Improvement Needs for Acquisition of Broad Management Skills for Employability of Undergraduate Accounting Education Students in North-east, Nigeria

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Abstract

The study examined the improvement needs for acquisition of broad management skills for employability of undergraduate accounting education students in North-east, Nigeria. The study had two research questions and two null hypotheses. Descriptive survey research design was adopted for the study. The sample of the study comprised 52 accounting educators, 156 accountants in industries, and 281 final year undergraduate Accounting education students. Structured questionnaire was used for data collection. The questionnaire had two different rating scales. The first rating scale was used to collect data relating to the level of importance of the skills and the second rating scale on the second column of the questionnaire was used to collect data on the extent to which the skills were consciously developed among the students. The structured questionnaire was validated and pilot tested, a reliability coefficient of 0.79 was obtained. The data were collected by the researcher assisted by ten trained research assistants. The data were analyzed using Table of frequencies, mean scores, standard deviations, and improvement needs index to answer the research questions, while the hypotheses were tested using independent sample t. test. The study disclosed that all the broad management skills were adjudged by accounting educators and accountants in industries as very important for inclusion in the curriculum of undergraduate accounting education students in North- east, Nigeria. Undergraduate accounting education students were deficient in four of the five subscales of broad management skills. Based on the findings, it was recommended that accounting educators should include the areas of deficiency identified in this study in accounting education curriculum and focus attention on developing those broad management skills.

Keywords: Broad management competencies, Employability skills, Skills improvement needs, Accounting education.

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1.0 Introduction

The 21st century has witnessed tremendous changes brought about by rapid technological advancement and globalization. Globalization has created a new world order for doing business. The information and communication technology have dramatically changed the way we live, learn and even think about work. Changes are occurring in work and work place that demand new skills from workers. The ability to adapt to change and work in different context is more than ever before expected of workers (Lewis, 2009). Ramlall, S. and Ramlall, D (2014) said over the past two decades, the business world has witnessed dramatic changes due to technology, business complexity and globalization. As a result of continuum of changes, new accountants need to learn technological skills as well as management, employability skills, and more.

Needs, according to Kaufman (1998 p. 21) "involves identifying, justifying gaps in results, and placing the gaps in prioritized order for attention". Prokopenko (1998, p. 21) described training needs as the difference between the standard or desired future level of performance and the current or existing level of performance gap. The performance or skills gap presents an opportunity for employee or employers to identify the missing skills between the agreed level of good practice or planned standards and the current performances. Butter (1998) stated that in carrying out training needs, the required job performance is compared with current job performance in order to identify resulting gap or discrepancy. The discrepancy between what is to be taught and what is to be learned.

Improvement needs as it applies to accounting education curriculum involves updating the curriculum to make it better in contributing to the ability of accounting education students to apply knowledge, attitude, skills, and to use know- how to complete task and solve problems. According to Lola, Thank God and Philip (2017), curriculum improvement deals with updating and incorporating new practice and technology into the curriculum in order to equip the students with the skills they need for employment.

Skills, according to Markus (2014) means the ability to apply knowledge and use know- how to complete tasks and solve problems. Skill is all about being useful; it is only about being able to do things Warwick and Howard (2015) defines employability skills as those skills that combine both knowledge of a specific subject discipline, and skills that relate to the application of knowledge and the transferable skills that allow individual to function in any workplace. Technical skills are skills that are specific to accounting education such as management,

taxation, external reporting and analysis and more. Paadi (2014) argued that employability skills are the ability of graduates to secure jobs in the labor markets being equipped with most of the skills envisaged by the employers and the ability to participate and contribute to the knowledge economy by applying what they learned in higher education. Birrel (2006) suggests that the managers need to take quick action to model a new accounting graduates profile with a larger range of technical and generic or employable skills.

Accounting is globally useful most especially in international trade where business transactions in the world market is recorded, analyzed and interpreted to parties concerned (Osuala, 2004). Accounting is the process of recording, classifying and reporting on business transaction. Accounting provides to management regarding the financial result and status of an organization (Objective, n. d -a). Accounting can be defined as the task of identifying and systematically recording, reporting of transactions and achieving all the financial information about the business. The main objective of accounting is to ascertain the results of the financial transaction of business concern (Objective, n. d-b). Romanus and Arowoshegbe (2014) stated that accounting education can be used to describe education for accountants and it can also be used to describe the expansion and extension of knowledge and development and judgement of those who have already become accountants. The author added that accounting is a useful tool to identify effective and efficient use of resources. If this is to be achieved, accounting education graduates must be equipped with the needed skills to meet the demands and expectations of the job market.

The practice of accounting is changing at a very rapid rate and its reach is global. Accordingly, academic institutions in Nigeria can better prepare their students for future career by offering the curriculum that encompasses the competencies in the integrated competency based framework to drive changes in the classrooms. Markus (2014, p.7) described competencies as proven ability to use knowledge and skills in work or study situations and in professional development.

Today, academic institutions in Nigeria are under pressure to provide the desired orientation and competencies needed by employers. Although the National Universities Commission is making concerted efforts through its curricula reviews and subsequent Benchmark and Minimum Academic Standards (BEMAS), it has not satisfactorily produced the desired quality curriculum that meet needs. This is probably because the approach to curriculum development in Nigeria has been largely based on introspection (Enemali, 2014). Lola, Thank-God, and Philip (2017) reported that Accounting Department in most higher institutions in Nigeria tend to emphasize traditional topics in their curriculum.

The literature review indicates that there is little or no research on credible accounting degree curriculum (Okoye and Chukwunedu, 2006). As a result, there is the challenge as to what type of skills set should be developed and included in the curriculum in order to accommodate the diverse interest groups in the society (Okafor, 2012). Therefore, in this paper, attempt is made to identify the broad-based management employability skills that should be incorporated into accounting degree curriculum. In this regard, the focus of this study will be on determining the competencies that are important for success in accounting education and those competencies that are consciously developed as part of their accounting degree curriculum.

1.1 Statement of the Problem

There has been an increasing concern among stakeholders (accounting professionals, accounting profession and employers), that tertiary institutions in Nigeria are not adequately preparing accounting graduates with relevant skills for the workforce. Previous research by Lola, Thank-God and Philip, 2017; Paadi, 2014; Samuel and Egbide, 2014; Okafor, 2012, show that there is a growing disparity between the skills expected by employers and the skills taught by accounting educators.

Although there is a consensus among accounting educators that broad based management competencies should be developed among accounting students, there is today a challenge as to which of the management skills set should be incorporated in accounting degree curriculum. The question that arises is what are the broad management skills set desired in new accountants in order to meet the expectations of employers?

1.2 Purpose of the Study

The purpose of the study was to determine the improvement needs for broad management skills acquisition for employability of accounting education students in North- east, Nigeria. The following research questions were posed to guide the study:

1. What are the importance of improvement needs for acquisition of broad management skills acquisition for employability of accounting education students in North-east, Nigeria.
2. To what extent are the broad management skills consciously developed among undergraduate accounting education students in North-east, Nigeria?

The following null hypotheses were postulated to guide the study and were tested at 0.05 level of significance

HO₁: There is no statistically significant difference in the mean responses of accounting educators and that of accountants in industries on the importance of broad management competencies for employability of undergraduate accounting education students in North- east, Nigeria.

HO₂: The undergraduate accounting education student's gender is not a statistically significant factor in their mean ratings on the extent to which broad management competencies were developed during their studies in North- east, Nigeria.

2.0 Literature Review

Abubakar and Ademola (2017) determined the technical and managerial skills improvement needed for block laying and concreting graduates for effective entrepreneurship in technical colleges in Gombe State, Nigeria using a 55- item questionnaire. The population for the survey was 30 blocks laying and concreting graduates. Cronbach Alpha method was used to determine the internal consistency of the questionnaire items which yielded a reliability coefficient of 0.86. The data collected were analyzed using mean and standard deviation. It was found that block laying and concreting graduates needed improvement in 13 skills in technical and 18 skills in management for effective entrepreneurial skills. Therefore, it was recommended that entrepreneurial education should be introduced and implemented as a course in technical colleges. Teachers of building technology should use the findings from this study to train their students for self-reliance in block laying and concreting on graduation among others.

Fouche and Kgapola (2016) conducted a study in South Africa to assist professional accountants in defining the skills required for management positions and to enable them to plan their careers better. A cross-sectional survey was used. The majority of participants were registered with SAICA and/or CIMA professional bodies. From the study the following were identified as the biggest needs: intellectual skills; technical and functional skills; personal skills; interpersonal and communication skills and business management skills.

Behn *et. al* cited in Abbasi (2014) reported the US Pathway Commission's investigation on Accounting Higher Education stressing that there is the critical need for reforming accounting education. The authors said that accounting educators should: "engage the accounting community to define the body of knowledge that is the foundation for accounting curricula of the future **…** and implement curricula models for the future''

The Accounting Education Change Commission (AECC) reported that in order to bridge the gap between the skills expected by employers and the actual skills of accountants, accounting education curriculum should focus on emerging approach to curriculum development which focuses on broad- based educational background, instead of existing narrow, more traditional rule- focused accounting education (Chen and Fox,2013, p. 139). The authors stressed that the broad-based competency reflects strong fundamental understanding of general accounting, management, use of accounting information for decision making, increase emphasis on learning process- learning to learn, integration of latest technology in the curriculum throughout the course. The authors further emphasized that the accountant of the future will not be a person of mere numbers but must incorporate accounting as the language of business in all its professional endeavors.

Similar needs which call for change have been identified among America Accounting Association. It is in response to the need for change in curriculum that the curriculum task force of the American Accounting Association (AAA) in 2010 proposed an integrated competency based framework for Accounting Education that defines the content required for the future careers of all accountants working in a variety of organizational settings (Lawson *et al* 2014). The framework is based on the idea that Accounting Educators can better prepare students to deliver its profession's value through three levels of competencies: Accounting competencies, foundational competencies and broad management competencies. The broad management competencies help accountants work jointly and effectively with all members of the organization to create value. According to Lawson *et al* these competencies are necessary for those who aspire to become successful managers and executives. Broad management competencies include leadership, ethics and social responsibility, process management and improvement, governance, risk management and compliance, and additional core management competencies.

According to Lawson *et al* (2014), leadership allows an organization to focus on performance improvement, create customer positive experiences, invest in workforce training and development and build the skills to be responsive to the needs of the community and larger society. Moisescu (2016) said the "goal of teaching ethics and social responsibility is to help students acquire the skills to deal effectively with ethical challenges and to create a supportive ethical environment for their subordinates". Lawson *et al* (2014) posited that professional accountants must be able to use the organization's value chain effectively and efficiently to satisfy the customers and other stakeholder requirements. Switzer *et al* (2013) stated that all organizations need to proactively identify and manage risk, whether it is financial, operational, IT, brand or reputation related or regulatory compliance risk to avoid reactive and costly crisis management. Lawson *et al* (2014) asserted that additional core management competencies make it possible to prepare accountants to function anywhere in the world.

Klibis and Oussi, 2013,) studied the student's perceptions about skills set required for career success and employer's expectation in Tunisia. A sample of students and professional accountants participated in the study. Structural questionnaire was used for data collection. Seven factors were of interest in the study 1. Technical skills, 2. Management skills 3. IT skills 4. Physical qualities, 5. Intellectual skills 6. Interpersonal skills and 7. Personal skills. In the first sections of the survey, the participants were asked to "indicate how important it is for prospective

employers to possess the skills listed. The results showed that professional accountants admit that accounting graduates must possess a wide range of technical and employability skills in order to succeed in their career.

Previous researchers (Azunku *et al,* 2016; Sithole, 2015, Babajide, Samuel and Egbide, 2014; Chaker and Abdullah (2011) examined the accounting education curriculum and found that there is the need for its modification in order to close the gap between the skills provided and the skill needs of employers. Anonymous (2014, p.7) said a nation may embark on curriculum reform where the curriculum is felt to be out of line with emerging economic needs. Bonjoru and Adamu (2016) also emphasized the need for periodic review of the curriculum to accommodate new developments.

3.0 Methodology

The research design for this study is a sample survey research design. In this study, attempt was made to examine areas in the specialized accounting courses that could be improved in order to make the students generally employable. The study involves the use of questionnaire to collect data from accounting educators, accountants in industries and final year accounting education students in order to answer the research questions and test the null hypotheses related to the study. The selection of students was based on Kavanagh and Drennan (2008) justifications that students are key stakeholder group when it comes to examining views about developing skills for career in accounting profession.

The area of this study is North East region of Nigeria. The study was carried out in tertiary education institutions offering accounting education and industries located in North-east region of Nigeria. The industries used for the study were those registerable with Industrial Training Fund. The region is located between longitude $11^0 73^1$N and latitude $10^0 14^1$E of the Greenwich Meridian.(World Atlas Map, 2015).

The population of this study comprised all the 172 accountants in industries (those working as accountants in industries and have knowledge of the required skills for employability) 52 accounting educators (those currently teaching accounting education in tertiary education) and 312 final year undergraduate accounting education students in North- east, Nigeria. A total of, 281 final year undergraduate accounting education students and 156 accountants in industries drawn from tertiary education institutions and industries located in North- east region of Nigeria constituted the sample for this study. This sample was selected using simple random sampling method. The sample size was randomly drawn using Krejcie and Morgan Table for determining needed sizes of randomly chosen sample(s) from a finite population (N) (Isaac and Michael, 1983). There was no sampling for accounting educators because they are not many. Three category of questionnaires were used to collect data for the study: Questionnaires for accountants in industries with 127 items; Questionnaires for accounting educators with 169 items, Questionnaires for undergraduate accounting education students with 169 items.

In specific term, the weight assigned to each rating scale depends on the key factors that were assessed. In general, the rating of 0 indicates complete absence of a particular quantitative indicator of the factor. The rating scale that was used to provide answers to the questions are as follows: Section A, the participants checked the options that applied to them. The questionnaire has two categories of response scales: the level of importance and the level at which the skills were developed. The importance category has a five points response scale to which the accountants in industries and accounting educators rated. The detail of the scale is as follows: 4 – highly important, 3 – very important, 2- important, 1- some-what important, 0 – not important. The level at which the skills were developed was in the second column. In this case, the students were required to indicate their responses on the extent to which the skills listed were developed during their undergraduate studies. This was done on a five-point rating scale, ranging from 0 = completely not developed, 1 = less than not sufficiently developed, 2 = not sufficiently developed, 3 = well developed, and 4 = highly developed. Following the above ratings, answers to the research questions one and two were obtained by finding the discrepancy between the mean level of importance and the mean level at which the skills were developed using the improvement needs index.

A team of six certified accountants from Bauchi, two accounting educators, and two experts in measurement and evaluation from Abubakar Tafawa Balewa University (ATBU) Bauchi and Tatari Ali Polytechnic, Bauchi. validated the questionnaire used for data collection of this study. The experts were required to ensure that the items provide adequate answers to the research questions. They were asked to review the questionnaire in terms of clarity, appropriateness of terms, organization, expression, directions used, and correctness of spellings. In order to achieve the objectives of the study, the experts were given free hand to either remove any items they considered irrelevant or add any other items they consider important but were not reflected in the questionnaire. Based on their inputs, the questionnaire was reduced from 200 items to 169 items.

As part of the validation exercise, a pilot studies was carried out in College of Education and industries located in Azare, Bauchi state. Azare was selected for the pilot study because it has similar population characteristics with the main population of the study. This population used for the pilot study was not involved in the main study., The return rate for the pilot study was 86. 05 percent. The reliability of the questionnaire used for the study was obtained through the pilot study. Data gathered through the pilot study were analyzed using Cronbach's alpha, also referred to as coefficient alpha. Gay (1996) advised that if the items are scored such that different answers are worth

different numbers of points, for examples, 0, 1, 2, 3, or 4, Cronbach's alpha can be used. The result showed positive overall reliability coefficient of .0.79 for the entire questionnaire. This was considered high enough and showed that the questionnaire can be used to determine the curriculum improvement needs for acquisition of broad management skills for employability of undergraduate accounting education students in North-east, Nigeria.

The structured questionnaire that was used for data collection for this study was administered to the participants by the researcher, and with the aid of trained research assistants. The research assistants were ten in number. They were briefed on the purpose of the study and on the participants for the study. Each copy of the questionnaire was accompanied by a letter introducing the researcher and the purpose of the study. Both the research assistants and the participants were quite cooperative. The result of their efforts was high return rate and satisfactory completion of the returned copies of the questionnaire. The questionnaire was distributed and collected the following day. Out of 281 copies of questionnaire distributed to final year undergraduate accounting education students, 238 were returned, representing 84.69 percent return rate. Out of the 238 male and female students, females constituted 98 or 41.18 percent. Of the 52 copies of the questionnaire distributed to accounting educators, 49 or 94.23 percent were returned. A total of 121 out of 156 (representing 77.56 percent) copies of the questionnaire distributed to accountants in industries were returned. The entire 408 copies of the returned questionnaire were used.

The data collected by the use of structured questionnaire were analyzed using frequency counts, and percentages, mean, t-test, and improvement needs index. Demographic information were collected from the participants in order to group the data for testing the hypotheses. Bartel (1976) and Morgeson (2017) advised that demographic information should be collected from the practitioners so that potential differences among demographic groups can be described.   The two research questions were analyzed using the mean, standard deviation, t-test and improvement needs index. The authors advised that the mean, and standard deviation are typically reported for each task and also for "all the task that a particular duty comprises". Sithole (2015) showed that the "nature of the data permitted the mean and standard deviation of each skills to be calculated".

The responses of the students to the second category of response scale of the questionnaire were analyzed using Improvement Needs Index developed by Borich (1980). The Improvement Needs Index has been used widely to assess weighted discrepancy scores as follows:

1. The weighted mean of each item under level of importance component = x_1

2. The weighted mean of the item under extent of competence or skill developed = x_d

3. The difference between two weighted means for each item = $x_1 - x_p$

4. When the difference between the two weighted mean is zero, (0) it means that improvement is not needed because the level at which the skill is needed is equal to considered level of performance of the task by accounting education students.

5. When the difference between the two weighted mean is negative (-) for any item, it means that improvement is not needed because the level at which the skill is needed is lower than the level at which the skill is considered to be developed.

6. When the difference between the two weighted mean is positive (+) for any item, it means that improvement is needed because the level at which the skill is needed is higher than the level at which the skill was considered developed among accounting education students.

All the null hypotheses for this study were analyzed using t-test. As exposed by Isaac and Michael (1983), the t-test can be used to satisfactorily determine a significant difference between two large samples. As the basis for decision, the null hypotheses stated for the study was rejected if the probability value or value of significant level is less than or equal to 0.05 and was upheld if probability value or significant level is more than 0.05. Data collected through the use of rating scale was interpreted relative to the real upper and the real lower limits of numbers. For the different number of points 0, 1, 2, 3, and 4, the real lower and the real upper limits of the numbers are as follows: 0 represents the interval between - 0.50 and 0.49; 1 represents the interval between 0.50 and 1.49; 2 represents the interval between 1.50 and 2.49; 3 represents the interval between 2.50 and 3.49; and 4 represents the interval between 3.50 and 4.49. The data that were collected were analyzed using IBM SPSS version 23.

4.0 Results

Table 1: Analysis of Improvement Needs for Broad Management Competencies for Employability of Undergraduate Accounting Education Students

S/N	Items	Respondents $n_E = 49$, $n_I = 121$, $n_S = 238$, $n_T = 408$				$\bar{x}_C - \bar{x}_S$	Remarks
		$\bar{x}_C$	σ_C	$\bar{x}_S$	σ_S		
	Leadership Skills						
1.	Ability to organize tasks	3.21	0.65	2.62	0.97	0.59	IN
2.	Able to motivate other people	3.31	0.63	2.50	0.90	0.81	IN
3.	Ability to inspire confidence	3.31	0.61	2.58	0.98	0.73	IN
4.	Ability to resolve conflict	3.27	0.61	2.44	0.99	0.83	IN
5.	Understand methods of managing changes in organization	3.21	0.67	2.47	0.97	0.74	IN
6.	Capacity for dialogue	3.32	0.59	2.19	0.93	1.13	IN
7.	Understand the values of the organization	3.26	0.62	2.44	0.98	0.82	IN
	Cluster Mean	**3.27**	**0.63**	**2.46**	**0.96**		
	Ethics and Social Responsibility Skills						
8.	Understand the code of professional ethics	3.25	0.64	2.66	0.92	0.59	IN
9.	Apply the code of ethics in the work	3.33	0.63	2.42	0.91	0.91	IN
10.	Ability to accept responsibility	3.22	0.65	2.50	0.94	0.72	IN
11.	Ability to show honesty	3.22	0.71	2.37	0.98	0.85	IN
12.	Ability to exhibit integrity	3.31	0.65	2.37	0.96	0.94	IN
13.	Being objectivity	3.26	0.65	2.39	0.95	0.87	IN
14.	Ability to accept consequences of one's action	3.24	0.66	2.32	2.07	0.92	IN
15.	Ability to report breeches of conduct	3.25	0.64	2.34	1.00	0.91	IN
	Cluster Mean	**3.26**	**0.65**	**2.42**	**1.09**		
	Process Management Skills						
16.	Ability to manage organizations value chain	3.28	0.65	2.52	1.06	0.76	IN
17.	Ability to improve key process	3.21	0.65	2.29	0.99	0.92	IN
18.	Ability to use organization's value chain to satisfy customer	3.34	0.61	2.24	0.86	1.1	IN
19.	Ability to manage relationship	3.34	0.61	2.31	0.90	1.03	IN
20.	Ability to manage operational services	3.24	0.64	2.29	0.97	0.95	IN
	Cluster Mean	**3.28**	**0.63**	**2.33**	**0.96**		
	Governance, Risk Management and Compliance Skills						
21.	Ability to manage risk	3.21	0.66	2.41	0.99	0.8	IN
22.	Understand corporate governance	3.25	0.64	2.46	0.90	0.79	IN
23.	Understand Corporate laws and regulations	3.26	0.60	2.41	0.92	0.85	IN
24.	Know impact of global economy on marketing	3.19	0.66	2.24	1.00	0.95	IN
25.	Understand organization's political environment	3.25	0.62	2.34	0.93	0.91	IN
26.	Understand implication of change in technology on efficiency	3.23	0.63	2.32	0.94	0.91	IN
27.	Understand functions of different types of organization	3.23	0.64	2.39	0.94	0.84	IN
28.	Understand principles of advertising	3.21	0.63	2.66	2.12	0.55	IN
	Cluster Mean	**3.23**	**0.64**	**2.40**	**1.09**		
	Additional Core Management Skills						
29.	Ability to understand principles of financial management	3.29	0.67	2.87	2.08	0.42	IN
30.	Understand Investment – portfolio analysis	3.17	0.66	2.54	0.85	0.63	IN
31.	Ability to manage human resources	3.24	0.65	2.40	0.97	0.84	IN

32.	Ability to understand marketing principles	3.34	0.62	2.45	0.95	0.89	IN
33.	Understand business law	3.22	0.67	2.54	1.00	0.68	IN
34.	Demonstrate knowledge of mergers and acquisition	3.22	0.67	2.51	0.93	0.71	IN
35.	Ability to develop business plan	3.21	0.67	2.43	0.96	0.78	IN
	Cluster Mean	**3.24**	**0.66**	**2.53**	**1.11**		
	Grand Mean	**3.26**	**0.64**	**2.43**	**1.04**		

Key: $\bar{x}_C$ = Mean of Accounting Educators and Accountants in Industries Combined, $\bar{x}_S$ = Mean of Students, σ_C = Standard Deviation of Accounting Educators and Accountants in Industries Combined, σ_S = Standard Deviation of Students, n_E = number of Accounting Educators, n_I = number of Accountants in Industries, n_S = number of Students, n_T = Total Respondents. Source: Field work 2019

Table 1 revealed that accounting educators and accountants in industries accepted all the 35 broad management competencies as very important for inclusion in the content needed for improvement of the curriculum of undergraduate accounting education students in North-east, Nigeria, with item mean scores ranging from $\bar{x}$ = 3.17 to 3.34. The cluster mean scores for level of importance of broad management competencies were: leadership skills ($\bar{x}$ = 3,27), ethics and social responsibility skills ($\bar{x}$ = 3.26), process management skills ($\bar{x}$ = 3.28), governance, risk management and compliance skills ($\bar{x}$ = 3.23), additional core management skills($\bar{x}$ = 3.24). Further analysis of Table 1 showed that undergraduate accounting education students considered leadership skills ($\bar{x}$ = 2.46), ethics and social responsibility skills ($\bar{x}$ = 2.42), process management skills ($\bar{x}$ = 2.33), Governance, risk management and compliance skills ($\bar{x}$ = 2.40) as not sufficiently developed. The students accepted, based on the mean scores that, additional core management skills ($\bar{x}$ = 2.53) was well developed.

The standard deviation of broad management skills ranged from 0.59 to 0.71 and the cluster standard deviation was from 0.63 to 0.65. Similarly, the standard deviation of the extent to which broad management employability skills were developed among undergraduate accounting education students ranged from 0.90 to 2.12 and the cluster standard deviation was from 0.96 to 1.11. This indicated that accounting educators and accountant in industries were close to one another in their responses.

The weighted discrepancy scores ($\bar{x}_c - \bar{x}_s$) of all the 35 broad management employability skills ranged from 0.55 to 1.13 and were positive (+). This showed that, undergraduate accounting education students in North-east, Nigeria need improvement in broad management skills to secure jobs in the labor market and progress to management positions

Table 2: Summary of t-test Analysis of the Responses of Accounting Educators and Accountants in Industries on Improvement Needs for Broad Management Skills for employability of Undergraduate Accounting Education Students.

	$\bar{x}$	σ	N	Df	A	t_{cal}	p	Decision
Educators	3.40	0.17	49					
				168	0.05	7.37	0.00	S
Accountants	3.20	0.16	121					

KEY: $\bar{x}$ = Mean, σ = Standard Deviation, n = Number of Respondents, df = Degree of Freedom, α = level of significance, t_{cal} = Calculated t-value, p = Significance (2-tailed), NS = not significant, S = significant. Source: Field work, 2019

Table 2 showed the summary t-test comparison of the mean responses of accounting educators and accountants in industries concerning the improvement needs for broad management skills for employability of undergraduate accounting education students in North-east, Nigeria. The said Table indicates that the t-value (t = 7.37, df = 168, P < 0.05) was statistically significant. Therefore, the null hypothesis one was rejected. This indicates that accounting educators and accountants in industries showed different views relating to improvement needs for broad management skills for employability of undergraduate accounting education students in North-east, Nigeria.

Table 3: Summary of t-test Analysis for Factor of Gender of Accounting Education Students on the Extent of Development of Broad Management Employability Skills Acquisition of Undergraduate Accounting Education Students

	$\bar{x}$	σ	N	Df	α	t_{cal}	P	Decision
Male	2.47	0.35	140					
				236	0.05	1.77	0.08	NS
Female	2.38	0.39	98					

KEY: $\bar{x}$ = Mean, σ = Standard Deviation, n = Number of Respondents, df = Degree of Freedom, α = level of significance, t_{cal} = Calculated t-value, p = Significance (2-tailed), NS = not significant, S = significant. Source: Field work, 2019

Table 3 revealed the summary of t-test comparison of the mean responses for factor of gender of accounting

education students on the extent to which improvement needs for broad management competency skills were developed during their studies in North-east, Nigeria. The said Table indicates that the t-value (t = 1.77, df = 236, P > 0.05) was statistically not significant. Therefore, the null hypothesis three was accepted. This implies that gender is not a significant factor in the mean responses of male and that of female accounting education students on the extent to which improvement needs for broad management skills were developed during their studies in North- east, Nigeria.

4.1 Major Findings of the Study
This section presents the findings of the study.
1. The accounting educators and accountants in industries adjudged all the 35 broad management skills as very important for inclusion in the curriculum of undergraduate accounting education students in North-east, Nigeria with cluster mean values ranging from 3.23 to 3.28. Based on cluster mean scores as indicated on Table 1, undergraduate accounting education students considered four out of five broad management skills as not sufficiently developed during their undergraduate studies with cluster mean level of development ranging between 2.33 and 2.46. The weighted discrepancy mean scores for level of importance by accounting educators and accountants in industries are higher than the weighted discrepancy mean scores for level of development by undergraduate accounting education students in all the broad management skills identified in this study. Since the difference between the two weighted mean $(\overline{x}_c - \overline{x}_s)$ is positive, there is the need for improvement in broad management competencies of undergraduate accounting education students to enable the students secure jobs in the labor market and progress to management positions. 2
2. Accounting educators and accountants in industries shared different views on level of importance of broad management competencies that should be included in the undergraduate curriculum of accounting education students in North-east, Nigeria.
3. Male and female undergraduate accounting education students shared similar views on the extent of development of broad management competencies during their studies in North-east, Nigeria.

4.2 Discussion of findings
The focus of research question one was to identify improvement needs for broad management employability skills acquisition of undergraduate accounting education students in North-east, Nigeria. The response to this research question is summarized in Table 1 The results obtained from research question 1 showed that accounting educators and accountants in industries adjudged all the 35 listed broad management competencies as very important for inclusion in the content for improvement of the curriculum of undergraduate accounting education students in North-east, Nigeria. The acceptance of the broad management employability skills by accounting educators and accountants in industries corroborates with Lawan *et al* (2014) who reported American Accounting Association's proposal that accounting education students need the broad management competencies in order to be better prepared to add value to their organization. Further analysis of the results on Table 1 showed that undergraduate accounting education students in North- east, Nigeria considered leadership skills, ethics and social responsibility skills, process management skills, governance, risk management and compliance skills as not sufficiently developed. Based on cluster mean scores as indicated on table 1, additional core management was accepted by accounting education students as well developed.

It was found in this study that since the difference between the mean levels of importance are higher than the mean level of development on all the items, undergraduate accounting education students need varying levels of improvement in four of the five clusters of the broad management competencies in which they are deficient. This result is consistent with Abubakar and Ademola (2017). Fouche and Kgapola(2016) who found that there is the need to focus the training of accounting education students in the areas of biggest gaps namely, intellectual skills, technical skills, business management skills and personal skills in order to equip them with the skills required for them to enter into management positions. This finding is not coming as a surprise because according to Paadi (2014), there is the need to update and upgrade the accounting education curriculum to ensure that the graduates are equipped with relevant management skills to secure a relevant place in the labor market.

The findings related to hypothesis one showed that with P-value of 0.00 which is less than 0.05 in Table 2, the null hypothesis that there is no statistically significant difference in the mean responses of accounting educators and accountants in industries on broad management competency needs of undergraduate accounting education students is rejected. This finding is not consistent with Babajide, Samuel and Egbide (2014) whose findings revealed that there is no significant difference in mean opinions of two accounting bodies as to the skills needed by accountants to enhance their competence.

The finding related to null hypothesis two revealed that with P value of 0.08 which is higher than 0.05 on Table three, the null hypothesis that gender is not a statistically significant factor in the mean responses of male and female undergraduate accounting education students on the extent of development of broad management competencies was accepted. Further analysis of the results obtained on Table 3 showed that female undergraduate

accounting education students rated broad management competencies lower than the male. This finding is consistent with that of Onajite (2016) in which female business educators rated the partnership between educational institutions and industries toward entrepreneurial development lower than male business educators.

5.0 Implication of the Study

This section presents the implication of the study based on the findings of the study. The study revealed that: all the broad management competencies were adjudged by accounting educators and accountants in industries as very important for inclusion in the curriculum of undergraduate accounting education students and that undergraduate accounting education students are deficient in four of the five subscales of broad management competencies. That undergraduate accounting education students perceive themselves as deficient in four of the five broad management competencies implies that sufficient attention is not being given to the development of broad management competencies during their studies at undergraduate level. The study has shown the need to provide needed attention to the development of broad management competencies in undergraduate accounting education curriculum.

5.1 Recommendation

Accounting educators should review the findings of this study in relation to their school broad management accounting degree curriculum and incorporate the deficiencies identified in this study into their undergraduate curriculum of accounting education students; and that they should focus attention on teaching of those deficiencies in order to prepare the students for employment

5.2 Conclusion

Accounting education graduates like other graduates need skills that will enable them enter the labor market with confidence. Due to series of high profile corporate failures, change of technology and globalization in the world economy, employers of labor are seeking a diverse range of skills and attributes in graduates in order to maintain a competitive advantage. Today there is the question as to which specific broad management skills set should be incorporated into the degree curriculum of accounting education students to make them generally employable. This study is a response to the challenges by identifying areas of undergraduate accounting education management curriculum in which improvements are needed in the training of accounting education students. Based on two research questions posed for the study, it was found that undergraduate accounting education students are deficient in four out of five areas of broad management competencies. The areas of deficiencies are leadership skills, ethics and social responsibility skills, process management skills, governance, risk management and compliance skills. These require a review of the undergraduate curriculum for accounting education to capture the areas of deficiencies identified in this study, so that the graduates will be equipped with appropriate and relevant skills, attitudes and knowledge that will meet the imperative needs of employers and advancement of undergraduate accounting education graduates to management positions

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