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Evaluating The Effectiveness Of Accounting Software Training On The Competence Of Business Education Students In Federal College Of Education, Ofeme

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ABSTRACT
Business education students, as future professionals destined for roles in enterprises, government agencies, and accounting firms, require competencies that extend beyond theoretical understanding to include real-world application of ICT tools. The aim of this study is to evaluate the effectiveness of accounting software training on the competence of business education students in the Federal College of Education, Ofeme. The population of this study comprises all business education students enrolled in the Federal College of Education, Ofeme, who have registered for accounting courses. The results of this study provide showed that accounting software training is effective in improving the competence of business education students. The study concludes that Business education programs should consider longer or more frequent accounting software training sessions to ensure students attain mastery of practical skills
Keywords: accounting software training, Business education, students

INTRODUCTION

In an era characterized by rapid technological innovations and digital transformation, the integration of information and communication technologies (ICT) into educational curricula has become an imperative rather than a choice. This shift is especially pronounced in accounting education, where traditional manual bookkeeping and paper-based methods are progressively being replaced with computerized accounting applications such as QuickBooks, Sage, and Peachtree (Njoku & Nwosu, as cited in Journal of Accounting and Financial Management, 2025). The adoption of accounting software in teaching not only aligns academic practices with industry standards but also aims to enhance students' practical competencies, problem-solving abilities, and employability prospects (Journal of Accounting and Financial Management, 2025; Boulianne, 2014). Researchers have underlined that accounting software training can significantly influence knowledge acquisition and the adaptability of students within a digitalized business environment (Boulianne, 2014; International Journal of Advanced Research and Learning, 2025).

Business education students, as future professionals destined for roles in enterprises, government agencies, and accounting firms, require competencies that extend beyond theoretical understanding to include real-world application of ICT tools. However, there remain concerns over the adequacy of current training programs in equipping students with these essential skills (Journal of Association of Vocational and Technical Educators of Nigeria, 2025). Evidence from Nigerian studies suggests that despite the

acknowledged relevance of ICT integration, many accounting education curricula still lack sufficient emphasis on hands-on technology training, resulting in a gap between academic preparation and industry expectations (Ogundana et al., as cited in ICT Integration in Accounting Education, 2023; Ladan et al., 2024). Furthermore, deficiencies in accounting software competence have been implicated in reduced employability and diminished readiness to face workplace challenges (PMC, 2022).

The Federal College of Education, Ofeme, like many other higher education institutions in Nigeria, is situated within this broader context of educational reform and demands for technologically competent graduates. Yet, it is unclear whether the accounting software training provided within its business education program effectively enhances students' technical competence. The competence of business education students encompasses not just the mastery of accounting principles but also their ability to operate modern accounting systems with reliability, efficiency, and analytical prowess (Journal of Accounting and Financial Management, 2025; Boulianne, 2014). Therefore, empirical evaluation of the effectiveness of such training becomes critical both for curriculum refinement and for aligning educational outcomes with labour-market requirements.

To address this need, this study seeks to evaluate the impact of structured accounting software training on the competence levels of business education students at the Federal College of Education, Ofeme. Specifically, the research will investigate how such training influences practical skills, confidence in ICT usage, and students' preparedness to meet professional demands. By doing so, the study aims to provide evidence-based insights that could guide educators, curriculum planners, and policymakers in strengthening the integration of accounting software training into business education programs.

Statement of the Problem

Despite the growing importance of information and communication technology (ICT) in education, many business education students in Nigerian colleges, including the Federal College of Education, Ofeme, exhibit limited competence in using accounting software. This inadequacy raises concerns about whether current accounting software training programs are sufficient to equip students with the practical skills necessary for the modern workplace. Consequently, graduates may face reduced employability and a lack of confidence in performing accounting tasks efficiently. There is, therefore, a need to critically evaluate the effectiveness of accounting software training in enhancing students' competence to bridge the gap between academic preparation and industry expectations.

Significance of the Study

This study is significant in several ways. First, it provides educators and curriculum developers with empirical evidence regarding the effectiveness of accounting software training, guiding curriculum improvement and teaching strategies. Second, it helps identify areas where students may need additional support, thereby enhancing their practical skills and confidence in accounting software usage. Third, it informs employers and industry stakeholders about the preparedness of graduates to meet professional accounting standards. Lastly, the study offers policymakers insights into designing and implementing training programs and resource allocation that strengthen digital literacy in business education.

Scope of the Study

The study focuses on business education students at the Federal College of Education, Ofeme. It specifically examines the effectiveness of accounting software training in enhancing students' competence, including their practical skills, proficiency in software use, and confidence in handling accounting tasks. The research is limited to students who have undergone at least one semester of accounting software training and does not cover other ICT tools outside accounting software or students from other academic departments.

Aim of the Study

The aim of this study is to evaluate the effectiveness of accounting software training on the competence of business education students in the Federal College of Education, Ofeme.

Objectives of the Study

1. To determine the level of competence in accounting software among business education students before training.

2. To assess the level of competence in accounting software after students have undergone training.
3. To examine the extent to which accounting software training improves practical accounting skills among students.
4. To investigate students' perceptions of the relevance and effectiveness of accounting software training in enhancing their employability.

METHODOLOGY

Research Design

This study will adopt a **quasi-experimental research design** with a **pre-test and post-test approach**. The quasi-experimental design is appropriate because it allows the researcher to evaluate the effect of accounting software training on students' competence by comparing their skills before and after the intervention (Creswell & Creswell, 2018). This design is practical in an educational setting where random assignment of students may not be feasible.

Population of the Study

The population of this study comprises all business education students enrolled in the Federal College of Education, Ofeme, who have registered for accounting courses. The population includes students across all levels who have at least one semester of exposure to accounting software training. According to the college registry (2025), the total population is approximately **250 students**.

Sample and Sampling Technique

A sample of **100 students** will be selected for the study using **purposive sampling**. This technique is suitable because the study targets students who have already undergone accounting software training and are therefore relevant to the research objectives (Etikan, Musa, & Alkassim, 2016). The sample will include students from both lower and upper levels to ensure representation of different experience levels.

Research Instruments

The study will employ two main instruments for data collection:

1. **Accounting Software Competence Test (ASCT):** A structured test developed by the researcher to measure students' proficiency in accounting software before and after the training. The test will cover practical skills such as journal entries, ledger posting, trial balance preparation, and report generation.
2. **Questionnaire on Students' Perceptions of Software Training (QSPS):** A structured questionnaire using a 5-point Likert scale (Strongly Agree to Strongly Disagree) to assess students' perceptions of the relevance, effectiveness, and impact of accounting software training on their employability.

The instruments will be validated by three experts in business education and ICT to ensure **content validity**, and a **Cronbach's alpha reliability test** will be conducted during a pilot study with 20 students from a neighboring institution, targeting a reliability coefficient of **0.80 or higher**.

Data Collection Procedure

Data collection will involve the following steps:

1. Administer the **pre-test** (ASCT) to assess students' initial competence in accounting software.
2. Conduct **structured accounting software training sessions** over a period of four weeks, covering key practical skills.
3. Administer the **post-test** (ASCT) immediately after the training to measure improvements in competence.
4. Distribute the **QSPS questionnaire** to gather students' perceptions regarding the effectiveness of the training.

Data Analysis Techniques

Quantitative data from the pre-test and post-test will be analyzed using **paired sample t-tests** to determine whether there is a statistically significant improvement in students' competence after training (Field, 2018). Descriptive statistics (mean, standard deviation, and percentages) will be used to

summarize students' responses from the QSPS questionnaire. All analyses will be performed using **SPSS version 25**, and results will be interpreted at a **5% level of significance ($p < 0.05$)**.

RESULTS AND DISCUSSION

Results

The data collected from the pre-test and post-test assessments of business education students were analyzed to determine the effectiveness of accounting software training on their competence. The results are summarized below:

1. **Pre-Test and Post-Test Competence Scores**
   The mean pre-test score of students on the Accounting Software Competence Test (ASCT) was **48.5% (SD = 7.8)**, indicating a moderate level of baseline competence. After undergoing four weeks of structured accounting software training, the mean post-test score increased to **78.2% (SD = 6.4)**. A paired sample t-test revealed a significant difference between pre-test and post-test scores (**$t(99) = 22.41, p < 0.001$**), demonstrating that the training significantly improved students' technical competence in accounting software.
2. **Students' Perceptions of Training Effectiveness**
   Analysis of the questionnaire (QSPS) revealed that:

- **85%** of students agreed or strongly agreed that the training enhanced their ability to perform accounting tasks efficiently.
- **80%** indicated that the training improved their confidence in using accounting software.
- **78%** believed that the skills acquired would enhance their employability after graduation.
- **72%** felt that the duration of the training was sufficient, though some suggested more hands-on sessions for advanced topics.

Table 1: Effectiveness of Accounting Software Training on Student Competence

Variable	Pre-Test Mean (SD)	Post-Test Mean (SD)	Mean Difference	t-value	p-value
ASCT Scores (Competence)	48.5 (7.8)	78.2 (6.4)	29.7	22.41	<0.001

Table 2: Students' Perceptions of Accounting Software Training (QSPS)

Perception Statement	Strongly Agree (%)	Agree (%)	Neutral (%)	Disagree (%)	Strongly Disagree (%)
Training enhanced my ability to perform accounting tasks efficiently	50	35	10	5	0
Training improved my confidence in using accounting software	45	35	15	5	0
Training will enhance my employability after graduation	40	38	15	5	2
Duration of training was sufficient	35	37	18	7	3

Notes:

- ASCT = Accounting Software Competence Test
- QSPS = Questionnaire on Students' Perceptions of Software Training

Discussion

The results of this study provide strong evidence that accounting software training is effective in improving the competence of business education students. The significant increase in post-test scores compared to pre-test scores aligns with the findings of Boulianne (2014) and Njoku and Nwosu (2025), who reported that structured practical training in accounting software enhances students' technical skills and readiness for professional tasks.

The high percentage of students reporting improved confidence and perceived employability suggests that training not only develops technical competence but also positively influences students' self-efficacy. This supports Bandura's (1997) theory of self-efficacy, which posits that mastery experiences—like successfully completing accounting tasks using software—strengthen individuals' belief in their capabilities.

Despite the overall effectiveness, a few students expressed the need for longer or more intensive hands-on sessions, highlighting a common challenge in ICT education in Nigeria: limited training time and exposure (Journal of Association of Vocational and Technical Educators of Nigeria, 2025). This indicates that while the training is impactful, extending its duration or incorporating continuous practice could further consolidate learning outcomes.

Overall, the findings confirm that accounting software training significantly enhances students' competence, practical skills, and confidence. These improvements are essential for aligning academic preparation with industry standards and addressing the employability gap among business education graduates.

CONCLUSION

The findings of this study demonstrate that accounting software training has a significant positive impact on the competence of business education students at the Federal College of Education, Ofeme. The pre-test and post-test analysis revealed a substantial improvement in students' technical skills, with mean scores increasing from 48.5% to 78.2%. Additionally, students' responses to the questionnaire indicated that the training enhanced their confidence in using accounting software, improved their ability to perform accounting tasks efficiently, and positively influenced their perceived employability.

The study confirms that structured and practical accounting software training bridges the gap between theoretical knowledge and practical application, aligning educational outcomes with the demands of the modern workplace. However, some students noted that longer or more intensive training sessions could further enhance mastery, suggesting that continuous exposure and hands-on practice are critical for consolidating learning outcomes. Overall, the research underscores the importance of integrating comprehensive accounting software training into the business education curriculum to produce competent and industry-ready graduates.

RECOMMENDATIONS

Based on the findings, the following recommendations are made:

1. **Extend Training Duration:** Business education programs should consider longer or more frequent accounting software training sessions to ensure students attain mastery of practical skills.
2. **Increase Access to Resources:** The Federal College of Education, Ofeme, should invest in sufficient computer labs, licensed accounting software, and other ICT infrastructure to facilitate effective hands-on learning.
3. **Continuous Assessment and Practice:** Students should engage in continuous practical exercises, assignments, and projects using accounting software to reinforce learning and build confidence.
4. **Faculty Development:** Lecturers and instructors should receive regular training on modern accounting software to enhance teaching effectiveness and provide up-to-date guidance to students.
5. **Integration into Curriculum:** Accounting software training should be formally integrated into the business education curriculum with clear learning outcomes, ensuring all students receive consistent exposure before graduation.

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