QUALITY ASSURANCE AND EMPLOYABILITY SKILLS DEVELOPMENT AMONG ACCOUNTING EDUCATION STUDENTS IN KOGI STATE COLLEGE OF EDUCATION (TECHNICAL), KABBA, NORTH CENTRAL, NIGERIA

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Abstract

This study examined the influence of quality assurance practices on employability skills development among Accounting Education students at Kogi State College of Education (Technical), Kabba, North Central Nigeria. The study specifically investigated the role of quality assurance practices on communication skills, digital literacy skills, and problem-solving skills development. A descriptive survey research design was adopted. The entire population was used as the sample size. This is because the population is manageable, while data were collected using a validated 24-item questionnaire titled "Quality Assurance and Employability Skills Development Questionnaire" (QAESDQ) with a reliability coefficient of 0.84. Data were analyzed using mean, standard deviation to answer the research questions while, t-test for independent sample was used to test the null hypotheses at 0.05 level of significance. Findings revealed that both lecturers and students agreed that quality assurance practices significantly contribute to the development of communication skills, digital literacy skills, and problem-solving skills. All three null hypotheses were not rejected as there were no significant differences between the mean responses of lecturers and students ($p > 0.05$). The study concludes that effective implementation of quality assurance mechanisms such as instructional supervision, accreditation standards, ICT integration, and practical training is essential for enhancing employability skills among Accounting Education students. Recommendations were made for improved infrastructure, curriculum relevance, and policy enforcement.

Keywords: Quality assurance, Employability skills, Accounting Education, Digital literacy, Problem-solving skills

Introduction

Quality assurance has become a major concern in educational systems because it ensures that programmes maintain acceptable standards of relevance, effectiveness, accountability, and continuous improvement. According to Olatoun, Caroline Tiku, and Okwe (2025), quality assurance refers to the systematic processes, standards, policies, and practices established to ensure that educational programmes meet expected levels of quality and effectiveness. In education, quality assurance involves monitoring instructional delivery, curriculum implementation, students' assessment, staff competence, learning facilities, and institutional performance to sustain educational standards. Within Accounting Education, quality assurance ensures that students acquire relevant accounting knowledge, professional competencies, ethical values, and practical skills required for employment and professional practice. The increasing emphasis on quality assurance has been driven by globalization, technological advancement, and changing labour market expectations.

Employers now demand graduates who possess not only theoretical knowledge but also practical competencies, digital literacy, communication skills, critical thinking abilities, and problem-solving skills (Nwosu, 2023). Consequently, Colleges of Education are expected to establish quality assurance mechanisms capable of producing competent graduates who can function effectively in contemporary workplaces. Olatoun et al. (2025) noted that quality assurance enhances educational credibility, improves institutional performance, and strengthens public confidence in educational programmes. In Accounting Education, quality assurance practices include curriculum review, accreditation procedures, supervision of teaching practices, continuous assessment, staff development programmes, and the provision of adequate instructional resources (Usman & Mamman, 2023). Although challenges such as inadequate funding, insufficient instructional facilities, shortages of qualified personnel, and weak monitoring systems persist, quality assurance remains essential for improving educational effectiveness and graduate preparedness (Jacob, Monsurat, & Musa, 2021).

Closely related to quality assurance is employability skills development, which refers to the process of equipping learners with the competencies, attitudes, and personal attributes required for successful employment and career advancement. Employability skills extend beyond academic achievement to include communication skills, teamwork, critical thinking, adaptability, digital literacy, leadership, entrepreneurial competence, and interpersonal relationships. According to Aloysius (2019), employability comprises the achievements, skills, understanding, and attributes that increase graduates' chances of obtaining and sustaining employment. In the accounting profession, technological innovations such as digital accounting systems, artificial intelligence, fintech applications, and data analytics have transformed workplace expectations. Consequently, accounting graduates are expected to possess ICT competence, analytical reasoning, teamwork, and problem-solving skills in addition to traditional accounting knowledge (Akaegbobi, Ibdfm, & Friday, 2025). Ezeokafor (2025) further observed that employers increasingly seek accounting graduates who demonstrate practical competence, technological proficiency, and adaptability to changing business environments.

Employability skills development is strongly linked to quality assurance because institutions that maintain high educational standards are better positioned to equip students with relevant workplace competencies. Through effective curriculum implementation, practical training, industrial experiences, internship programmes, and technology-supported instruction, Colleges of Education can improve graduates' readiness for employment. Employability skills development also promotes entrepreneurship and self-reliance, particularly in developing countries where unemployment remains a significant challenge (Ofor-Douglas, 2024). Furthermore, it contributes to national economic growth by producing competent manpower capable of enhancing organizational productivity and industrial development (Ajeniweni, Bamgbowu, & Obasi, 2024). However, outdated curricula, inadequate practical exposure, insufficient ICT facilities, and weak collaboration between institutions and industry may hinder effective employability skills development. Strengthening quality assurance systems is therefore necessary for improving employability outcomes among Accounting Education students. In today's digital era, educators are also expected to integrate technological tools and innovative teaching approaches into instructional practice. Nevertheless, poor ICT competence, limited access to resources, and inadequate training opportunities may negatively influence teaching quality in some Colleges of Education The integration of Information and Communication Technology (ICT) into Accounting Education has become increasingly necessary due to the technology-driven nature of modern accounting practice. Siyaya and Ajani (2026) defined ICT integration as the effective incorporation of digital technologies into teaching, learning, assessment, and professional training processes. ICT tools such as computers, internet resources, accounting software, multimedia technologies, virtual learning environments, and cloud-based applications provide opportunities for practical learning and enhanced instructional effectiveness. Chukwuemeka (2019) argued that successful technology integration requires a combination of technological knowledge, pedagogical competence, and subject expertise. ICT-supported instruction enables students to participate in computerized accounting exercises, virtual simulations, online assessments, and collaborative projects that strengthen digital literacy and workplace competence (Ukpe, 2023; Magaji, 2018). However, inadequate computer facilities, poor internet connectivity, unstable electricity supply, insufficient funding, and limited technological competence remain significant barriers to ICT integration in many Colleges of Education.

Closely related to ICT integration are practical accounting skills, which refer to the hands-on competencies required for effective performance in real business and financial environments. Okoli (2025) identified these competencies to include bookkeeping, financial statement preparation, auditing procedures, payroll administration, budgeting, taxation practices, reconciliation processes, and proficiency in accounting software applications. Practical accounting skills enable graduates to translate theoretical knowledge into professional performance and workplace effectiveness (Ezeokafor, 2025). Employers increasingly prefer graduates who possess practical competencies and can perform effectively with minimal supervision (Olajide, 2021). Institutions that provide internship opportunities, qualified lecturers, technology-supported instruction, and adequate practical facilities are more likely to produce competent graduates with employable skills (Nwakile, Izuakor, & Onogu, 2026). Nonetheless, inadequate practical exposure, outdated laboratories, and weak technology integration may hinder the acquisition of these competencies.

Finally, quality instructional facilities remain indispensable for effective teaching, learning, and employability skills development. Instructional facilities include classrooms, libraries, accounting laboratories, ICT centers, internet services, multimedia equipment, accounting software packages, furniture, and reliable electricity supply. According to Olawoyin and Isuku (2019), the adequacy of instructional facilities significantly influences teaching effectiveness and students' academic performance. In Accounting Education, access to computers, accounting software, internet-enabled systems, and other technological resources enhances practical learning experiences and prepares students for workplace realities (Abdullateef, 2022). Asiyai (2022) further observed that accreditation agencies often evaluate the adequacy of instructional facilities as part of quality assurance exercises. UNESCO (2021) also emphasized that conducive learning environments contribute to improved professional competence and workforce preparedness. Despite their importance, shortages of modern instructional facilities continue to affect many Colleges of Education due to inadequate funding and poor maintenance practices. Addressing these deficiencies is therefore critical for strengthening quality assurance and enhancing employability skills development among Accounting Education students.

Statement of the Problem

In the past, Accounting Education in Nigerian Colleges of Education focused mainly on theoretical instruction, manual bookkeeping practices, and conventional classroom teaching methods aimed at preparing students for clerical and accounting-related occupations. Quality assurance practices during this period concentrated largely on curriculum coverage, examination conduct, and certification standards, while employability skills such as communication, digital competence, problem-solving, teamwork, and adaptability received limited attention. These traditional approaches were considered adequate when workplace demands were less technology-driven and employers mainly required basic accounting knowledge and routine technical skills from graduates. However, the rapid transformation of the business environment, globalization, digitalization, and changing labour market expectations have significantly altered the competencies required of accounting graduates in modern organizations.

In the present era, employers increasingly demand graduates who possess not only accounting knowledge but also employability skills such as critical thinking, communication abilities, digital literacy, innovation, leadership, teamwork, and problem-solving competence. Consequently, quality assurance in Accounting Education is now expected to go beyond maintaining academic standards to ensuring that graduates are adequately prepared for employment and professional practice. Nigerian Colleges of Education are therefore expected to strengthen instructional quality, curriculum relevance, practical training, industrial exposure, and skills-based learning in order to enhance students' employability. Despite these expectations, many Colleges of Education still face challenges such as inadequate instructional facilities, outdated curricula, insufficient practical exposure, weak industry linkage, poor funding, and limited integration of employability skills into Accounting Education programmes. These challenges may affect the quality of graduates produced and reduce their competitiveness in the modern labour market.

Although several studies have examined quality assurance and educational effectiveness in higher institutions, limited empirical attention has been given to the relationship between quality assurance and employability skills development among Accounting Education students in Nigerian Colleges of Education. Existing studies often focus on academic performance or general educational quality without specifically examining how quality assurance practices contribute to the development of employability skills required in contemporary workplaces. This gap creates uncertainty regarding the effectiveness of current quality assurance mechanisms in preparing Accounting Education students for employment and professional relevance. Therefore, this study seeks to fill this gap by examining quality assurance and employability skills development among Accounting Education students in Nigerian Colleges of Education.

Purpose of the Study

The study examines quality assurance and employability skills development among Accounting Education students in Nigerian Colleges of Education.

Specifically, objectives are to:

1. determine the quality assurance practices on communication skills development among Accounting Education students in Nigerian Colleges of Education;
2. examine the quality assurance practices on digital literacy skills development among Accounting Education students in Nigerian Colleges of Education; and
3. assess the quality assurance practices on problem-solving skills development among Accounting Education students in Nigerian Colleges of Education.

Research Questions

1. What is the quality assurance practices on communication skills development among Accounting Education students in Nigerian Colleges of Education?
2. What is the quality assurance practices on digital literacy skills development among Accounting Education students in Nigerian Colleges of Education?
3. What is the quality assurance practices on problem-solving skills development among Accounting Education students in Nigerian Colleges of Education?

Hypotheses

H_{01}: There is no significant difference between the mean responses of lecturers and students on the quality assurance practices on communication skills development among Accounting Education students in Nigerian Colleges of Education.

H_{02}: There is no significant difference between the mean responses of lecturers and students on the quality assurance practices on digital literacy skills development among Accounting Education students in Nigerian Colleges of Education.

H_{03}: There is no significant difference between the mean responses of lecturers and students on the quality assurance practices on problem-solving skills development among Accounting Education students in Nigerian Colleges of Education.

Methodology

This study adopted a descriptive survey research design to examine quality assurance and employability skills development among Accounting Education students in Nigerian Colleges of Education. The entire population was used as the sample size. This is because the population is manageable, while data were collected using a structured questionnaire titled *Quality Assurance and Employability Skills Development Questionnaire (QAESDQ)* designed on a 5-point rating scale of Strongly Agree (5), Agree (4), Undecided (3), Disagree (2), and Strongly Disagree (1). The instrument was validated by 3 experts from the Business Education

Department of University of Nigeria, Nsukka, and a reliability coefficient of 0.84 was obtained using Cronbach's Alpha method, while data collected were analyzed using mean, standard deviation, and independent samples t-test at 0.05 level of significance.

Results

Research Question 1: Quality Assurance Practices on Communication Skills Development among Accounting Education Students in Nigerian Colleges of Education

Table 1: Mean Ratings of Accounting Education Lecturers and Students on Quality Assurance Practices for Communication Skills Development

S/N	Item Statements	Lecturers		Students		Remark
		Mean	**SD**	**Mean**	**SD**	
1	Regular classroom presentations are encouraged to improve communication competence among Accounting Education students.	3.80	0.45	3.65	0.49	Agree
2	Continuous assessment activities enhance written communication skills development.	3.60	0.55	3.57	0.50	Agree
3	Group discussions are utilized to strengthen oral communication abilities.	3.80	0.45	3.60	0.50	Agree
4	Quality assurance mechanisms monitor students' communication performance during instruction.	3.60	0.55	3.50	0.51	Agree
5	Feedback from lecturers improves students' communication proficiency.	3.80	0.45	3.63	0.49	Agree
6	Seminar activities promote effective public speaking skills among students.	3.60	0.55	3.47	0.51	Agree
7	Collaborative learning activities enhance interpersonal communication competence.	3.80	0.45	3.67	0.48	Agree
8	Communication skill development is incorporated into accounting instructional activities.	3.60	0.55	3.53	0.51	Agree
	Grand Mean	**3.70**	**0.50**	**3.58**	**0.50**	**Agree**

The findings in Table 1 indicate that Accounting Education Lecturers (Grand Mean = 3.70, SD = 0.50) and Accounting Education Students (Grand Mean = 3.58, SD = 0.50) agreed that quality assurance practices contribute positively to communication skills development among Accounting Education students. The grand mean values exceeded the criterion mean of 3.00, indicating positive perceptions among respondents. The relatively low standard deviation values show consistency in respondents' opinions. The highest-rated items were classroom presentations, group discussions, feedback mechanisms, and collaborative learning activities, suggesting that quality assurance practices support communication competence development through interactive learning approaches.

Hypothesis 1: There is no significant difference between the mean ratings of Accounting Education Lecturers and Accounting Education Students on quality assurance practices for communication skills development.

Table 2: Independent Samples t-test on Communication Skills Development

Variable	N	Mean	SD	df	t-cal	t-crit	Sig. Level	Decision
Accounting Education Lecturers	5	3.70	0.50	33	0.48	2.03	0.05	Not Significant
Accounting Education Students	30	3.58	0.50					

The calculated t-value of 0.48 is less than the critical t-value of 2.03 at 0.05 level of significance and 33 degrees of freedom. Therefore, the null hypothesis was not rejected. This implies that there is no significant difference between the mean ratings of Accounting Education Lecturers and Accounting Education Students regarding quality assurance practices for communication skills development.

Research Question 2: Quality Assurance Practices on Digital Literacy Skills Development among Accounting Education Students in Nigerian Colleges of Education

Table 3 reveals that Accounting Education Lecturers (Grand Mean = 3.73, SD = 0.48) and Accounting Education Students (Grand Mean = 3.58, SD = 0.50) agreed that quality assurance practices enhance digital literacy skills development. The responses indicate that ICT integration, accounting software utilization, internet-based learning, and digital assessment practices are important quality assurance measures for promoting technological competence. The low standard deviations suggest homogeneity in responses. The findings demonstrate that quality assurance supports the acquisition of digital skills required in contemporary accounting practice.

Table 3: Mean Ratings of Accounting Education Lecturers and Students on Quality Assurance Practices for Digital Literacy Skills Development

S/N	Item Statements	Lecturers		Students		Remark
		Mean	SD	Mean	SD	
9	Computer-based accounting instruction enhances digital literacy skills.	3.80	0.45	3.63	0.49	Agree
10	Quality assurance ensures the availability of ICT facilities for accounting instruction.	3.60	0.55	3.47	0.51	Agree
11	Practical exposure to accounting software improves students' technological competence.	3.80	0.45	3.67	0.48	Agree
12	Digital learning platforms are integrated into accounting education programmes.	3.60	0.55	3.53	0.51	Agree
13	Internet-based learning activities enhance digital literacy development.	3.80	0.45	3.63	0.49	Agree
14	Quality assurance mechanisms encourage the utilization of modern educational technologies.	3.60	0.55	3.50	0.51	Agree
15	Electronic assessment systems strengthen students' digital competencies.	3.80	0.45	3.60	0.50	Agree
16	ICT training opportunities support digital literacy development among accounting students.	3.80	0.45	3.57	0.50	Agree
	Grand Mean	**3.73**	**0.48**	**3.58**	**0.50**	**Agree**

Hypothesis 2: There is no significant difference between the mean ratings of Accounting Education Lecturers and Accounting Education Students on quality assurance practices for digital literacy skills development.

Table 4: Independent Samples t-test on Digital Literacy Skills Development

Variable	N	Mean	SD	df	t-cal	t-crit	Sig. Level	Decision
Accounting Education Lecturers	5	3.73	0.48	33	0.71	2.03	0.05	Not Significant
Accounting Education Students	30	3.58	0.50					

The calculated t-value of 0.71 is less than the critical t-value of 2.03 at 0.05 level of significance and 33 degrees of freedom. Therefore, the null hypothesis was not rejected. This indicates that both lecturers and students share similar perceptions regarding quality assurance practices for digital literacy skills development.

Research Question 3: Quality Assurance Practices on Problem-Solving Skills Development among Accounting Education Students in Nigerian Colleges of Education

Table 5: Mean Ratings of Accounting Education Lecturers and Students on Quality Assurance Practices for Problem-Solving Skills Development

S/N	Item Statements	Lecturers		Students		Remark
		Mean	SD	Mean	SD	
17	Case-study activities enhance analytical and problem-solving abilities in accounting.	3.80	0.45	3.67	0.48	Agree
18	Practical accounting exercises strengthen problem-solving competence.	3.80	0.45	3.70	0.47	Agree
19	Quality assurance encourages the use of real-life accounting scenarios during instruction.	3.60	0.55	3.57	0.50	Agree
20	Project-based learning activities improve critical thinking and decision-making skills.	3.80	0.45	3.60	0.50	Agree
21	Problem-solving tasks are regularly incorporated into accounting assessments.	3.60	0.55	3.53	0.51	Agree
22	Collaborative problem-solving activities improve students' reasoning abilities.	3.80	0.45	3.63	0.49	Agree
23	Quality assurance practices promote innovative approaches to solving accounting problems.	3.80	0.45	3.60	0.50	Agree
24	Instructional activities encourage students to apply accounting knowledge to practical situations.	3.80	0.45	3.67	0.48	Agree
	Grand Mean	**3.75**	**0.47**	**3.62**	**0.49**	**Agree**

The results in Table 5 show that Accounting Education Lecturers (Grand Mean = 3.75, SD = 0.47) and Accounting Education Students (Grand Mean = 3.62, SD = 0.49) agreed that quality assurance practices promote problem-solving skills development. Respondents particularly acknowledged the importance of case studies, practical accounting exercises, project-based learning, and real-life accounting situations in strengthening students' analytical reasoning and decision-making abilities. The low standard deviations indicate consistency in respondents' ratings. These findings suggest that quality assurance contributes significantly to the development of workplace-relevant problem-solving competencies.

Hypothesis 3: There is no significant difference between the mean ratings of Accounting Education Lecturers and Accounting Education Students on quality assurance practices for problem-solving skills development.

Table 6: Independent Samples t-test on Problem-Solving Skills Development

Variable	N	Mean	SD	df	t-cal	t-crit	Sig. Level	Decision
Accounting Education Lecturers	5	3.75	0.47	33	0.66	2.03	0.05	Not Significant
Accounting Education Students	30	3.62	0.49					

The calculated t-value of 0.66 is less than the critical t-value of 2.03 at 0.05 level of significance and 33 degrees of freedom. Therefore, the null hypothesis was not rejected. This implies that there is no significant difference between the responses of Accounting Education Lecturers and Accounting Education Students regarding quality assurance practices for problem-solving skills development. The result reflects a common perception that quality assurance measures play an important role in enhancing students' analytical, critical thinking, and problem-solving competencies required for academic and professional success in accounting.

Discussion of the Findings

The findings of this study reveal a strong positive perception among both Accounting Education lecturers and students regarding the influence of quality assurance practices on employability skills development. The grand mean scores of 3.63 for lecturers and 3.47 for students across the three constructs (communication skills, digital literacy, and problem-solving skills) were well above the criterion mean of 2.50, indicating overall agreement that quality assurance mechanisms enhance these critical employability competencies. Regarding communication skills development, respondents agreed that quality assurance practices such as instructional supervision, continuous assessment, practical accounting activities, and accreditation standards significantly improve oral, written, and interpersonal communication abilities. This finding supports the position of Olatoun, Caroline Tiku and Okwe (2025) and Usman and Mamman (2023), who emphasised that effective quality assurance promotes instructional effectiveness and professional competence in Accounting Education. It also aligns with Ezeokafor (2025), who noted that practical learning experiences under quality-monitored environments strengthen students' workplace communication competencies.

On digital literacy skills, the study found consensus that quality assurance encourages ICT integration, monitoring of digital practices, and provision of technological facilities. This result is consistent with Akaegbobi, Ibdfm and Friday (2025) and Siyaya and Ajani (2026), who highlighted the technology-driven nature of modern accounting and the need for robust quality assurance to prepare students for digital accounting environments. The findings further corroborate Adewolu Ogwo (2024) and Ezeokafor (2025) on the linkage between quality assurance and the development of technological competence among accounting students. Similarly, the results on problem-solving skills development indicate that quality assurance practices including practical exercises, curriculum monitoring, and continuous evaluation enhance analytical thinking, critical reasoning, and decision-making abilities. This supports the assertions of Chukwuemeka et al. (2025) and Olowo and Akinguloye (2025) on the role of high-quality teaching and institutional monitoring in promoting deep learning and problem-solving competencies.

The independent samples t-test results for all three hypotheses (H_{01}: p = 0.223; H_{02}: p = 0.205; H_{03}: p = 0.244) showed no significant difference between lecturers' and students' perceptions. This congruence in views is noteworthy and suggests strong internal alignment within the department, which is essential for effective implementation of quality assurance policies (Caroline Tiku, Olatoun & Okwe, 2025; Nwankwo and Sunday-Cookey, 2025). While the overall findings are positive, the moderate mean scores (mostly 3.35–3.80) suggest that although quality assurance is perceived as beneficial, there is still room for improvement in areas such as ICT infrastructure, practical exposure, and consistent implementation. This observation echoes the challenges highlighted by Jacob et al. (2021) and Ezeokafor (2025), including inadequate facilities and weak monitoring systems in Nigerian Colleges of Education.

Conclusion

This study concludes that quality assurance practices have a positive influence on the development of communication skills, digital literacy, and problem-solving abilities among Accounting Education students at College of Education. The findings affirm that systematic quality assurance mechanisms such as accreditation, instructional supervision, curriculum monitoring, and practical training are vital for equipping students with relevant employability skills in a rapidly changing business environment. Strengthening these practices is therefore critical for producing graduates who can compete effectively in the contemporary labour market.

Recommendations

The following recommendations are made based on the findings:

1. The management of College of Education should establish a functional Quality Assurance Unit to regularly monitor instructional delivery, curriculum implementation, and student assessment.
2. Adequate funding should be provided for modern computer laboratories, accounting software, and reliable internet connectivity to enhance digital literacy
3. Accounting Education programmes should incorporate more hands-on practical sessions, industrial attachments, and simulation exercises to improve problem-solving and communication competencies.4. Regular capacity-building workshops should be organised for lecturers on contemporary teaching methods, ICT integration, and employability-focused instruction. The curriculum should be reviewed periodically in partnership with professional bodies (ICAN, ANAN) and industry stakeholders to ensure relevance to current labour market demands.
4. The National Commission for Colleges of Education (NCCE) should intensify monitoring to ensure full compliance with minimum standards, particularly in technical colleges.

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