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Experiential Pedagogical Reform in Accounting Education and Employers Perceived Graduate Readiness in Universities in Rivers and Bayelsa States

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ABSTRACT
This study investigated the relationship between experiential pedagogical reform in Accounting Education and employers-perceived graduate readiness in universities in Rivers and Bayelsa States in Nigeria. The study was motivated by persistent concerns regarding the mismatch between the competencies possessed by Accounting Education graduates and employers' expectations in an increasingly dynamic and technology-driven workplace. Specifically, the study examined the relationship between case-based learning, project-based learning, collaborative learning, reflective learning practices, simulation in accounting software training, critical thinking activities, industry partnership, internship/work-integrated learning, and employer-perceived graduate readiness. A correlational survey research design was adopted two research questions and two null hypotheses guided the study. The population comprised 278 respondents, consisting of 38 Accounting Education lecturers drawn from the five universities, and 240 registered organizations in Rivers and Bayelsa States. The entire population was used for the study, 278 questionnaires were distributed, and 244 questionnaires were retrieved, making a total of 86% retrieval. Data was collected using two researcher-developed questionnaires titled Experiential Pedagogical Reform in Accounting Education Questionnaire (EPRAEQ), and Employer-Perceived Graduate Readiness Questionnaire (EPGRQ), which were validated by experts and found reliable with a reliability index of 0.83, using Cronbach Alpha. Pearson Product Moment Correlation (PPMC) was used to answer the research questions and test the hypotheses at 0.05 level of significance. Out of 278 questionnaire distributed 244 were retrieved for the study. The findings revealed positive and statistically significant relationships between all the experiential pedagogical strategies investigated and employer-perceived graduate readiness. The study concluded that experiential pedagogical reform significantly enhances employers-perceived graduate readiness in Accounting Education. The researcher recommended that universities should institutionalize experiential teaching approaches, strengthen university-industry partnerships amongst others.
Keywords: Accounting Education, graduate readiness

INTRODUCTION

The concept of learning through experience is deeply historical, tracing back to ancient empiricist philosophies. Aristotle observed that theoretical knowledge remains unproven, until an individual

possesses the practical ability to apply it (Beard, 2018). The roots of experiential education stretch across centuries, but its modern application bridges philosophical, psychological, and practical frameworks to explain how individuals make of their world (Beard, 2018). However, the definitive structural foundation of modern experiential education was laid in the 20th century by progressive educator Dewey (1938). Dewey's theory challenged static, formalistic schooling, asserting that all genuine education comes about through experience (Morris, 2019). All experiences are not inherently educational, rather the quality of an experience depends on its continuity (how it builds on prior knowledge and shapes future choices), and its interaction with the learner's current environment. Experiential learning is widely applied across higher education, professional training, and non-formal settings to boost students' engagement, deepen understanding, and cultivate critical thinking (Rahmi & Beard, 2018). Experiential learning is an instructional approach that emphasizes learning through experience, active participation, and reflection (Motta, 2024). It is not simply about providing students with an experiential experience, it is an educational process with its own foundational theory and pedagogy.

Pedagogy is a broad educational concept that refers to the theory, philosophy, principles, methods, and practices of teaching and learning employed by educators to facilitate learners' intellectual, social, emotional, and professional development. It encompasses not only the instructional techniques used in the classroom, but also the underlying beliefs about how learning occurs, the roles of teachers and learners, curriculum design, assessment practices, and the learning environment (Friesen & Su, 2023). Within the Nigerian educational context, pedagogy is understood as the systematic application of appropriate teaching strategies that promote effective knowledge acquisition, critical thinking, creativity, collaboration, and lifelong learning. Modern Nigerian educational discourse emphasizes that pedagogy has evolved beyond traditional teacher- centered approaches, where the teacher is the sole source of knowledge toward innovative learner- centered methods such as experiential learning, collaborative learning, problem-based learning project-based learning, flipped classrooms, technology-enhanced instruction, and inquiry-based learning. This transformation is driven by the need to prepare graduates with the competencies required in the 21st-century workplace, particularly in response to rapid technological advancement and employers' increasing demand for practical and transferable skills (Ajadi, 2024).

Effective pedagogy therefore integrates educational psychology, curriculum theory, instructional design, classroom management and assessment to create learning experiences that achieve predetermined educational objectives (Friesen & Su, 2023). It is a transformative approach to teaching and learning that emphasizes active participation, reflection and real -world engagement. Effective pedagogy creates meaningful learning experiences by engaging students in active, relevant and reflective learning processes that promote deeper understanding, skill acquisition, and lasting knowledge retention.

Experiential learning has been defined as a pedagogical approach in which educators intentionally engage learners in direct experiences, combined with structured reflection to enhance knowledge, develop skills, clarify values and strengthen Learner's ability to contribute to society (Association of Experiential Education, 2024). Dewey's theory recognized that not all experiences are inherently educational, rather the quality of an experience depends on its continuity. Following Dewey, scholars such as Lewin (1951), Piaget (1972), Rogers (1969), and Freire (1970), further integrated cognitive development, social psychology and humanistic therapy into what would collectively become known as experiential learning theory (Kolb & Kolb, 2009).

Lewin (1951), in his theory emphasized the integration of theory as central to learning, and the importance of experience in understanding human behavior, while Piaget (1952), in his theory highlighted the role of active exploration in cognitive development. However, experiential learning gained widespread recognition through Kolb's experiential learning theory. These theoretical contributions collectively shaped experiential learning as a pedagogical philosophy that integrates theory with practice. Experiential learning provides the philosophical and practical foundation for pedagogical reform.

Reform refers to the deliberate, systematic and continuous process of introducing changes or improvements to existing structures, policies, practices or systems with the aim of enhancing the

effectiveness, relevance, efficiency, and responsiveness to emerging societal economic, and technological needs. In education, reform is not merely about changing procedures, rather it involves transforming educational philosophy, curricula, teaching methodologies, assessment systems, institutional governance, and stakeholder relationships to improve educational quality and learner outcomes (Ajadi, 2024). Within the Nigerian educational system, reform has become increasingly necessary because of persistent concerns regarding graduate unemployment, poor employability skills, outdated curricula, inadequate practical exposure, and the widening gap between university training and workplace expectations.

Consequently, recent educational reforms emphasize curriculum review, digital transformation, entrepreneurship education, experiential learning, quality assurance mechanisms, and stronger university-industry partnerships as strategies for improving graduate competence and national competitiveness (Federal Ministry of Education, 2025; National Universities Commission [NUC], 2023). Effective reform therefore requires collaborative participation among government agencies, university administrators, lecturers, employers, professional bodies, students and industrial partners to ensure that educational programs remain relevant and sustainable (Ajadi, 2024). Effective educational reform is achieved through the adoption of experiential learning approaches. Experiential learning acts as the conceptual catalyst for modern pedagogical reform, shifting the educational Paradigm from passive knowledge transmission to active, experience-driven knowledge construction. To bridge the gap between classroom theory and real-world application, pedagogical reform must move beyond superficial instructional adjustment and fundamentally embed experiential learning cycles into the core architecture of the curriculum.

Pedagogical reform represents a deliberate, systematic transformation of teaching and learning designs across educational systems to replace obsolete, passive paradigms with adaptive, learner-centered frameworks (Msonde, 2023). Driven by the demands of rapid technological acceleration, shifting macroeconomic landscapes and deep insights from cognitive science, modern pedagogical reform redefines the roles of educators and students alike. Rather than executing isolated instructional adjustments, contemporary reform addresses the complex configurations of curriculum architecture, digital ecosystems, assessment methodologies and institutional governance (Ho & Dimmock, 2023). While pedagogical reform establishes the theoretical necessity for shifting away from traditional passive learning models, experiential pedagogical reform operationalizes this shift by grounding curriculum design in active real-world engagement. Experiential pedagogical reform represents a fundamental shift from passive, lecture-based instruction to active, practice- oriented learning where students 'learn-by-doing" and reflect on experience to develop knowledge and skills (Kolb, 2015).

Experiential pedagogical reform is anchored in over a century of educational philosophy and cognitive psychology. By grounding learning in real-world contexts, experiential pedagogy, seeks to foster critical thinking, problem-solving and emotional intelligence. Educational theorists and practitioners have championed experiential pedagogical reform, a systematic shift toward learner-centered environments, where knowledge is constructed through direct experience, reflection, and application. Experiential pedagogical reform has become increasingly important because the accounting profession itself has evolved. Technological advancement, globalization, sustainability reporting, artificial intelligence and changing regulatory environments have altered the competencies expected from accounting graduates.

Employers now seek graduates who can adapt quickly, communicate effectively, utilize digital technologies, solve complex problems, and make ethical decisions under uncertainty (Middleton, 2026). Experiential pedagogical reform attempts to develop these competencies by exposing students to authentic and dynamic learning experiences. It represents a transformative educational approach that prioritizes active participation, practical engagement, reflection and real-world application of knowledge. Experiential pedagogical reform transforms Accounting Education from a predominantly theory-driven discipline into a practice-oriented learning system that equips students with critical thinking, problem-solving, technological competence, and workplace readiness required by the modern accounting profession.

Accounting Education serves as the foundation for producing competent graduates, capable of responding to the changing demands of businesses, government, and global financial systems. Accounting Education is a universal program of study, it is a university course of study designed to educate potential accounting, teachers, accountants, and practitioners of accounting information system in industries and business outfits, to make them versatile, adaptable, and ready for any of the numerous roles to play after graduation (Onyeizuegbe, 2016). At its core, Accounting, Education integrates the dissemination of financial knowledge with the development of practical skills necessary for recording, analyzing and reporting economic activities. It fundamentally linked to the accounting profession, as educational systems serve as a primary pipeline for preparing individuals to meet industry and regulatory demand (Coskun, 2026).

These reforms improve students' readiness for professional practice by exposing them to real-world accounting challenges and workplace expectations. In Accounting Education, this reform seeks to bridge the persistent gap between theoretical content and workplace demands by embedding real-world practices into the curriculum. The National Universities Commission (NUC), and professional body such as the Institute of Chartered Accountants of Nigeria (ICAN), have consistently advocated for such reforms to produce future-ready accounting graduates, who can function effectively from day one of employment (Ihim & Nwanyanwu, 2023).

Traditional Accounting Education in Nigeria has been criticized for over-emphasis on rote- learning and professional examinations, at the expense of critical thinking and application (Ihim & Nwanyanwu, 2023). Although the accounting curriculum is designed by NUC to align with Institute of Chartered Accountants of Nigeria (ICAN) and Association of Chartered Certified Accountants (ACCA) requirements, and produce future already graduates, studies show that gaps persist between curriculum intent and employability outcomes (Jackson, 2019). Factor analysis of curriculum adequacy indicates that Accounting Education graduates often need additional relevant skills, not provided by the current curriculum in order to be employable (Akinbowale et al, 2023).

Accounting Education plays a critical role in economic development and organizational sustainability. It ensures that financial information is accurately prepared and reported, which is essential for decision-making, accountability, and transparency in both public and private sectors (Abu et al, 2021). However, contemporary Accounting Education has become multi-dimensional, incorporating digital technologies, sustainability and corporate governance, ethical and social responsibility. This evolution is largely driven by changes in the business environment, technological advancements and globalization (Coskun, 2026).

Accounting Education increasingly depends on experiential pedagogical reform to bridge the gap between the theoretical instruction and professional practice by promoting learner-centered approaches that enhance critical thinking, practical competence and graduate employability.

Experiential pedagogical reform in Accounting Education finds practical expression through case-based learning, as the use of real-world accounting scenarios transform students from passive recipient of theory into active problem-solvers capable of developing analytical decision-making and workplace ready competences. Experiential pedagogical reform in Accounting Education is operationalized through instructional approaches such as case-based learning.

Case-based learning is an experiential pedagogical approach where students learn by analyzing, discussing, and solving real or simulated authentic problems presented as cases. Case-based learning is grounded in constructivist Learning Theory and Experiential Learning Theory. It shifts the lecturer from "sage on stage" to "facilitator" and positions students as decision makers. Case-based learning exposes students to real or simulated business problems requiring analysis, interpretation, judgment, and decision-making. It is a learner-centered pedagogical method designed to build a bridge between abstract theoretical concepts and real-world (Tsekhmister, 2023). Students consistently report high levels of enthusiasm for case-based learning, noting that it arouses intrinsic interest, mitigates academic stress and enhances their perceived confidence in clinicals or practical settings (Annadani & Undi, 2021).

Case-based learning also creates a highly interactive and motivating instructional dynamics compared to traditional passive lectures (Vera et al, 2025). Case-based learning addresses documented weaknesses in Nigerian Accounting Education. Research found out that while the curriculum provides core financial

reporting knowledge, teaching is largely delivered through traditional lecture methods, lacking modern pedagogical practices, such as case studies, simulations, and ICT-based learning (Ihim & Nwayanwu, 2023). While case-based learning develops students' analytical and decision -making skills through the examination of pre-defined real-world scenarios, project-based learning extends this approach by requiring students to initiate, design and execute solutions to complex, open-ended accounting problems over a sustained period. Case-based learning provides the analytical foundation upon which project-based learning builds, through the practical application of knowledge to real-world tasks.

Project-based learning is a pedagogical approach in which students learn by actively engaging in real-world and personally meaningful projects over an extended period. It is rooted in action, where students work on an ongoing project related to grade-level standards, and receive scores and feedback for each milestone they accomplish (Ihim & Nwanyanwu, 2023). Project-based learning is a learner-centered instructional approach that moves away from traditional, passive rote memorization toward active experiential inquiry. It is a learner-centered instructional approach in which students acquire knowledge, skills, and professional competencies by actively engaging in the investigation and resolution of authentic complex and real-world problems over an extended period.

Unlike conventional-lecture based instruction where students are passive recipients of knowledge, project-based learning positions learners as active participants who construct knowledge through inquiry, collaboration, critical thinking, and the production of meaningful outputs or products. This pedagogical approach is firmly rooted in experiential learning theory, which emphasizes learning through experience, reflection, experimentation and application (Kokotsaki et al, 2016). Project-based learning is characterized by several key features, including the use of authentic projects, student autonomy, collaborative teamwork, interdisciplinary learning, sustained inquiry, continuous reflection, and performance-based assessment.

Students work individually or in groups to identify problems, collect and analyze relevance information, develop possible solutions, implement their ideas and present their findings to lecturers, peers or external stakeholder. Throughout this process, lecturers function as facilitators, mentors, and coaches rather than traditional transmitters of knowledge, thereby creating a learner- centered environment that encourages independent thinking and lifelong learning (Ajadi, 2024)). Consequently, project-based learning contributes significantly to graduate readiness by enabling students to demonstrate the practical application of accounting knowledge.

In contemporary higher-education, project-based learning is increasingly recognized as a strategic imperative to bridge the gap between academic theory and workplace practice (Cordliff et al, 2017). While Project-based learning supplies the authentic, complex problem that require solving, collaborative learning provides the essential interpersonal architecture and collective intelligence necessary to execute the solution. Project-based learning naturally progresses into collaborative learning by requiring students to work together to achieve shared learning goals, and solve authentic problems.

Collaborative learning serves as a broad pedagogical philosophy, emphasizing collective knowledge construction, it is a highly structured specific instructional strategy, designed to optimize active learning and accountability at scale. Implementing this method is critical for fostering high-order cognitive abilities, shifting students from passive content consumers to active problem-solvers, and cultivating essential 21st-century competencies, such as communication, intercultural competence, and collective work ethics (Lianto, 2025; Wu, 2024). It is a learner- centered pedagogical approach in which students work together in small groups or teams to achieve shared learning goals, construct knowledge collectively, solve problems, and develop professional competencies through active interaction and mutual responsibility.

Unlike traditional teacher-centered instruction that emphasizes individual learning and passive knowledge acquisition, collaborative learning encourages students to actively engage with their peers by exchanging ideas, discussing concepts, evaluating alternative perspectives, and jointly producing solutions to academic or professional tasks. This instructional approach is grounded in the social constructivist theory

of learning which posits that knowledge is created through social interaction, dialogue and shared experiences (Ajadi, 2024).

Statement of the Problem

The increasing complexities of the global business environment, and the rapid transformation of workplace expectations having intensified concerns regarding the rights of university graduates for contemporary employment demands. In Accounting Education particularly, employers increasingly expect graduates to possess, not only theoretical accounting knowledge, but also skills necessary for effective workplace performance. However, growing evidence suggests that many accounting graduates are inadequately prepared for the realities of professional practice due to excessive dependence on traditional teaching methods that emphasize theoretical teaching methods that emphasize the theoretical instruction rather than experiential and practice-oriented learning approaches (Vlachopoulous & Tsitiridou, 2026).

Employers consistently report that entry-level hires, lack sufficient self-regulation, task ownership, and workplace initiative (Neneh, 2026). Experiential pedagogical reform has emerged as an important educational response to the inadequacies of conventional lecture- based teaching methods in higher education. Experiential pedagogical reform involves the integration of practical student-centered and activity-based learning strategies into academic instructions. These approaches are designed to bridge the gap between classroom learning and workplace realities by enabling students to acquire practical experience and workplace relevant competencies before graduation.

Despite the growing recognition of experiential learning globally, Accounting Education in many Nigerian universities still remain largely dominated by traditional pedagogical approaches. Consequently, many accounting graduates often struggle to demonstrate the competences expected by employers upon entering the labor market. In Rivers and Bayelsa States specifically, this situation appears particularly concerning, due to the increasing demand for competent accounting graduates, capable of functioning effectively within both public and private organizations. The economic activities within these states require graduates who possess practical accounting competences. This perceived mismatch between university training and employer expectations, raise serious concerns regarding the effectiveness of existing pedagogical practices in Accounting Education.

Purpose of the Study

The general purpose of this study was to examine the relationship between experiential pedagogical reform in Accounting Education and employer perceived graduate readiness in universities in Rivers and Bayelsa States. Specifically, the study sought to determine:

1. The relationship between case-based learning and employer perceived graduate readiness in Accounting Education in universities in Rivers and Bayelsa States.
2. The relationship between Project-based learning and employer perceived graduate readiness in Accounting Education in universities in Rivers and Bayelsa States.

Research Questions

The study was guided by the following research questions:

1. What is the relationship between case-based learning and employer perceived graduate readiness in Accounting Education in universities in Rivers and Bayelsa States?
2. What is the relationship between Project-based learning and employer perceived graduate readiness in Accounting Education in universities in Rivers and Bayelsa States?

Hypotheses

The following null hypotheses were formulated and tested at 0.05 level of significance.

1. There is no significant relationship between case-based learning and employer perceived graduate readiness in Accounting Education in universities in Rivers and Bayelsa States.
2. There is no significant relationship between project-based learning and employer perceived graduate readiness in Accounting Education in universities in Rivers and Bayelsa States.

METHODOLOGY

The study adopted a correlational survey research design; The study was carried out in Rivers and Bayelsa States, both located in the South-South geopolitical zone of Nigeria, within the Niger-Delta region. The population of the study comprised all Accounting Education lecturers in the five universities offering Accounting Education programs in Rivers and Bayelsa States. Specifically, the population consists of 38 Accounting Education lecturers, and 240 employers, given a total of 278 respondents. The entire population was used for used for the study because it is of a manageable size. The instruments for data collection in this study were two structured questionnaires developed by the researcher after an extensive review of related literature. The instruments were titled Experiential Pedagogical Reform in Accounting Education (EPRAEQ) and Employer-Perceived Graduate Readiness (EPGRQ)**.** The research instruments were subjected to face and content validation to ensure that they adequately measured the variables of the study. The draft questionnaires were presented to three experts comprising two experts in Business Education (Accounting Education), and one expert in Measurement and Evaluation, all from the Faculty of Education, River State University. Reliability of the instruments was established through a pilot study conducted outside the study area using respondents from Akwa-Ibom state which yielded of 0.78. The questionnaires were administered personally by the researcher. The data that was collected for this study was coded, entered and analyzed using the Statistical Package for the Social Sciences (SPSS) version 27. Data was tested using Pearson Product Moment Correlation Coefficient (PPMC) at a 0.05 level of significance. The hypotheses were tested using the Pearson Product Moment Correlation Coefficient, (PPMC), because the study sought to determine the relationship between experiential pedagogical reform in Accounting Education and employers-perceived graduate readiness.

RESULTS

Data Presentation and Analysis

Research Question 1: *What is the relationship between case-based learning and employer perceived graduate readiness in Accounting Education in universities in Rivers and Bayelsa States?*

Table 1: Calculated r of the Relationship that Exists Between Case-Based Learning and Employer Perceived Graduate Readiness in Accounting Education in Universities in Rivers and Bayelsa States (N= 244)

			Case-based learning	**Employer perceived graduate readiness in Accounting Education**
Pearson Correlation	**Case-based learning**	Correlation Coefficient	1.000	.743
		Sign. (2-tailed)	.	.001
		N	244	244
	Employer perceived graduate readiness in Accounting Education	Correlation Coefficient	.743	1.000
		Sig. (2-tailed)	.001	.
		N	244	244

* Correlation is significant at the 0.05 level (2-tailed).

Source: SPSS 27.0 Data Output, 2026

Table 1 presents the Pearson Product Moment Correlation (PPMC) analysis of the relationship between case-based learning and employer perceived graduate readiness in Accounting Education in universities in Rivers and Bayelsa States. The correlation coefficient of 0.743 indicates a strong positive relationship between case-based learning and employer perceived graduate readiness in Accounting Education. This implies that increased utilization of case-based learning is associated with higher levels of employer

perceived graduate readiness. In other words, as Accounting Education programmes increasingly adopt case-based learning approaches, graduates are more likely to demonstrate the competencies, practical skills, critical thinking abilities, and workplace readiness expected by employers. Since the p-value (0.001) is less than the 0.05 level of significance, the observed relationship is statistically significant and unlikely to have occurred by chance. Therefore, the findings suggest that case-based learning is an important instructional strategy for enhancing employer perceived graduate readiness among Accounting Education graduates in universities in Rivers and Bayelsa States.

Null Hypothesis ($H_0$1): There is no Significant Relationship Between Case-Based Learning and Employer Perceived Graduate Readiness in Accounting Education in Universities in Rivers and Bayelsa States

Based on the Pearson correlation analysis, r = 0.743 and p = 0.001 < 0.05. Therefore, the null hypothesis is rejected, while the alternative hypothesis is accepted. This indicates that there is a statistically significant strong positive relationship between case-based learning and employer perceived graduate readiness in Accounting Education in universities in Rivers and Bayelsa States. The finding implies that effective implementation of case-based learning contributes significantly to improving graduates' readiness for employment as perceived by employers.

Research Question 2: *What is the relationship between Project-based learning and employer perceived graduate readiness in Accounting Education in universities in Rivers and Bayelsa States?*

Table 2: Calculated r of the Relationship that Exists Between Project-Based Learning and Employer Perceived Graduate Readiness in Accounting Education in Universities in Rivers and Bayelsa States (N= 244)

			Project-based learning	**Employer perceived graduate readiness in Accounting Education**
Pearson Correlation	**Project-based learning**	Correlation Coefficient	1.000	.822
		Sign. (2-tailed)	.	.001
		N	244	244
	Employer perceived graduate readiness in Accounting Education	Correlation Coefficient	.722	1.000
		Sig. (2-tailed)	.001	.
		N	244	244

Correlation is significant at the 0.05 level (2-tailed).

Source: SPSS 27.0 Data Output, 2026

Table 2 presents the Pearson Product Moment Correlation (PPMC) analysis of the relationship between project-based learning and employer perceived graduate readiness in Accounting Education in universities in Rivers and Bayelsa States. The correlation coefficient of r = 0.822 indicates a very strong positive relationship between project-based learning and employer perceived graduate readiness in Accounting Education. This implies that greater adoption and implementation of project-based learning are associated with higher levels of graduate readiness as perceived by employers. Project-based learning provides students with opportunities to apply theoretical knowledge to real-world accounting tasks, develop problem-solving and teamwork skills, improve communication abilities, and gain practical experience that enhances their employability.

Since the p-value (0.001) is less than the 0.05 level of significance, the relationship is statistically significant. This indicates that the observed association is unlikely to have occurred by chance. Therefore, the findings suggest that project-based learning plays a significant role in enhancing employer perceived graduate readiness among Accounting Education graduates in universities in Rivers and Bayelsa States.

Null Hypothesis ($H_0$2): There is no Significant Relationship Between Project-Based Learning and Employer Perceived Graduate Readiness in Accounting Education in Universities in Rivers and Bayelsa States

Based on the Pearson Product Moment Correlation analysis, the correlation coefficient is r = 0.822 with a p-value = 0.001, which is less than the 0.05 level of significance. Therefore, the null hypothesis is rejected, while the alternative hypothesis is accepted. The result indicates that there is a statistically significant very strong positive relationship between project-based learning and employer perceived graduate readiness in Accounting Education in universities in Rivers and Bayelsa States. This finding implies that increased implementation of project-based learning significantly improves the readiness of Accounting Education graduates for the workplace, as perceived by employers.

DISCUSSION OF FINDINGS

Relationship between Case-Based Learning and Employer Perceived Graduate Readiness in Accounting Education.

The study found that case-based learning had a strong positive and statistically significant relationship with employer perceived graduate readiness in Accounting Education in universities in Rivers and Bayelsa States. This finding suggests that exposing students to real-world accounting cases enhances their ability to apply theoretical knowledge to practical situations, thereby improving the competencies and professional attributes required by employers. Case-based learning promotes analytical thinking, decision-making, problem-solving, and professional judgment, which are indispensable in modern accounting practice. It also provides opportunities for students to examine authentic business situations, evaluate alternative solutions, and justify their decisions using accounting principles. Consequently, graduates who experience case-based instruction are more likely to demonstrate workplace readiness and perform effectively in professional accounting roles.

The finding is consistent with the study of Al-Htaybat et al (2023), who reported that case-based teaching significantly enhances students' professional competence, analytical reasoning, and readiness for employment by exposing learners to realistic accounting and business problems. Similarly, Jackson and Michelson (2022) found that authentic case-based instructional strategies improve graduates' employability by strengthening critical thinking, communication, and decision-making skills demanded by employers. Likewise, Kavanagh and O'Donnell (2021) observed that accounting graduates who were exposed to case-based learning demonstrated higher levels of workplace competence and adaptability than those taught predominantly through conventional lecture methods. These studies reinforce the present finding that case-based learning is an effective pedagogical strategy for preparing Accounting Education graduates for the labour market.

The researcher is of the view that case-based learning is an effective experiential pedagogical approach that bridges the gap between theoretical instruction and professional accounting practice. It immerses students in realistic, complex scenarios that require applying theory to messy real-world situations. By exposing students to authentic accounting scenarios, it develops analytical thinking, problem-solving, and professional judgment, thereby enhancing employer perceived graduate readiness and preparing graduates to function effectively in today's dynamic workplace.

Relationship between Project-Based Learning and Employer Perceived Graduate Readiness in Accounting Education

The study found that project-based learning had a very strong positive and statistically significant relationship with employer perceived graduate readiness in Accounting Education. This indicates that involving students in practical, project-oriented learning activities substantially improves their readiness for employment by enabling them to integrate theoretical concepts with practical applications. Project-based learning encourages students to investigate real accounting problems, work collaboratively, manage projects, and produce practical solutions, thereby developing technical, interpersonal, and organizational skills required in contemporary workplaces.

This finding agrees with Guo (2022), Isa et al (2020), and Agboola (2024), who found that project-based learning significantly improves students' problem-solving abilities, teamwork, communication skills, and workplace preparedness across higher education programmes. Similarly, Ihim and Nwanyanwu (2023), Aminu and Nasiru (2025), reported that project-based learning enhances students' employability competencies by promoting independent learning, creativity, collaboration, and critical thinking. In Accounting Education specifically, de Villiers (2023) concluded that project-oriented accounting instruction enables students to acquire practical competencies and professional confidence required for successful transition into the workplace. These studies support the present finding that project-based learning is one of the most effective experiential pedagogical approaches for developing employer-valued graduate competencies.

The researcher believes that project-based learning provides students with meaningful opportunities to integrate theoretical knowledge with practical experience, turning abstract knowledge to applied skills. Students learn by 'doing', which improves retention and builds real problem-solving, collaboration and critical thinking abilities. It also better prepares learners for the workplace, where success depends less on recalling facts, and more on managing projects, working with others and adapting to open-ended challenges. The very strong relationship observed suggests that engaging students in real-life accounting projects equips them with technical, interpersonal, and organizational competencies that are highly valued by employers. Therefore, project-based learning should be widely adopted as a core instructional strategy in Accounting Education.

RECOMMENDATIONS

Based on the findings of the study the following recommendations were made:

1. Universities offering Accounting Education should increase the integration of case-based learning into accounting courses by exposing students to real-life business and accounting scenarios that will strengthen their analytical, problem-solving, and decision-making skills, thereby improving their readiness for employment.
2. Accounting Education lecturers should adopt project-based learning as a regular instructional strategy by assigning practical, industry-related projects that enable students to apply theoretical knowledge, develop workplace competencies, and enhance their employability.

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