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SKILLS IN ACCOUNTING EDUCATION: A MEDIATING FACTOR OF
GUARANTEED JOB OPPORTUNITY

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STATEMENT OF AUTHENTICITY

We have read the university regulations relating to plagiarism and certify that this report is all our own work and do not contain any unacknowledged work from any other source. We also declare that we have been under supervision for this report herein submitted.

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ABSTRACT

The purpose of this paper was to assess the skills acquired in accounting education as a mediating factor of guaranteed job opportunity. The main objective was to assess basic accounting skills, computer skills, analytical or intellectual skills, communication skills and management skills as catalyst for job opportunity. Data were collected from employers and/or entrepreneurs from various business institutions within Kumasi metropolis. Data were analysed quantitatively. Results indicated that accounting skills (basic accounting skills, computer skills, analytical skills, communication skills and management skills) acquired in accounting education enhances students' employability. The study, therefore, recommended that the government can collaborate with professional accounting bodies, universities and other business training institutions to train and retrain the youth's skills in accounting education and so as to enhance their employability. Also educators should always contact employers to know the needs the job market so as to train people who will fit into the job market.

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DEDICATION

To Our Heavenly Father, and our risen savior. Who have brought us this far, giving us strength and guidance through this journey.

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CHAPTER ONE

INTRODUCTION

1.0 Background of the Study

Unemployment is a universal canker affecting both the developed and developing countries. Unemployment has become a severe socio-economic problem defying all nations. Both the educated and uneducated are been affected by the unemployment situation, (Hassan, 2013). It is fundamental reality that man shall not live by bread alone, but it is perhaps more fundamental that man cannot live without bread, because food is a basic need of life. One gray area in Ghana's economic planning has been the inability to industrialize to accommodate the ever growing population of high caliber and intermediate workers. It is government's inability to create the enabling environment to provide job opportunities for Ghanaians that has triggered increasing unemployment in the country.

The chronic unemployment of a vast proportion of the people has weakened the Ghanaian economy. Though in 2011, the then Ghana's Minister for Employment and Social Welfare, Enoch Teye Mensah, indicated that there are no statistics on the unemployment problem in Ghana (BF&T, 2011), Aryeetey is of the opinion that the extent of joblessness and under-employment is evident in the huge number of youth which line the streets "selling things nobody will buy" (Joyfm online, 2011, BF&T, 2011). It is reported that as many as 50% of graduates who leave Ghanaian universities and polytechnics will not find jobs for two years after their national service, and 20% of them will not find jobs for three years (Aryeetey, 2011). This statistics is considerably high compared to the global unemployment rate of 6.1% and even that of South Africa where a third of the active labour force is unemployed (Asante, 2011). A parallel situation is found in Nigeria where a study by Adejimola

and Olufunmilayo (2009) revealed that 80% of graduates find it difficult to secure employment annually. This, notwithstanding, Ghanaian high unemployment rate appears to lend support to recent research findings that revealed that the capabilities being developed in graduates by the higher education process in general are not matching with the national manpower needs (TV3, 2010; Afenyadu et al., 2001; Afenyadu, 1998).

It is the duty of the government to create the enabling environment to create job but does not provide job itself. Job creation in any soaring economy must be private sector driven. Job creation in the private sector is mostly a spontaneous and circular process. People buy products that they need and want: or businesses and private investors take risks by investing in new products, technologies and factories. But it seems the insufficient business ideas coupled with the government's inability to create the enabling environment to provide job opportunities for Ghanaians that has triggered increasing unemployment in the country.

There has been series of educational reforms which is aimed at equipping students with the necessary knowledge and skills to become productive but yet, it seems there is a disparity the education and manpower needs. For example, NACVET (2010) stated that given the various educational reforms that have been put in place in Ghana, the mismatch between it and the manpower needs is a serious development and a puzzling one. Besides, given the importance of business education in helping to solve problems of unemployment, Government agencies and Scientists have become engaged in all aspects related to new companies and new business owners in recent decades (Sánchez-Escobedo et al., 2011). Yet, as Storey (1991) documented, the empirical evidence linking unemployment to business activity is fraught with ambiguities. While some studies report that greater unemployment serves as a catalyst

for start-up activity (Reynolds et al, 1995; Reynolds et al., 1994; Hamilton, 1989; Highfield and Smiley, 1987; Evans and Leighton, 1989 and 1990), still others have found that unemployment reduces the amount of business activity (Audretsch and Fritsch, 1994; Audretsch, 1995).

Accounting Education, as an academic programme offered in tertiary institution is designed to provide learning for skills acquisition among students who could apply for work in other business or establishing and managing personal business, for personal living in the society and for the nation building. Its components are therefore a union of general skills and specific skills. The growing need for accounting education has continued to expand and increase from era of industrial revolution in the Western world and indigenization policy (Osuala, 2009). Accounting skills is increasingly demanded to fill the gap which unemployment has created. The skill gap of youths graduating from the nation's higher institutions must be filled otherwise the social vices and youth restiveness that would ensue could hardly be averted. Skills obtained in accounting programmes in the Universities in Ghana are as follows:

- Basic accounting skills
- Computer skills
- Analytical skills
- Communication skills
- Management skills
- Personal skills

All these skills are merged in accounting education training which ensures that students are provided with the necessary qualification for employment. As such, an accounting graduate can apply to work as an accountant, a manager, or a teacher in any of these fields. Also, they can choose to start their own business and employ

others as well. Through accounting education individuals are educated to become skilled employees who can contribute meaningfully to the overall effectiveness of an office, teaching and learning in schools which will ultimately help to reduce unemployment and crime in the society.

1.1 Statement of the Problem

Recently, various tertiary educational institutions (both public and private) in Ghana mostly offer accounting programme as a discipline in their business programmes to their students. This seems to guarantee the students job opportunity after completion. For instance, Christian Service University College (CSUC) offers various business programmes including accounting, where students are trained to become experts in all accounting discipline. Likewise, other private universities are now on the throes of implementing a comprehensive accounting programme including computerized accounting. (Adarkwa, 2010).

The phenomenon which has prompted us to investigate is if the skills acquired in accounting education can help to alleviate unemployment.

1.2 Purpose of the Study

The purpose of the study was to examine the skills acquired in accounting education can help to alleviate unemployment. Specifically, this research sought to find out:

1. To determine whether basic accounting skills can help to alleviate unemployment
2. To determine whether computer skills helps to alleviate unemployment
3. To find if analytical skills in helps to alleviate unemployment
4. To determine whether communication skills helps to alleviate unemployment

5. To determine whether management skills helps to alleviate unemployment

1.3 Research Questions

The research was guided by the following questions:

1. How basic accounting skills do help to alleviate unemployment?
2. How computer skills acquired in accounting education helps to alleviating unemployment?
3. How analytical skills do helps to alleviate unemployment?
4. How communication skills do helps to alleviate unemployment?
5. How management skills do helps to alleviate unemployment?

1.4 Significance of the Study

The findings of this research will benefit educators, students and other researchers. To educators, it will help them to carefully structure their programmes appropriate to equip students with necessary skills and knowledge in accounting needed at the job market. It will also help students to identify the skills required from them as accounting graduates that will help them to secure a job. Finally to other researchers, it will contribute or serve as bases for further research and also as a valuable reference.

1.5 Scope of the Study

The research sought to look at skills acquisition in accounting education: a mediating factor of guaranteed job opportunity. The research solicited the views of employers and/or entrepreneurs within the Kumasi metropolis.

1.6 Limitations of the Study

Limitation associated with the study in general is with access to information from relevant business institutions. There are many skills developed in accounting education but study was limited to only five (basic accounting, Computer, analytical, management and communication) skills. The study was also limited to only one instrument, which is the questionnaire. Other method like interview could have been used simultaneously to improve the reliability and validity of the information. As a result of this, the outcome of the research has been restricted to narrow perspective as opposed to several instruments. The research also sought the views of only employers and/or entrepreneurs within Kumasi metropolis. Other players like students and educators' point of view could have been investigated. Moreover, some respondents were not willing to release information in connection with the research. Much information could have been gathered if they had decided to give their fullest attention.

1.7 Organization of the Study

This research consists of five (5) chapters. Chapter one deals with introduction and background to the study, statement of the problem, purposes of the study, research questions, significance of the study, limitation of the study and organisation of the study. Chapter two is also focuses on review of the related literature. Research methodology is chapter three, discusses design, research population, sample and sampling procedure, research instrument, administration of instrument and data analysis procedure. Chapter four is also centered on results of the study. Chapter five

is the chapter which and discusses the summary, conclusions, suggestions and recommendations.

CHAPTER TWO

LITERATURE REVIEW

2.3 Overview

This study requires a review of the relevant literature relating to skills in acquired in accounting education a mediating factor of guaranteed job opportunity. Literature was reviewed skills, generic and technical skills, required skills for global market, skills requirement of accountants, Basic Accounting skills (technical and functional Basic skills) Computer Skills, Analytical & Intellectual Skills, Communication Skills, Management Skills, Tertiary education in Ghana, Business Education in Ghana, Overview of Accounting Education, Career opportunities in accounting Need for Changing Accounting Education Strategy and Employment

2.4 Definition and Meaning of Terms

2.4.1 Skills

“A skill is the ability to carry out a task with determined results often within a given amount of time, energy or both.” (<https://en.m.wikipedia.org/>). In Business Dictionary, skills is defined as “an ability and capacity acquired through deliberate, systematic and sustained effort to smoothly and adaptively carryout complex activities or job functions involving ideas (cognitive skills), things (technical skills) and/or people (interpersonal skills)”. A Skill is also defined as “a set of particular category of knowledge, abilities, and experience necessary to perform a job. Specific skills set

include human relation, research and planning, accounting, leadership, management, and computer skills” <https://thebalancecareers.com/>.

Skills can be grouped into two domains (general and specific). General skills domain includes time management, leadership and teamwork, self-motivation etc. while specific skills domain also includes accounting skill, computer skills marketing skill, entrepreneurship skills etc. specific skills domain are particular use for definite job.

People must possess a vast range of knowledge to be relevant and contribute to the modern economy. United State Department of Labor in collaboration with American Society for Training and Development study revealed that the workplace is changing through technology and identified sixteen (16) basic skill that employees must possess in order to cope with it. These sixteen (16) skills are grouped into two broad categories that are generic and technical skills.

2.4.1.1 Generic and Technical Skills

Generic skill Many texts have defined Soft Skills in many diverse ways. A line of dissimilarity is drawn between “self-oriented/Intra psychic and other oriented/Interpersonal skills”. The latter talks about development of a person through his/her interaction with different people while the former also talks about the understanding and development of oneself. A further distinction can be drawn with regards to “Personal and Social Skills”. Personal Skills primarily refers to the skills of using the mind that is “cognitive Skills”, for example, knowledge and thinking skills while the latter (Social Skills) correspond to social interaction.

Technical skills are qualities acquired by using and gaining expertise in performing physical or digital tasks (www.indeed.com/). There are many different kinds of

technical skills. Technical skills are usually used in many disciplines like mathematics, computer science, mechanics and information technology.

New global business models and the digital age have shifted expectations of the work. Over 20 years ago many graduates felt comfortable claiming job success was largely attributed to the level of specialist knowledge (technical skills) acquired by the graduate in the business role (Rebele, 1985). With the passage of time, more recent studies have challenged the assertion that technical skills rank above those generic skills to the extent where many now claim technical skills are presumed and it is the transferable generic skills that are associated with career success (see Mathews et al., 1990; LaFrancois, 1992; Birkett, 1993; Kim, Ghosh and Meng, 1993; Brown and McCartney, 1995; Agyemang and Unerman, 1998; Usoff and Feldmann, 1998; Gammie, Gammie and Cargill, 2002; Hutchinson and Fleischman, 2003; Mohamed and Lashine, 2003; NCVER, 2003; Hassall, Joyce, Montanto and Anes, 2005). Collectively the authors of these studies have lamented calls by employers generally, who argue that business education has failed to deliver suitably qualified graduates to meet their needs. The extent of the problem is largely manifest in the notion that graduates do not possess important generic skills. This skill set typically includes mastery of communication, teamwork, and leadership qualities.

2.4.2 Employment

Collins English Dictionary (1994) defines career as a profession or occupation chosen as one's life work or the general progression of one's working or professional life. Similarly, Goffman (1961) defines a career as any social strand of a person's course through life which provides the broader context for understanding entrepreneurial careers. While some career theorists view careers only in terms of the work one

performs (Arthur *et al*, 1989), a career in entrepreneurship is greatly influenced by what is occurring in the person's personal life and family as well (Dyer and Gibb, 1994). It is argued that a theory of a career in entrepreneurship should employ a broad definition to encompass more complex roles and dynamics (Dyer and Gibb, 1994). Intentions are assumed to capture the motivational factors that influence behaviour. Intentions are commonly distinguished into two types, namely, choice intentions and intentions to perform a given behaviour (Ajzen and Fishbein, 1980). A person's career choice intentions for the purpose of this study are conceived as the choice between pursuing an accountant career in life or a career path as an employee.

A career intention is therefore defined as motivational factors that influence career choice behaviour. In the psychological literature, intentions have proven as best predictor of planned behavior, particularly when that behavior is rare, hard to observe, or involves unpredictable time lags. New businesses emerge over time and involve considerable planning. Thus, entrepreneurship is exactly the type of planned behavior for which intention models are ideally suited (Bird 1988; Katz and Gartner 1988, Krueger et al, 2000).

People tend to imitate the behaviour of those they admire, in both negatives and positive aspects, and this behaviour can change over time to the extent that, in today's society, it is natural to think that social interaction with accountant can influence a person's intention to become an accountant (Bird 1988; Kolvereid 1996; Rubio et al. 1999, Koschatzky and Stahlecker 2010; Sánchez-Escobedo et al, 2011). Ronstadt (1985) argues that most people, even accountants, do not think of accountant as a career. Only a minority of all future accountants will know when they attend college that they will probably pursue accounting as a major life goal. Of those who are

considering accounting while at college, it is envisaged that only a small minority will start immediately after graduating.

Nevertheless, several research studies in USA, Europe, Asia and West Africa indicate that students' attitude towards accounting education are positive (Karr, 1985; Brockhaus and Horowitz, 1986; Scott and Twomey, 1988; Lord, 1999; Ekpoh and Edet, 2011). Jackson and Vitberg (1987) reported that business college graduates and students are increasingly disenchanted with career prospects as organizational employees. Consequently, more and more students view the possibility of starting their accounting firm as viable alternative to being employed in an established company (Duffy and Stevenson, 1984). Other surveys support this view. Wilson, et al. (2007) found that, accounting education could also increase student's interest to become an accountant.

According to Yorke (2006), employability is a synergic combination of personal qualities, skills of various kinds and subject understanding. In recent times, it has been seen as the key to individual, organizational and societal success because it speaks of exploration of infinite human resourcefulness which involves self-management, giving shape to individuals who have everything to win and nothing to lose from working to improve their selves (Berglund, 2018).

Yorker and Knight (2006) discussed that employability is influenced by students' self-efficacy beliefs, self-theories and personal qualities. Thus employability not only broadens the focus to include a wider range of attributes required to be successful within employment but also includes the attributes required to manage one's career development in ways that will sustain one's employability.

In another quarter, employability is the possession of qualities and competencies required to meet the changing needs of employers and customers by an individual

thereby helping to realise aspirations and potentials in work (Pereira, 2016). Employability skills demands the development of skills and adaptations in which everyone that is able to work is enabled to gain employment and sustain that employment as long as they are willing to work (Bergund, 2012).

2.5 Required skills for Global Market

With the rapid increase in globalization trends and innovations in information technology, it becomes necessary for a business graduate, specially accounting graduate, to survive in the global market environment. Therefore, an accounting graduate has to constantly improve his\her current skills and acquire new ones. The twenty-first century skills require the acquisition and evaluation of data; the organization and maintenance of files; and the interpretation, communication and use of computerized information. An understanding of social, organizational, and technological systems; monitoring and correcting performance; and designing or improving systems are the skills that vitalize an evolving workforce. Technology has become unavoidable so that selecting equipment and tools; applying technology to specific tasks; and maintaining and troubleshooting technological devices are necessary skills for an average employee. These significant skills are discussed under the following categories.

2.6 Skills Requirements for Accountants

Skills are capabilities which include knowledge, professional values, ethics and attitudes to perform accounting and other tasks required from accountants. These skills are acquired from the total effect of the accounting program, specific courses,

practical experience and continuing professional education. IAESB (2010) listed skills required by professional accountants under five groupings, namely:

- Basic accounting (technical and functional) skills
- Communication skills
- Analytical and intellectual skills
- Computer skills
- Business management skills

2.6.1 Basic Accounting (technical and functional) Skills

Technical and functional skills are skills specific to accountancy as well as general skills. These skills include skills in numeracy, decision and risk analysis, measurement, reporting and knowledge in legislation and regulatory requirements (Chaker, 2011). IES 3 (2003) "professional skills", also contended that technical and functional skills consist of general skills as well as skills specific to accountancy. They include numeracy (mathematical and statistical applications) and IT proficiency, decision modeling and risk analysis measurement, reporting, and compliance with legislative and regulatory requirements.

2.6.2 Overview of Computer Skills

Computer technology used for teaching and learning began to receive governments' attention in the past decade. The ICT in Education Policy of Ghana requires the use of ICT for teaching and learning at all levels of the education system. Attempts have been made by the Ministry of Education to support institutions in the teaching of ICT literacy. Most secondary, and some basic, schools have computer laboratories.

Despite the interest in ICT, computers are very limited and are often carried around to ensure that they do not get stolen.

A recent study on the Pedagogical integration of ICTs from 2009-2011 in 10 Ghanaian schools indicates that there is a gap between the policy directives and actual practices in schools. The emphasis of the official curricula is on the development of students' skills in operating ICTs but not necessarily using the technology as a means of learning subjects other than ICTs. The study also found that the Ministry of Education is currently at the stage of deployment of ICT resources for developing the needed ICT literacy required for integration into teaching/learning.

Development in technology has meant that familiarity with technology is not only good, but also vital and necessary. A new employee entering a work force is expected to possess the basic computer as well as other technology skills required at work place. Knowledge of basic technology not only makes them creative at workplace but also helps them to adapt to the new work environment faster. The use of information technology, in particular, processing and communicating information has become an essential need. Knowledge of some accounting packages is no longer a plus; it is a must and should be emphasized through the university stage.

The information technology knowledge core should provide accounting students with the knowledge and skills they need to use and evaluate information technology and systems and to provide input into the design and management of those systems. Every accountant must have, prior to qualification, the ability to use a word processing package, a spreadsheet package, a database package and at least one entry-level accounting package (IEG 9, 1996). Boritz (1999) observed that most institutions are adding more IT courses by sacrificing existing elements of the current curriculum. He argued that these sacrifices represent a re-orientation of the accounting curriculum in

response to market forces. Knowledge of some accounting packages is no longer a plus; it is a must and it should be emphasized through the university stage (Mohamed and Lashine, 2003). Perspectives (1989) and IES 3 (2003) also identified the three main knowledge bases of accounting graduates as being general knowledge, organizational and business knowledge, and accounting and auditing knowledge.

2.6.3 Analytical & intellectual skills

Analytical ability is another basic skill that an accountant should possess. This includes the ability of a person to ask the right questions so as to collect accurate and complete information, the ability to recognize the importance of information and implications of the information, and the ability to apply logic and reasoning to clarify the relationships between different objects, events, individuals or methodologies. The Higher Education Academy (1998) also defined intellectual skills as the ability to analyse, think critically, evaluate and synthesise information. Accountants need intellectual skills to make decisions, exercise good judgments and solve problems. These skills are derived from a combination of knowledge. Therefore, an accounting graduate should have the ability to collect the right information, analyze the business problems using logical reasoning and apply the problem solving methodologies to real world business problems.

St Augustine (Clark, 1984) argued that he had known many accountants who could count marvelously, but somehow very few of them have wisdom, perhaps none. The ability to think critically seems to be the issue accounting education has to concentrate most on. Critical thinking encompasses all the above-mentioned skills. For an effective discharge of these skills, one must use his critical thinking skills. It is the

ability to observe, evaluate complex systems and information, detect, predict, advise and recommend appropriate action. Reinstein and Bayou (1997) argue that it is the process enveloping all these activities with an added value and to recommend results effectively to others.

Critical thinking is the ability to reach justifiable conclusions to questions that cannot be answered definitively and where all relevant information may not be available. It is the ability to rationally recall process and apply acquired skills to help identifying and solving problems. Harkins (Reinstein and Bayou, 1997) states that the value of professional people to society is primarily determined by their critical thinking ability, i.e. their expertise at understanding problems and issues and rendering judgment to resolve situations. He describes the ability to think critically as using cognitive skills to: resolve a problem; reach a conclusion; form an inference; and make a decision through purposeful, reasoned, logical and goal-directed process. Reinstein and Bayou (1997) state the critical thinking include: formulating and identifying deductively - and inductively – warranted conclusions from available evidence; recognizing the structure of arguments; assessing the consistency, inconsistency logical implications and equivalence among statements; and recognizing explanatory relations among statements.

2.6.4 Communication skills

Communication skills are seen as a must for a successful entry-level for the accounting profession (Perspective, 1989). They include presenting and defending views orally and in writing, listening effectively, and locating and organizing information from both human and electronic sources (Simmons and Higgins, 1993). Jones (2007), posited that communication skills enable constructive and

harmonious interaction, not only between employers and employees, but also between employees and customers, and entail listening, understanding and information sharing. The ability to effectively communicate in common global languages, negotiation skills, working in team environments using new communication technologies has become a necessity. This requires an accountant to understand the psychology of people learning at different ages and different learning stages, and counsel them through listening and encouraging. This also calls for an accountant to be open minded to new ideas, new technologies, new cultures and the willingness to change and adapt.

Finch et al. (2013) find that graduates with good communication and interpersonal skills are more competitive in the marketplace, while Gray (2010) and Stone et al.(2013) note that oral and listening skills are given particular attention in shortlisting and recruiting graduates for accountancy careers. Daud et al. (2011) argue that these skills need to be reinforced with constructive speaking, the ability to explain issues and problems clearly and language proficiency. Communication also plays a role in teamwork, which facilitates productive outputs and working relationships in organizations (Jones, 2007). Cox et al. (2013) identify important characteristics of teamwork as respect for others, cooperation, negotiation, persuasion, contribution to discussion and an awareness of interdependence.

2.6.5 Management skills

Accounting graduates need to develop a broad business outlook as well as political awareness and a global outlook. Organizational and business management skills include strategic planning, project management, management of people and resources, and decision-making; the ability to organize and delegate tasks, to motivate and to

develop people; leadership; and professional judgment and discernment. Abayadeera and Watty (2016) studied on “Generic skills in accounting education in a developing country: Exploratory evidence from Sri Lanka”, and describe management skills to include the ability, negotiation, interpersonal team work, customer orientation, resource management ,decision making, leadership, workplace experience.

2.7 Tertiary education in Ghana

Tertiary education in Ghana dates back to the early 1940s when Mr. Justice Asquith was appointed by the British government to investigate the principles that will guide the establishment of universities in the Colonies in 1943 (Daniel, 1997). Historically, the British model of education bequeathed to Ghana like many Sub-Saharan African (SSA) countries was designed to educate an elite corps who will gradually take up roles in the civil service played by expatriates (Ministry of Education, 2008). The first Higher education institution established in Ghana was the University College of Gold Coast in 1948 and later renamed the University of Ghana (UG) after independence in 1957.

By the close of the 1980s, there were three public universities in Ghana (UG, the Kwame Nkrumah University of Science and Technology [KNUST], and the University of Cape Coast [UCC]). In addition, there were other professional institutions offering postsecondary programs in the country. Starting with a few 100 students during its inaugural ceremony in 1948, student enrollment at the UG rose to 9,000 in 1976 and remained at this level until the government issued a white paper in 1991 on the reforms to the Tertiary Education System, a precursor of the report of the University Rationalization Committee (URC). The URC undertook a comprehensive review of postsecondary education in the country and came out with detailed

proposals designed to overhaul the education system (Ministry of Education, 2008). The recommendations of the URC provided the basis for innovation in higher education. The committee recommended among other things, strategies to expand access particularly for the poor and female students; the creation of a new University in the northern part of Ghana; upgrading of the existing polytechnics into tertiary education status under the Polytechnic Law (PNDC; Provisional National Defense Council Law 321 in 1992). Another important recommendation by the URC report was the unification of all postsecondary educational institutions into a single, unified, and coordinated system with greater public accountability (Republic of Ghana, 2002). While the URC acknowledged that the Government cannot exclusively finance higher education, the report recommended that universities embark on innovative financial diversification approaches such as the introduction of cost-sharing and cost-recovery mechanisms, while tuition remained constitutionally free. These major developments led to massive expansion of access and participation between 1990s and 2000s. Prior to 1993, enrollment of the three public universities was 14,500, and by 2002 this had increased to 86,570, and then to 121,390 in 2005 (Adu & Orivel, 2006, cited in World Bank, 2011).

Over the past two decades, the number of tertiary institutions in Ghana has grown positively, particularly private institutions. And by 2012, there were more than 126 public and private universities accredited by the National Accreditation Board (NAB) in Ghana. Of these, there are 6 public universities, 49 private universities - two of which are chartered and have been given presidential authority to award degrees, 38 Teacher Training Colleges (TTCs) that have been upgraded to university status, 18 Nursing Training Colleges, and 10 Polytechnics. In addition to these, there are several

private universities that have not received accreditation, but running several postsecondary education programs in the country. In the public universities, the enrollment growth rate has not reflected the proportionate expansion in academic facilities to ensure equity, and inclusion of all social groups. For example, during the period between 1990 and 2004, the average annual growth rate reached 18% for all tertiary institutions combined, and 16% for universities alone (World Bank, 2011). During the 2006-2007 academic years, the total enrollment in the tertiary sector was just more than 135,000. At the polytechnic level, enrollment increased from about 1,900 in 1990-1991 to about 45,000 in 2008-2009 (Effah, 2011). These developments are due to various policies adopted by the Government to enhance higher education in Ghana. Another example is the policy of differentiation being implemented to allow accreditation of some polytechnics to run select bachelor's degree programs, thereby reducing pressure on universities to expand access and participation (Effah, 2011). In spite of this growth, universities and polytechnics are not fully equipped with the required infrastructure to admit the number of qualified students seeking participation. Every year, many qualified students are denied access to tertiary education due to limited institutional facilities.

Tertiary education in Ghana has been notably growing during the last twenty years, both in terms of enrollment and infrastructures (Atuahene, 2013). A substantial part of this development comes from the private sector (Atuahene, 2013; IBE, 2004). Universities (6 public and 49 private institutions), offer an academic education, from bachelor to Phd. Students are admitted based on their performance at the W.A.S.S.C.E (West African Senior School Certificate Examination"): A maximum of 24 points is generally required in order to apply to a Bachelor degree program (see Grading

system in Ghana). A bachelor degree is usually completed after four years of majoring in a specific field of interest, (NUFFIC₂ 2013). Master degrees are of two sorts: A one year program, concluded with a final paper based on a literature study, or a two-year program, concluded with a final paper based on one year of independent research, (NUFFIC₂ 2013). Both can lead to a Ph.D., usually achieved in 3 years within a doctoral programme, (NUFFIC₂ 2013).

Polytechnics (10 institutions) offer a vocational education (Atuahene, 2013). They propose 3-year curricula, leading to a Higher National Diploma (HND). The students have then the possibility to follow a special 18-month program to achieve a Bachelor of Technology degree (UNESCO-UNEVOC, 2012).

Ghana also possesses many "colleges of education", public or private (Atuahene, 2013). They are usually specialized in one field (colleges of agriculture p.e) or in one work-training (Nursing training colleges, teacher training colleges, p.e) (Atuahene, 2013).

2.8 Business education in Ghana

Accounting education started in Ghana as part of management education and training in January 1952, when the Department of Commerce was founded at the then Kumasi College of Technology (now the Kwame Nkrumah University of Science and Technology). The accounting course was at the time developed entirely based on that of the Association of Certified and Corporate Accountants in England and Wales. However, after independence in 1957, one of the stated objectives of the government was 'rapid economic development' which was interpreted to mean the 'rapid growth of industry'. This required personnel competent enough to handle the newly-created industries, but the courses offered at the Department of Commerce at the Kumasi

College of Technology, especially the accounting course, were not fulfilling this purpose.

Against this background, the Ghana Government in 1959 decided to establish the College of Administration at Achimota to provide training and research in commercial subjects and public administration. The College was responsible for organizing courses in Accounting, Secretaryship, Central and Local Government Administration, and Hospital Administration. These courses led to examinations of United Kingdom statutory bodies including the Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Secretaries and Administrators (CISA), The Corporation of Certified Secretaries (CCS), the Clerical Examinations for Local Government Officers and the Institute of Hospital Administration, London.

Although these courses were useful, they were mainly internationally-oriented and did not fully satisfy the local needs of the country. Additionally, it became established that the study of Administration must be given its proper place in the country's higher education system as was the case in most developed nations. In 1961, the College of Administration made representations to the Committee on University Education for the integration of the College with the University of Ghana, as a School of Administration within the University. The School of Administration was to provide degree courses in Business Management on the basis of curricula approved by the university. Consequently, in October 1962, the Government agreed to this proposal and since then the previous courses, including that of accounting was phased out. Courses leading to an Honors degree of BSc. Administration were started with accounting being offered as one of the areas of specialization. The name School of Administration was changed in 2004 to the University of Ghana Business School (UGBS) to reflect the current trend in business education globally.

2.8.1 Overview of accounting education

Accounting education has been defined by some researches as the system for instructing accounting students with the expertise suitable in the managing the complexities of accountancy profession (Sinclair, 2015; Jun, Hunter 1992; Celik, & Ecer 2009). Others define it as a process to produce accounting graduates who possess the skills and knowledge required to enter the accounting profession successfully (Bayerlein, *et. al.* 2017; Fleming, 2008; Jackson, 2016; Jackson & Chapman, 2012; Kavanagh & Drennan, 2008).

Also, Cheng (2007) gave a definition for accounting education. In his view, accounting is the language of business which informs investors and other stakeholders and is the driving force of a country's economic development agenda. He further stressed that accounting education is a service activity that sets out to disclose, especially, financial and accounting information, to help individuals, investors, businesses, and policy makers to make better financial decisions. Similarly, accounting education has been defined as educating students to determine the collection, recording, and summarizing of data, and to subsequently report, analyze, and audit the results thereof, that will enhance business decision making (Mustapha, 2011).

Additionally, the American Institute of Certified Public Accountants (AICPA, 1970) defined accounting education as a "service activity". In their view, the task of accounting education is the provision of quantitative information which is basically financial in nature and relating to economic bodies with the aim of making informed and viable economic decisions.

In this study, accounting education is defined to include all the processes, activities and events which a student who has been admitted to pursue an undergraduate accounting programme in an accredited university will go through before attaining a bachelor's degree in accounting. This will in no doubt include the collecting, recording, classifying, summarising and the interpretation of financial information for decision making. However, there are a lot of other carefully structured subject areas to help students broaden their scope in the understanding of economic decision making as well as sharpening their skills for leadership and all other relevant areas of endeavour which will help make a quality employee or possibly an employer in future. Some have said that accounting education represents an important activity in the accounting academic life (Cadez *et al.*, 2011; Haldma & Laats, 2012).

Over the years, researchers have tried to establish the focal issues relating to accounting education. In this regard, Apostolou *et al.*, (2013) identified courses of study, guarantee of teaching and learning, automation related to education, matters relating to faculties and students as being the focal subject matter of most studies that was found in the accounting education literature. Others have said that academicians are pivotal in introducing students and professional accountants to the curricular as well as modern accounting models and techniques like the international standards on accounting, auditing, ethics, corporate governance, costing techniques, and tax principles, among others (Reckers, 2006).

There are many institutions in Ghana providing accounting education at various levels. The West Africa Examination Council offers examinations in accountancy as part of its business examination scheme under the title General Business Certificate Examinations (GBCE) and the Advanced Business Certificate Examinations (ABCE) leading to the Group Diploma in Accounting. This qualification was previously

known as the Royal Society of Arts (RSA), then later as the Ghana Commercial Examinations (GCE). The Institute of Accountancy Training, an institute belonging to the Ministry of Finance, awards a Diploma in Public Finance and Accounting. The Polytechnics award the Diploma in Business Studies (Accounting); and Higher National Diploma in Accounting (HND-Accounting). The universities in the country award various diplomas and degrees in accounting. The University of Ghana, for example, offers courses leading to the Diploma in Accounting; Bachelor Degree in Accounting; Master of Business Administration (MBA) in Accounting; and the Executive MBA in Accounting. Similarly, the University of Cape Coast offers a Bachelor of Commerce Degree in Accounting; and an MBA in Accounting. Accounting degrees are also awarded by the Ghana Institute of Management and Public Administration (GIMPA) and several other new private universities.

2.8.2 Need for changing Accounting Education Strategy

School, college and university education is a part of an individual's life, which provides him\her with an opportunity to learn and acquire knowledge, skills, and attitudes. What is to be learned and how it is learned, is usually pre-determined based on the curriculum of a business school. The curriculum of a business school, specifically accounting curriculum, should be revised to cope with the changes occurring in the global business environment. To understand the need for changes in accounting education, it is necessary to understand the changes that have been taking place in the business environment. One of the major driving forces for changing the business environment is the rapid advancements of technology, especially information technology (IT), whether in the hardware that produces information quickly, less costly, and easily or in the software that facilitates the preparation, dissemination, and

communication of data. These developments in technology have reduced, and in many cases eliminated, different constraints to information availability (Albrecht and Sack, 2000).

The second major driver is globalization that has made distances and boundaries meaningless. The world has become a giant market place due to the development of faster transportation, communication, and the availability of instantaneous information. With the use of internet, e-commerce, e-auction, e-trade, consumers can buy products from foreign firms as easily as they can from a local store, hence firms are not only looking for local competitors but also worldwide competitors. Not only have these changes completely changed the business environment, it has also had a dramatic impact on the accounting profession, and hence the accounting education. It has changed the idea that information is expensive and increased the level of competition among organizations. Albrecht and Sack (2000) found that as a result of these changes, there have been a number of business developments such as:

- An increased pace of change in the business world
- Shorter product life cycles and shorter competitive advantages
- A requirement for better, quicker, and more decisive actions by management
- Emergence of new companies and new industries
- Emergence of new professional services
- Outsourcing of non-value-added, but necessary, services
- Increased uncertainty and the explicit recognition of risk
- Increased complex business transactions
- Changes in financial reporting and relationships with financial markets and major market players

- Increased regulatory activity
- Increased focus on customer satisfaction.

2.9 Career opportunities in accounting

The decision to choose a particular course of study or career depends often on the nature of the job, the availability of jobs, advancement opportunities, the nature of the career path and the flexibility in career options. People often want to study disciplines there is a job market for and one in which they could easily diversify or move flexibly among jobs. An accounting major often provides students with the capabilities to work as a financial accountant, tax expert, auditor, management accountant, cost accountant or to provide other advisory and assurance services. The flexibility to move among jobs and the fact that every organization or company needs an accountant as well as some factors mentioned may be reasons for some students' choice of accounting an area of specialization. However, these factors are examined empirically to find the factual evidence on their effect on students' career decisions.

Nelson et al. (2008) in their study explain that the single most influential factor in the choice of accounting major is the availability of jobs. Also, an investigation on the influences on school leavers' career decision in Ireland shows that job satisfaction is the most important criteria that motivate career decisions as well as good working conditions and career aptitude (Byrne, Willis & Burke, 2012).

CHAPTER THREE

METHODOLOGY

3.0 Introduction

The concentration of this chapter was based on the method adopted in this study. The methodology covered issues such as research design, population, the sample and sampling procedure, instrument used, data collection procedure and method of data analysis. This study investigated the views of employers in public and private business in the Ashanti region on the skills acquired in business programme, a mediating factor of guaranteed job opportunity.

3.1 Research design and population

The study adopted a descriptive survey design; this kind of survey is where the researcher collects data from a large sample drawn from a given population and describes certain features of the sample as they are, at the time of the study. The area covered by the study was business institution within Ashanti Region. The population of the study comprises employers and/or entrepreneurs of the business institution in Ashanti Region. There was no sampling since the population was manageable.

3.2 Instruments and sampling

The data gathering instrument was the structured questionnaire. The questionnaire comprised three sections, “A”, “B” and “C”. Section “A” contained items to elicit responses on the respondents opinion on accounting skills in business education alleviating unemployment, section “B” also contained items to elicit responses on the respondents opinion on computer skills in business education alleviating unemployment and section “C” contained items to elicit responses on the respondents opinion on entrepreneurship in business education alleviating unemployment. Five point scale of Strongly Agree (SA), Agree (A), Neutral (N), Disagree (D) strongly Disagree (SD) were used as response to the research items. A total of hundred (100) copies of the questionnaires were distributed to the respondents by the researchers. Out of hundred (100) copies distributed, ninety-five (95) copies were fully completed and returned, making ninety (95%) percent returns.

3.3 Data analysis

Data collected from the employers were analysed using Statistical Product for Service Solution (SPSS). Mean score and standard deviation were used to answer the three

research questions. A mean score of 3.0 and above indicates agreement, while an item with a mean score below 3.0 indicates a disagreement to the item.

CHAPTER FOUR

ANALYSIS AND DISCUSSION OF FINDINGS

6.0 Introduction

This chapter presents the findings from the data gathered for the study. It gives an analysis, and/or a discussion of the data collected. The data is analysed along the lines of the objectives of the study to include specific areas like whether accounting skills in business education can alleviate unemployment, the role of computer skills in business education in alleviating unemployment and if entrepreneurship can help alleviate unemployment.

6.1 Accounting skills in accounting education

Table 4.1 Mean and standard deviation on accounting skills in business education alleviation unemployment

	Accounting skills in business education	Mean	Standard Deviation
1	It promotes the preparation of feasibility reports	4.50	0.764
2	Skill to keep reliable records	4.40	0.805
3	Ability to prepare simple ledger	4.30	0.571
4	Skill to keep consistent record	4.00	0.508
5	Skill in accurate book-keeping	4.50	0.763
6	Ability to demonstrate simple budgeting	4.50	0.767
7	Ability to keep daily cash payment receipts	4.00	0.502
8	Ability to keep all cash sales records	4.30	0.571
9	Ability to keep credit purchase records	4.60	0.666
10	Skill in keeping records of invoice	4.80	0.564
11	Ability to keep accurate accounting records	4.75	0.532
12	Skill to keep simple, easy to understand records	4.60	0.668
13	Ability to keep up-to-date credit sales records	4.00	0.502
14	Ability to handle double entry book-keeping	4.70	0.823
15	Skill in preparing product way bills	4.50	0.766
16	Skill in financial management	4.60	0.662
17	Skill to conduct inventory and check accounting records	4.70	0.825
18	Ability ensure effective financial control	4.30	0.577
	Ability conduct audits and prepare final reports	4.30	0.998

	Ability prepare tax returns	4.23	0.978
	Clusters mean	4.43	

Source: Field survey

The findings of the study indicated that in Table 1, Accounting skills in business education alleviate unemployment both in the public and private sector. With a cluster mean of 4.43, respondents underscore the importance of accounting skills in alleviating unemployment, such skills includes bookkeeping, ability to process accounts receivable and accounts payable, ability to process inventories, ability to prepare ledgers and extract the trial balance, ability to prepare daily cash reports, ability to prepare bank reconciliation statements, ability to keep sales and purchases records, ability to keep debtors ledgers, ability to prepare final accounts, profit and loss accounts and the balance sheet, ability to calculate depreciation, ability to avoid unplanned expenditures and to prepare simple budget which are needed for employment. This finding is in agreement with Ekwe and Abuka (2014), examined the concepts of accounting skills for the sustainable development of small and medium scale enterprise in Taraba state, The findings showed that accounting skills are needed by small and medium scale enterprises that will enhance their business acumen and improve their profit margin. These skills include skills in keeping fundamental accounting records as accurate book keeping, cash payment receipts, cash sales, credit sales records, skills in inventory control, ability to use basic accounting software, skills in financial management and ability to prepare simple ledger. Other skills that were revealed in the study include, skills in synthesising data, skills in keeping accurate accounting records, skills in demonstrating simple

budgeting, skills in preparing product waybill, skills in handling double entry book-keeping, receipt records as well as viable credit purchase records.

The degree of agreement by owners of SMEs showed that fundamental accounting skills are needed by them for operational efficiency and maximisation of profit in their self-employment efforts. Eseani (2012) examined the concepts of Business education, entrepreneurship education, its skills and skills acquisition. He further discusses how students can acquire skills in accounting as aspect of business education, which is a tool that will enable him or her fit in comfortably in his or her environment as an individual.

4.2 Computer skills in accounting education

Table 4.2 Mean and standard deviation on computer skills in alleviation unemployment

	Computer skill in business education	Mean	Standard Deviation
1	Ability to use accounting software	4.00	0.50
2	Ability to synthesize data	4.00	0.52
3	Ability to develop effective learning methods	4.09	0.66
4	Describe and use a procedure for data interchange	3.00	0.52
5	Skills to use and understand various information	4.14	0.55
6	Perform electronic transfer of accounting data	4.06	0.53
7	Ability to use a word processing package	3.20	0.52
8	Ability to use a spreadsheet package	3.21	0.51
9	Ability to use a database package	3.15	0.80
	Cluster mean	3.65	

Source: Field survey

From data collated in response to the items in research question two, it was found that computer skills helps to alleviate unemployment scoring a cluster mean 3.65 as indicated in table 4.2.1. Items that were revealed in the study indicated employers need accounting graduate who possess the ability to use accounting software, ability to synthesize data, ability to develop effective learning methods describe and use a procedure for data interchange, skills to use and understand various information, perform electronic transfer of accounting data, ability to use a word processing package, ability to use a spreadsheet package, ability to use a database package. Interactive boards were accepted as instructional-aid in educational sectors. This is in agree with the observation of Uwameiye (2015) when she said the computer skill helps in making the world global village, which has enhance business operations.

4.3 Analytical skills in accounting education

Table 4.3 Mean and standard deviation on analytical skills in accounting education alleviation unemployment

	Analytical and intellectual skills	Mean	Standard deviation
1	Ability to critically think	3.94	0.907

2	Ability to solve problem solving in diverse ways	3.77	0.978
33	Ability to do research	3.26	1.092
4	Ability to analysis risk	3.98	0.906
5	Select and assign work priorities	4.12	0.870
6	Organize workload and handle tight deadlines	4.20	0.824
	Cluster mean	3.88	

Source: Field survey

Table 4.3.1 shows employers' agreement to fact that in order to help their business grow, they need accounting graduates who have the ability to critically think, solve problem solving in diverse ways, do research, analysis risk, select and assign work priorities, organize workload and handle tight deadlines for employment. This gave a cluster mean 3.88. This is in consistent with the findings of Abayadeera and Watty (2016) where the researchers established that analytical skill is an important requisite for employment. Klibi1 and Oussii (2013) found analytical skills to be important and significant for employment but ranked it third to personal skill and interpersonal skill.

4.5 Communication skills in accounting education

Table 4.4 Mean and standard deviation on analytical skills in accounting education alleviation unemployment

	Communication skills	Mean	Standard deviation
1	Present and defend points of view and the outcomes of	3.92	0.820

	their own work, verbally, to colleagues, clients, and superiors		
2	Mastering foreign languages	4.06	0.904
3	Listen effectively to obtain information	4.26	0.787
4	The effective use of visual aids in presentations	3.77	0.875
5	Oral communication in English	4.34	0.837
6	Written communication in English	4.35	0.815
7	Ability to Negotiation	4.21	0.746
	Cluster mean	4.13	

Source: Field survey

Table 4.4.1 above was used to measure and analyze the acceptance level on whether communication skills are required skill for employment. The response gave a cluster mean 4.13 which shows an agreement that communication skills enhance the acquisition of employment. With a mean score of 3.92, it shows that employers require an accounting graduate who has the ability to present and defend points of view and the outcomes of their own work, verbally, to colleagues, clients, and superiors. Employers also indicated with a mean score of 4.06 that they needed an accounting graduate who has the ability to master foreign languages for employment. Ability to listen effectively to obtain information also had a mean score of 4.26 which shows that employers require an accounting graduate with this communication skill. The effective use of visual aids in presentations also had a mean score 3.77 which indicates acceptance that it is a requirement for employment. Items 5, 6 and 7 in the above table has mean scores of 4.34, 4.35, and 4.21 respectively which also shows that communication skills acquire in accounting education enhances the acquisition of employment which reduces unemployment.

4.7 Management skills in accounting education

Table 4.5 Mean and standard deviation on entrepreneurship in business education alleviating unemployment

	Management skills and work experience	Mean	Standard deviation
1	Ability to negotiate with clients and business partners	3.15	1.867
2	Ability to relate well with other workers and work in a group or team.	3.49	0.775
3	Skills relate will with customer and have customers at heart	3.47	0.763
4	Ability manage resource effectively and efficiently	3.20	0.987
5	Ability to make good and effective decisions	3.40	1.865
6	Skills to Lead and control employees	3.30	0.998
7	Workplace experience	3.20	0.0876
	Cluster mean	3.32	

Source: Field survey

Table 4.5.1 above was used to measure and analyze the acceptance level on whether management skills are required skill for employment. The response gave a cluster mean 3.32 which shows an agreement that management skills enhance the acquisition of employment. This helps to reduce unemployment. With a mean score of 3.15, it shows that employers require an accounting graduate who has the management skills of negotiating with client and business partners. Employers indicated with a mean score of 3.49 that they need an accounting graduate who has the management skills of relating well with other workers and work well with a team or group. Customer

orientation also had a mean score of 3.47 which shows that employers require an accounting graduate with this management skill. Items 4, 5, 6 and 7 in the above table has mean scores of 3.20, 3.40, 3.30 and 3.20 respectively which also shows that management skills acquire in accounting education enhances the acquisition of employment which reduces unemployment. This finding supports that of Abayadeera and Watty, (2016) who equally discovered in their studies that employers need accounting graduate with good management skills for career success. Tan and Laswad Fawzi, (2017) study on employability skills required of accountant also revealed that though employers required accounting graduates with management skills but it was the least sought for. This is inconsistent with our findings.

4.8 Chapter Summary

This chapter discussed and analysed the findings of the study. The chapter opened with a discussion on the accounting skills (basic accounting or technical skills, computer skills, analytical skills, communication skills, management skills) in business education alleviating unemployment. It was found that per the mean score calculation for each of the variables, all the means were above 3.0 which signifies agreement to the fact that accounting skills enhances the acquisition of employment..

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

7.0 Introduction

This chapter is a presentation of the summary of the study's findings, the conclusions which has been arrived at concerning accounting education: a mediating factor of guaranteed job opportunity and recommendations made where necessary. Some of the

areas covered as well includes, but not limited to, the research process, the summary of findings, the conclusions drawn, recommendations by the respondents as well as the researcher, and the recommendations for future studies.

5.1 Summary of Findings

The study set out to obtain adequate information in order to examine and draw meaningful conclusions on accounting education: a mediating factor of guaranteed job opportunity. It covered employers from various business institutions within Kumasi metropolis. Data was collected from employers on some of the accounting skills needed for employment.

The data collection, analysis and discussions can be summarized as follows:

With respect to the first objective of the study, which sought to ascertain how basic accounting skills do help to alleviate unemployment, it was established that basic accounting skills help to alleviate unemployment. This is true because after perusing accounting programme, students acquire a lot of these basic accounting skills which are needed for employment.

The second objective of the study was to ascertain how computer skills acquired in accounting education help to alleviate unemployment. It was found that acquiring computer skills help to alleviate unemployment. As the world is changing into a digital world, employees with computer skills are needed in all aspects of business. These help in providing avenues for business growth, enhance the management of financial records in schools, make decision-making easy and faster and also enhance the efficiency of workers.

The third objective was how analytical skills do help to alleviate unemployment. It indicated in this study that employers look for an accounting graduate who has the

ability to critically think, do research, analysis risk, solve problem solving in diverse ways assign work priorities and organize workload and handle tight deadlines.

How communication skills do helps to alleviate unemployment was the fourth research question. It found that employers are ready to employ an accounting graduate with the qualities of presenting and defending points of view and the outcomes of their own work, verbally, to colleagues, clients, and superiors, mastered foreign languages, listening effectively to obtain information, using of visual aids in presentations effectively, communicating orally in English and being able to negotiate.

The last but not the least objective of the study was to how management skills alleviate unemployment. It was established that employers are ready to employ accounting graduates with the ability to negotiate with clients and business partners, relate well with other workers and work in a group or team, relate will with customer and have customers at heart, manage resource effectively and efficiently, make good and effective decisions, lead and control employees and also have workplace.

5.2 Conclusions

Conclusions have been drawn based on the findings of the study. The skills (basic accounting skill, computer skill, analytical skill, computer skill and management skills) can be used to alleviate and as well as prevent unemployment. This has led to dominance of business education in various universities, specifically the private universities. This presupposes that there is a linkage between employers' needs and educators. Some Business Education skills have higher employability than others. Business Education can be used to ease the unemployment levels of many graduates through it entrepreneur and vocational skills component.

5.3 Recommendations

Based on the finding of this study, the following recommendations are made:

1. More individuals should be encouraged to study Accounting Education.
2. Government should set up firms and institutions outside the normal university to teach accounting education.
3. The government can collaborate with accounting professional bodies, to train and retrain youths in Accounting skills and principles so as to enhance their employability.
4. Strategies for promoting Accounting education which includes, school workshops and seminars to improve their skills.
5. It is recommended among others that the curriculum developers should integrate those subjects that will help the students to acquire necessary skills needed for sustenance of one's life and the society at large.
6. Every profession should have at least one year of vocational training to ensure that students and graduates can easily adapt to prevailing circumstances and use such training

5.4 Suggestions for Further Research

The study explored dominance of business programmes at the private tertiary institutions, a mediating factor of guaranteed job opportunity. The study dealt with the responses from employers and/or entrepreneurs in Kumasi metropolis. It is therefore recommended that future research efforts should be concentrated on:

1. How other business education programmes help to alleviating unemployment.
2. The perception and motivation of students to pursue business education.
3. The perception and motivation of tertiary institutions in embarking business programmes in their institutions.

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APPENDIX

QUESTIONNAIRE FOR RESPONDENTS

The purpose of this questionnaire is to gather data for “**DOMINANCE OF BUSINESS PROGRAMMES AT THE PRIVATE TERTIARY INSTITUTIONS, A MEDIATING FACTOR OF QUARANTINED JOB OPPORTUNITY: A CASE STUDY OF PRIVATE UNIVERSITIES IN ASHANTI REGION**”.

Data collected would be used solely for academic purpose and respondents are assured of confidentiality of information provided.

SECTION A

BACKGROUND OF INFORMATION

1. **Gender:** Male [] Female []

2. **Institution attended:**

SECTION B

	Accounting skills in Business Education	Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
1	It promotes the preparation of feasibility reports					
2	Skill to keep reliable records					
3	Ability to prepare simple ledger					
4	Skill to keep consistent record					
5	Skill in accurate book-keeping					
6	Ability to demonstrate simple budgeting					
7	Ability to keep daily cash payment receipts					
8	Ability to keep all cash sales records					

9	Ability to keep credit purchase records					
10	Skill in keeping records of invoice					
11	Ability to keep accurate accounting records					
12	Skill to keep simple, easy to understand records					
13	Ability to keep up-to-date credit sales records					
14	Ability to handle double entry book-keeping					
15	Skill in preparing product way bills					
16	Skill in financial management					
17	Ability to use basic accounting software					
18	Ability to synthesize data					
19	It promotes the acquisition of comprehension knowledge of the business					
20	It enables owners of SMEs to identify areas of inefficiency and wastes of resources					
21	It enhances understanding of the concepts of assets / liabilities / proprietorship so that the fluctuation in the business cycles may be correctly interpreted					
22	It boosts business activities					
23	It promotes the preparation of feasibility reports					
24	It provides basis for investment to owners of public and private business					
25	It promotes the acquisition of comprehension knowledge of the business					
26	It enables business owners to keep proper and					

	accurate records					
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SECTION C

	Computer skill in Business Education	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
27	Computer helps in making teaching and learning more interesting					
28	It helps in distance learning programme					
29	It enhances efficiency of workers					
30	Help reduce bureaucracy in administration					
31	It makes decision-making in the education sector easy and faster					
32	It enhances the management of financial records in schools					
33	There are functional internet facilities owned by the businesses for browsing					
34	Teachers are knowledgeable in the use of ICT					
35	Periodic training is organized for educators on the use of ICT					
36	Business educators are exposed to the use of ICT in teaching					
37	It helps business owners with manipulative skills					

38	It provide avenue for business growth with the use of computer skills					
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