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Research Article

Developing the education for the students in the Business Schools Implementing of Teaching Computerized Accounting Software in business courses at the Universities

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ABSTRACT

The evolution of technology has changed society on almost every front. The uses and application of data have also transformed rapidly with the onset of information technology. The accounting industry has not been left behind in terms of technological development. The accounting industry has adopted computerized accounting systems to replace ineffective manual systems. It is normal to find accounting firms using accounting software such as SAP, QuickBooks, among others. However, despite the significant adoption of new technology to enhance efficiency and generate competitive advantage, the learning institutions are lagging in embracing these changes. As a result, the accounting practitioners are experiencing shortages in the number of potential employees who are proficient in these computerized accounting tools. The primary objective of this research is to determine how knowledge in accounting software affects the probability of employment. The impact of accounting software on employability will help guide in the making of recommendations on a new accounting curriculum that would incorporate an outcome-based method of training. Upon determining the sample size using G*power, questions will be prepared, and the questionnaire distributed among the number of participants. The questions will sample opinions from individuals in both the college sector and the working environment. The responses will be analyzed using descriptive analysis. Statistical test, t-test to be specific, will also be conducted to determine the relationship between values in the group with technical accounting skills and those without. Data processing will be completed using SPSS. According to previous studies, it is expected that graduates who are conversant with the accounting software to have greater chances of employment compared to their counterparts without computerized accounting skills. Based on the expected result, a recommendation to introduce computerized accounting systems in accounting programs in colleges and universities is anticipated.

Keywords: Developing the education for the students in the Business Schools by Implementing Teaching Computerized Accounting Software in business courses at the Universities.

INTRODUCTION

Technology has created a huge impact on society over the past few years. It has impacted not only the business sector, but also other sectors such as healthcare, education, and communications. Businesses have been rapidly adapting to changing environments, and technology has influenced the success of these businesses to a great extent. The advent of data management, data analytics, and business intelligence has transformed the way companies conduct their business and achieve strategic growth in the long run [1]. Growing demand for automation processes has led to the development of a variety of financial software, which significantly reduces the workload of employees and minimization of errors [2,3].

Therefore, it is necessary to introduce the teaching of advanced technologies at the university level that will help the students become accustomed to technology before stepping out into the job market and to enhance the quality of service delivery. Accounting programs in colleges and universities should introduce teaching students accounting software tools such as QuickBooks, Excel, and PowerPoint. This software has become the necessary tool for changing international standards. Among the recent generation of accountants, there is a need to know about computer technology to transform the internal capital markets of the country.

Furthermore, given the strong competition in the current market, organizations and companies try as much as possible to improve

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their operational efficiency at the lowest cost possible to gain a competitive advantage over its rivals. Therefore, graduates who are only trained in manual accounting are more of a liability than an asset to such organization [4] Manual accounting systems process information longer as compared to computerized systems. In addition to that, manual systems require a larger workforce and thus

Increasing the labor cost of an organization, which contradicts the organization's need to reduce the operating cost [5]. The tedious maintenance, as well as the proneness to errors, necessitates the need to replace the manual systems with computerized systems.

The lack of graduates, however, who are fully trained in computerized accounting systems, makes the much need migration very difficult. The question is, does the current accounting curriculum fit into the modern world of technology? In most instances, graduate students only encountered the computerized accounting systems during internships. Although a theoretical background in manual accounting is essential in the conceptualization of the computerized accounting systems, early exposure to this software is invaluable. Therefore, while maintaining the current manual accounting curriculum, computerized accounting systems should be introduced to ensure that students are conversant with the current market requirements. It is from this background that it is imperative to investigate the need for computerized accounting curriculum teaching in business colleges.

STATEMENT OF THE PROBLEM

The problem addressed by this study stems from the expressed dissatisfaction with the level of accounting knowledge and skills exhibited by their new hires upon graduation [6]. This perceived lack of accounting knowledge and skill has resulted in an increase in the expenses by the employers, in terms of money and time that is wasted through induction and training sessions [4]. Suggest that it is true that the students in the field of accountancy lack skills and knowledge that are necessary for their career.

Therefore, one might conclude that accounting students understand theoretical concepts, but they lack practical knowledge. Businesses require accountants to be technologically savvy in the current work environment.

Working knowledge of basic computer theories such as MS Excel, and PowerPoint is compulsory to bag a job as an accountant in most of the multinational companies. It is of significant importance that accountants are knowledgeable of standard accounting information systems to guide and inform an organization's decision regarding which applications to implement to facilitate accounting functions. The gap between demands for skilled graduates with sound technical knowledge and the supply of technologically skilled students has significantly increased, given upgrading of accounting and analytical software [7] Practical knowledge areas for graduates include analytical thinking, problem-solving, and the use of the computerized accounting software, especially Excel. This desired knowledge base influences management to implement the computerized accounting software that will improve and enhance the technical skills of the students. The directors of accounting programs must also investigate whether the implementation of the accounting software tools will help the students to improve their problem-solving, technical, and analytical thinking skills in the field of commerce and industry [8]. Current research suggests that there exists a significant gap between the practical skills demanded by commerce and industry, and existing qualifications and competence level by accounting graduates. This research, therefore, stresses the fact that accounting graduates need to be conversant with technological changes in the accounting world. It is imperative, therefore, to keep pace with the latest advancements to gain an edge over other candidates

Therefore, the aim of this study is to recommend the best experiential learning style that Incorporates capstones and internships to address the outcry by accounting practitioners such as Employers. Through providing a recommendation about the introduction of accounting software curriculum in accounting programs in colleges and universities. In addition, this study seeks to provide information on how the introduction of accounting software curriculum in college and university accounting programs will be useful in making a positive impact on three different levels of beneficiaries in the society: employers, college and university accounting programs, and students' future.

PURPOSE OF THE STUDY

The primary purpose of this study is

To explore the importance and advantages of including accounting software in the curriculums of the academic careers of the students pursuing their graduate or post-graduate degree in the United States. In addition, this study will investigate the differences, if any, in the job placement of the students who know the accounting and software skills and the students who do not have accounting software skills. Therefore, this researcher uses quantitative and qualitative methods in the study. This researcher will also follow with an appropriately designed questionnaire to address the importance of the implementation of the accounting software in collegiate accounting programs in the United States.

The secondary objective of this research study is

To determine whether being knowledgeable about accounting software tools increases a graduate's probability of employment by an accounting firm. This will be achieved by analyzing the questionnaire responses of graduates who are conversant with computerized accounting systems with those who are only knowledgeable in manual accounting systems. Students without accounting software skills will act as a control group in this study. In addition to determining the percentage absorption into the job market, the researcher will design a scale to determine the quality of the job acquired by sample members. A greater percent absorption into the job market.

By graduates with accounting software skills would suggest the need to incorporate a computerized accounting system in college accounting programs.

THEORETICAL FRAMEWORK

Currently, most of the universities are using the traditional method of training instead of the outcome-based module. Ideally, outcome-based modules help students become more self-reliant, thus easily fitting into the job market. The lack of exposure to the computerized accounting systems in the traditional method of training, however, has made it difficult for students to transition from the college environment, which is generally just theoretical concept, to the job environment, which heavily relies on accounting software. Accounting practitioners prefer students

with knowledge of the accounting software in their organizations [6]. This is because proficiency in computerized accounting systems increases the competitive advantage of such organizations in the industry. Through the examination of the level of employability for both graduates and those without knowledge in computerized accounting systems, this research study seeks to expose the drawback of the traditional method of training.

The Kolb model of experimental learning can explain the dissatisfaction among the accounting practitioners about the level of qualification. According to the learning style, a model of experiential learning cycle involves four learning stages, including concrete experience, reflective observation, abstract conceptualization, and active experimentation [9].

According to David Kolb, these learning stages can be divided into the understanding and transformation dimension. The understanding dimension involves concrete experience and abstract conceptualization, which is the theoretical section of studies. However, to gain technical skills the transformation dimension ought to be included in the curriculum. Graduates from the Traditional method of training is not preferred by the employers since they lack in technical skill as a result of the omission of the transformation dimension in the current curriculum.

Therefore, the investigation of the benefits of computerized accounting systems, through the investigation of how knowledge in accounting software impacts employability, will showcase the importance of an academic system that applies experiential learning to build meta-cognitive skills, which would help fresh graduates to adapt to the accounting industry environment quickly. According to previous studies, teaching that includes concepts that will help in real-life situation, through field work, simulations, games, internship, and vocational training is the best way to ensure that graduates from Accounting programs in colleges and universities are technically equipped with accounting software skill, which is paramount in the current accounting practice [10]. Therefore, this study is intended to investigate the gap between the knowledge received from the classroom and the actual application of the concepts in accounting at the organization.

NATURE OF THE STUDY

In addition to quantitative data, I will also collect qualitative data using the appropriate methodologies. The quantitative method will involve descriptive analysis that presents quantitative data in the form of tables and graphs. Data collected using the questionnaire will then be collected and logged in the computer using the Statistical Package for Social Science (SPSS) [11].

From the questionnaires, the level of employability in the two groups will be analyzed and their mean compared. Additionally, the quality of the jobs that can be acquired by members of the two groups can also be identified. A scale will be devised to rate the quality of the job that is acquired by individuals with or without the computerized accounting systems knowledge. The quality of the job will be rated based on the size of the employer, the position in the organization and the financial benefit accrued. The open and closed-ended questions in the questionnaires will be coded to run simple descriptive analysis to get a report on the data status.

This method will help the management of the institution to get a brief idea regarding the importance of computerized accounting software in the curriculums of the colleges in the United States. With the help of SPSS software, this researcher will apply various inferential statistics, and is a part of data analytics software used by data scientists to analyze and edit data as and when required [12-38] .Some of the essential features include creating tables and charts, as well as running inferential statistics. To find out the importance of the implementation, a t-test will be conducted.

Therefore, both methods will show the importance of the implementation of accounting skills in corporate organizations. A t-test is a type of inferential statistic that can be used to identify whether there is a significant difference between the means of two groups. I will look at the t-statistic, the t-distribution values,

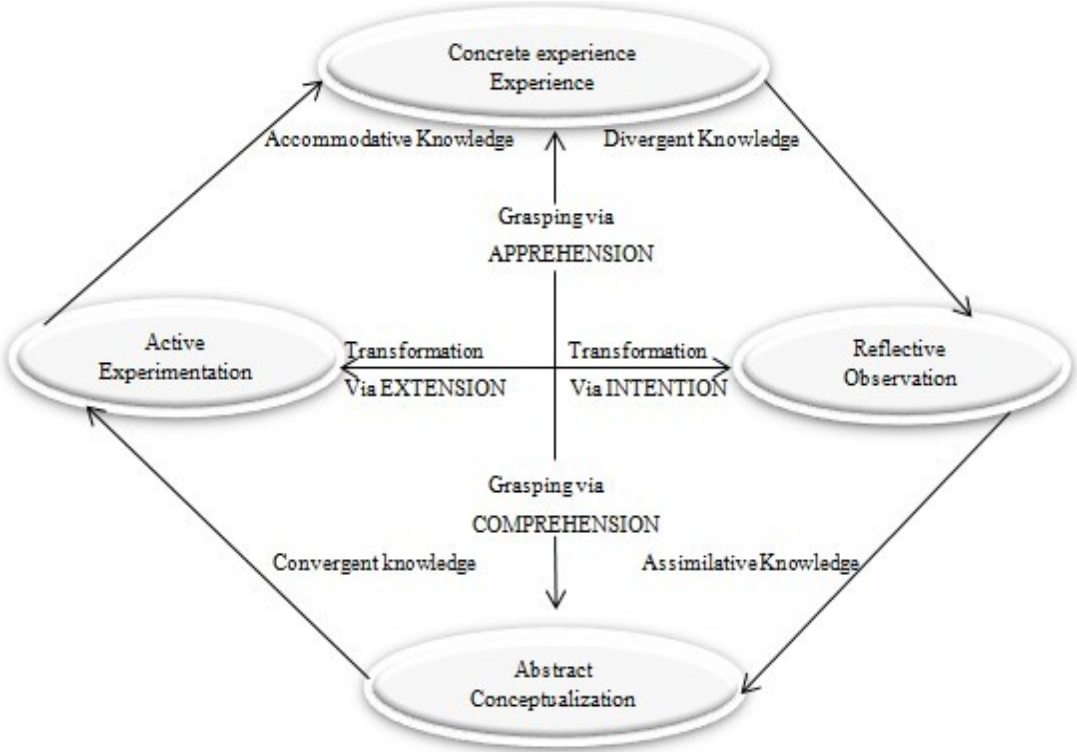

Figure 1: Kolb Model of experimental learning.

and the degree of freedom to come up with the probability of difference between the students and those without the knowledge of accounting software. The SPSS software uses other quantitative skills such as Cross Tabulation, Bivariate Statistics, Factor Analysis, and Cluster Analysis. My aim with this study is to use various inferential statistics. Independent variables, which are being equipped with computerized accounting skills and the lack of accounting software skills, will also be measured using a Likert scale that will be converted to mean values that can allow for the application of the t-test for comparison of group mean differences.

RESEARCH QUESTIONS

Some of the research questions that will be used in this study are as follows:

RQ1. How will the implementation of a computerized accounting curriculum improve accounting graduates' employability?

RQ2. What is the impact of accounting software skills on graduates' employability?

RQ3. What is the importance of accounting software to accounting students?

Hypothesis

H1: Computerized Accounting Skills will significantly increase a graduate's chances of employability.

H2: The introduction of a computerized accounting curriculum in accounting programs will align the students to the job market demand of individuals with hands-on accounting software skills such as (MS Excel, SAP, PowerPoint, and QuickBooks).

The target of the study is to investigate the effect that teaching accounting software, such as MS Excel, SAP, QuickBooks, and PowerPoint in accounting programs, has on the employability of accounting graduates. The second hypothesis will be tested based on the outcome of the study. If the investigation reflects that the students with computerized accounting skills are easily employed compared to those without these skills, it justifies the hypothesis given that the introduction of this software in Accounting programs in colleges and universities will improve the employability of these students because it has aligned their qualifications to the demands of the industry. If the outcome shows that there is no gap between those with and those without computerized accounting software when it comes to employability, the second hypothesis will be tested with the margin of error.

Hypothesis a margin of error

There is no gap in employability between graduates with computerized accounting skills, and those without accounting software skills.

There is a gap in employability between graduates with computerized accounting skills and those without computerized accounting software.

This study will be significant at three different levels: the impact of the new accounting software on the learners, a higher efficiency and cost savings, and institutional and program reputations, First, the assumption that students who learn accounting software in their academic studies will enjoy higher marketability in their job search and enhanced experiences among the other students. Second, the benefit gaining a higher efficiency in operations and the Cost savings from less necessary training are beneficial to the organization. Third, the reputations of students whose college and university programs provide technological training in accounting programs, as opposed to those that do not, will enjoy a higher reputational value among employers, ultimately increasing perspective student's value of the degree and the institution.

This will help with the observation of the level of competition among the other colleges. as well as contribute to enhancing the level of education in both colleges and universities.

Therefore, the aims of my study to recommend the best experiential learning style that incorporate capstones and internship so as to address the outcry by accounting practitioners such as Employers. Through providing a recommendation about the introduction of accounting software curriculum in accounting colleges.

My study will be useful and make a positive impact on three different levels in the community in the following ways:

The first level of impact on students

1. Will equip students with relevant technical skills and knowledge that are market oriented.
2. It will enable students to understand the digital transformations in the world of accounting and keep updated with the latest advancements to gain a competitive advantage over other candidates through job creation.
3. Will help the students to improve their problem-solving skills, technical skills, and analytical thinking skills in the field of commerce and industry [8].

The second level of impact on Employers

1. This will result in a decrease in the expenses by the employers in terms of money and time that is wasted through induction and training sessions.
2. Enhance quality service delivery to their customers, both domestically and internationally.
3. Maintain her position in the competitive market.

The third level of impact on business Schools

1. This will increase the number of students looking to study in these colleges because these schools provide a high quality of curriculum that will improve and enhance the technical skills and knowledge which is necessary for their career. That will be useful and make a positive impact on their future. Through bridging the significant gap between the practical skills demanded by commerce and industry, and existing qualifications and competence level by accounting graduates.
2. Thus increasing the flow of money to these colleges
3. Increase her importance of its position in the market of competitors among other colleges.

Population and Sample

This research study will assess the American accountancy job market and a few learning institutions, specifically the colleges and universities that have accounting programs. The geographical size and the number of academic institutions offering accounting

programs of study is significantly large, which creates a problem for this study. To mitigate the population size, the researcher chooses to study the research population in three-tiers. The first tier of the

Population is employers of accounting graduates. This tier includes employer organizations which, in this case, the researcher prefers to use private and public accounting firms that have employed not less than three accountants. The second tier of the population is the colleges and universities that have had at least three graduations. This is to ensure that the college has had a group of graduates in the job market for at least two years to have experienced the true state of the job market. The last tier of participants is accounting graduates from institutions across the country, preferably employees of the sampled firms, who graduated within the last ten years.

The sample size for the study is derived from the use of the Cochran formula. The Cochran's formula is stated for smaller populations as:

$$n = n_0 / 1 + [(n0 - 1)/N] \quad (1)$$

$$\text{Where, } n_0 = Z^2pq/e^2 \quad (2)$$

In this case, n is the sample size, N is the population size, and $n_{0\,is}$ the computed sample size for large populations. Z is the p-value from the z-tables, p is the estimated proportion of the population with the desired characteristics, q is 1-p, and e is the desired precision level or the margin of error. Beginning with the second part of the formula we find n_0 as follows;

Assuming an unknown population size, we assume that half of the population of employers have adopted computed assisted accounting; therefore, p = 0.5, q 1-p = 0.5. We want to achieve a 95% confidence interval for our data which gives us the Z value as 1.96 and the margin of error at 5%; therefore, e = 0.05.

$n_0 = (1.96^2 * 0.5*0.5)/0.05^2 = 385$ firms.

The first part of the formula gives an estimate for an unknown population. However, there are approximately 25,414 known accounting firms in the United States (clutch.co).

Therefore N= 25214 employers in this case. Applying the first part of the equation to reduce the size of our population. Consequently, n = 385/ [1+ (385-1)/225214] = 380 firms. The researcher intends to average this sample for the 50 states in the United States; yielding eight firms per state; therefore, the overall working sample will be 400 firms.

Therefore, the sample size for this study will be 400 firms. They are applying the same procedure for the colleges and universities that have accounting programs in the United States (where N=745, according to hotcoursesabroad.com) yields 255 accounting programs. Rounding this number to 300 yields an average sample of six colleges per state. The researcher will also sample 400 accountants who graduated within the last ten years and worked with the sampled firms for not more than seven years. Cluster sampling technique will be used to draw the sample for the study where States will be treated as clusters for sampling and study.

DATA COLLECTION AND ANALYSIS

The data collection for the study will be conducted by the use of questionnaires. Where acceptable, the researcher will use the Survey Monkey online platform to make it easy for the participants to complete the study faster. Alternatively, the researcher will mail the questionnaires to the institutions that may not prefer the online platform for the study. The researcher will also conduct a follow-up to confirm the validity and consistency of the data given. Survey Monkey is advantageous to this situation since it integrates with the Statistical Package for Social Sciences (SPSS) software. The SPSS is the preferred tool by the researcher in the analysis of the research data. It will also allow for identifying the similarities and differences in the data given from the different states.

The results from the data analysis will be presented in tables, charts, graphs, and other statistical calculations, as appropriate from the emergent data. The researcher will interpret and

Discuss the results in the next sections of this work and make conclusions as well as recommendations subject to the achieved results. The researcher will outline the policy issues about the findings herein so that the education system may match the job market requirement for accounting graduates.

SUMMARY

The evolution of technology has changed society in almost every front. The uses and application of data have also transformed rapidly with the onset of information technology. The accounting industry has not been left behind in terms of technological development. The accounting industry has adopted computerized accounting systems to replace ineffective manual systems. It is normal to find accounting firms using accounting software such as SAP, QuickBooks, among others. However, despite the significant adoption of new technology to enhance efficiency and generate competitive advantage, the learning institutions are lagging in embracing these changes. As a result, the accounting practitioners are experiencing shortages in the number of potential employees who are proficient in these computerized accounting tools. The primary objective of this research is to determine how knowledge in accounting software affects the probability of employment. The impact of accounting software on employability will help guide in the making of recommendations on a new accounting curriculum that would incorporate an outcome-based method of training.

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According to previous studies, it is expected that graduates who are conversant with the accounting software to have greater chances of employment compared to their counterparts without computerized accounting skills. Based on the expected result, a recommendation to introduce computerized accounting systems in accounting programs in colleges and universities is anticipated.

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