintoye (2020) reported that accounting graduates with hands-on experience in modern accounting technologies were more likely to secure jobs in top-tier firms, further illustrating the importance of accounting-based technology in enhancing employability.

Conclusion

This study explored the role of accounting-based technology in enhancing the employability of accounting students in Nigeria. Specifically, it examined the need to raise awareness of accounting technology, the importance of preparing students for the modern work environment, and the impact of such technologies on the employability of accounting students. Using a descriptive survey design, data were collected from a sample of 60 respondents, which included employers and students, through questionnaires, with all responses used for analysis. The results were analysed using descriptive and inferential statistics.

The findings indicated that raising awareness of the important role that accounting-based technology plays in the employability of accounting students in Nigeria is significant. Furthermore, the study demonstrated that the preparedness for the modern work environment is significant for

accounting students. Lastly, the study revealed a significant effect of accounting-based technology on the employability of accounting students.

In conclusion, the study underscores the critical importance of integrating accounting-based technology into the education of accounting students in Nigeria. Raising awareness and providing students with adequate preparation for the modern work environment significantly boosts their employability. The findings suggest that educational institutions must prioritise these aspects to enhance the job readiness and competitiveness of their graduates. Accounting technology, when properly leveraged, offers substantial benefits in terms of skill acquisition and employability. Therefore, it is imperative that accounting curricula are updated to include the latest technological advancements, ensuring students are well-equipped for the demands of the evolving job market.

Based on the findings and conclusions of this study, the following recommendations are proposed: First, universities and colleges should integrate comprehensive modules on accounting-based technologies within their curricula. This includes practical training on widely used accounting software and tools to better prepare students for the job market. Secondly, institutions should initiate awareness campaigns to highlight the importance of technological competence in accounting. This can include workshops, seminars, and guest lectures from industry professionals, emphasising the role of technology in modern accounting practices. Thirdly, the curriculum for accounting students should be regularly updated to reflect the latest technological advancements and industry practices. This ensures that students acquire relevant skills that meet the needs of employers. Fourthly, the government should formulate policies that encourage the adoption of advanced accounting technologies in educational institutions. Incentives such as grants or subsidies for technology upgrades could be provided to support this initiative. Lastly, educational institutions should collaborate with accounting firms and industry stakeholders to offer internships and practical training opportunities. This partnership can help students gain hands-on experience with real-world accounting technologies, further enhancing their employability.

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