

Accounting Software Competencies and Job Market Readiness of Postgraduate Business Education Students in Rivers State Universities

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Abstract

This study examined the relationship between accounting software competencies and job market readiness of postgraduate Business Education students in Rivers State Universities. Specifically, the study determined the relationship between Sage Business Cloud accounting software competency, QuickBooks accounting software competency and job market readiness of postgraduate Business Education students. The study adopted a correlational research design. The population consisted of 70 postgraduate Accounting Education students from Rivers State University and Ignatius Ajuru University of Education during the 2023/2024 academic session. Census method was adopted because the entire population was manageable. Data were collected using two self-structured questionnaires titled Questionnaire on Accounting Software Competencies (QASC) and Questionnaire on Job Market Readiness of Postgraduate Business Education Students (QJMRPBES). The instruments were validated by experts and their reliability coefficients were 0.83 and 0.76 respectively. Seventy copies of the questionnaires were administered, while 62 copies were retrieved and found usable for analysis. Pearson Product Moment Correlation Coefficient was used to answer the research questions and test the hypotheses at 0.05 level of significance using SPSS. The findings revealed a significant moderate positive relationship between Sage Business Cloud accounting software competency and job market readiness ($r = 0.404$, $p = 0.008$). The study also revealed a significant weak positive relationship between QuickBooks accounting software competency and job market readiness ($r = 0.274$, $p = 0.031$). The study concluded that accounting software competencies are significantly associated with job market readiness of postgraduate Business Education students. It was recommended that

universities strengthen practical training in accounting software through hands-on workshops, simulations and curriculum integration.

Keywords: *Accounting Software Competencies, QuickBooks accounting software, Sage Business Cloud accounting software, Job Market Readiness, Postgraduate Business Education Students*

Introduction

The use of technology has made a tremendous global impact in all sectors of life and has made a huge transformation particularly in the way of doing business both within and across countries. Since the 1950's when information storage and processing through the use of computer started, it became easier and quicker to handle massive data and produce more accurate and timely report (Joseph, 2019). Since then, most organizations have been changing their ways of transacting business to increase their levels of productivity and profitability (Fisher & Kenny, 2019).

Accounting software competencies refer to the knowledge, skills, and abilities required to effectively use digital tools and software applications designed for managing financial and accounting tasks. These competencies enable individuals to perform various accounting operations such as bookkeeping, financial reporting, tax calculations, payroll management, and budgeting efficiently and accurately. In the context of professional education, particularly in Accountancy or Business Education, accounting software competencies include both technical and practical expertise that align with industry standards. These skills are essential for students and professionals to meet the demands of modern businesses that rely on automated systems for financial management.

The teaching of accounting software competencies or skills in Accountancy Education programme is very highly likely to increase graduates' chances of being employed after graduation, since organizations are in need of graduates that can be able to make use of the practical application of those accounting software skills. Accounting software skills involves the technological means that are not hardware, used in the field of accounting and education for the purpose of keeping accurate accounting records for saving of file and for organizational future decision-making process. It is important for institutions to adopt the use of various accounting software competencies or (packages) since it is a basic requirement for employment by any organizations as graduates of Accountancy Education. Accounting Software involves routine activities such as training, setting up accounts charts, existing data conversion, interfaces with existing platforms and even consultation with other experts base on the learning process in the various higher institutions. Studies have shown that the rate of accounting software adoption by small and medium enterprises is less than 50 percent and a large business is more than 90 percent. This may be due to structural and financial differences of large businesses when compared to small or medium businesses (Wen, Matsumura, Mohamed & Huang, 2022). Accounting programmes consist of financial accounting, cost and management accounting, taxation, audit and investigation and the general business environment that make provision for practical key skills of which form the basis of accounting pillars that mould learners into competitive novice accountants. Striving for the knowledge of accounting software packages is to effectively deal with the modern world as this enhances learner competitiveness in the employment market. The researcher will hinge this work on practical key skill. Practical key skill as it is the backbone of accounting programme and it reflects the skills that are needed by graduates in order to fit in an accounting environment (Robert & Precious, 2017). The practical key skills needed by employers are accounting software competencies or packages like Spread sheets software, Quick-books, Peachtree, Xero Fresh books,

Wave Accounting software and Sage pastel accounting competencies. Now that all organization are moving from manual to automation, the teaching of accounting software in the higher institution should be practical, to enable graduates match up to the standard required for employing accounting professionals, execute the task of financial recording with the use of accounting software competencies confidently and also be able to impact others in the profession the practical skills. Accountancy Education graduates should have sufficient knowledge of various accounting software to be able to identify, post various items in ledgers, which comes under financial statements and to ensure fairness of financial statement (Mustafa, 2020). In addition, graduates of Accountancy Education should acquire additional knowledge of accounting software and apply appropriately as expected to reduce information asymmetry, errors in business transaction and reduce agency conflicts via improved external monitoring in accordance with accounting standards like the International Financial Reporting Standards (Akpomi & Nnadi, 2017). Adequate knowledge of accounting software will help graduates to be able to carry out assigned task of modern accounting which has become one of the most required skills for employment of Accountants in the labour market.

In today's dynamic job market, accounting software competencies have become essential for job readiness, particularly for postgraduate students in Business Education. As organizations shift from traditional record-keeping to digital systems, the demand for professionals proficient in accounting software has surged. Employers prioritize graduates with practical knowledge of tools like Sage Business Cloud, QuickBooks, Wave, and spreadsheet competencies, recognizing their relevance in fostering efficiency and accuracy in financial management (Umoru, 2020). Consequently, developing an Accountancy Education curriculum that emphasizes accounting software training is crucial for enhancing employability among postgraduate students.

Employers now seek graduates with both theoretical knowledge and hands-on experience in digital accounting tools. These competencies enable graduates to meet the demands of roles such as financial accountant, auditor, manager, consultant, or self-employed professionals. Modern businesses require professionals who can seamlessly transition to automated accounting systems, making proficiency in software like Sage Business Cloud and QuickBooks a non-negotiable skill for competitive job candidates. Graduates lacking these competencies risk being sidelined, regardless of their academic grades. Achieving an ideal curriculum for Accountancy Education is not a one-time effort but a continuous process of mapping, interpretation, implementation, and review. Integrating emerging technologies like accounting software into the curriculum prepares students for the evolving workplace. According to the International Finance Corporation (2019), 50% of the subject knowledge acquired during the first year of a four-year technical degree becomes outdated by graduation. This highlights the urgency of incorporating digital education into Business Education programs to align with current industry trends. An employability-centered curriculum represents a paradigm shift from traditional knowledge-based learning to a model focused on skills and enterprise development. Such a curriculum bridges the gap between academia and the marketplace by combining theoretical knowledge with practical applications. Students learn to adapt to technological advancements, fostering skills that enhance their ability to contribute effectively in professional settings.

Accounting software is one of the most required packages for present day readiness or employment as many organizations have moved from the traditional record keeping to digital system. Employers of labour of present days look out for graduates of Accountancy Education that have competency in accounting software packages such as Sage Business Cloud, QuickBooks, Wave and Spread Sheet packages (Umoru, 2020).

QuickBooks accounting software is accounting software that is hosted on remote servers; It provides accounting capabilities that allow details tracking of financial transactions and provide instant report and analysis of a firm. Data is sent into the cloud where it is processed and returned to the user. All application functions are performed off-site, not on the user's desktop. In QuickBooks computing, users access software applications remotely through the internet or other network via a cloud application service provider at any convenience place. Using QuickBooks accounting software frees the business from having to install and maintain software on individual desktop computers. It also allows employees in remote or branch offices to access the same data and the same version of the software (Amidu, Effah & Abor, 2017).

According to Mell and Grance, (2019), QuickBooks computing accounting system is an online accounting (e-accounting) that helps a business to use an online server in order to perform all its common accounting functions through inter-based devices. With the spread of this concept, companies have switched to the making use of electronic accounting software. This software can be accessed anytime, anywhere via a simple internet connection so, there is no time/place limitation for accountants and bookkeepers.

Peachtree is software utilized in accounting and managed and utilized by smaller businesses all over the world. It is a user friendly and computerized program that incorporates perfect answers or solutions in a comprehensive and easy manner. This is definitely the best solution for every small business. Management and organization of small businesses should emphasize on the business activities. It is vital to note that entities in the business management module are held or maintained as units, positions or jobs. These entities are linked together. However, Peachtree accounting packages help in the management and simplifying the business accounts. Peachtree software can help Google Inc to manage their system easily, faster and accurately. Peachtree accounting software system is a unique computerized system used in accounting that opens doors to different users to make entries into journals ledgers, journals and ledgers all the same time.

Wave accounting software is essential for freelancers, contractors, and businesses in general. However, sometimes an accounting software system can be pricey. Wave help you handle bookkeeping. The app keeps track of your cash flow, and go over the most important app features, pricing, and pros and cons (Sejla 2022).

Wave is a double-entry accounting website designed for freelancers, self-employed contractors, and small businesses. Wave was founded in Toronto, Canada in 2009. The first iteration of the software was released in 2010 as a free accounting website. After offering free online accounting software for a time, the platform grew to include many tools for double-entry bookkeeping as well as other financial services like payment processing. In July 2019, H&R Block acquired Wave, and the website gained more tools and features, such as the integration with H&R Block for tax filing, an improved transactions page, a new Activity tab in the expanded customer profiles, and the ability to attach receipts to transactions. Today's Wave Accounting offers robust invoicing, accounting, and receipt tracking functionality (Sejla, 2022).

Spreadsheet is part of the Microsoft Office software that allows users to operate numerical data entered in spreadsheets. The interface of this program includes a table with a large number of cells for data entry and ribbon tabs that give access to various functions. An Excel file is usually called a workbook that may consist of many pages, worksheets. By means of Excel, individuals can convert digits into useful information that may be applied for many personal and professional needs. Apart from simple calculations, Excel is capable of performing functions and formulas, as well as creating user macros with the help of VBA.

Sage business cloud accounting software competency is a program design for the teaching of students and is used by modern organizations to run their day to day business activities. Making forecasts about the development of the accounting profession, it is believed that for effective accounting service in the future, there will be a switch to cloud software (Galarza, 2017). When deciding on the choice of an accounting cloud product, we take into account its strengths and weaknesses, risks and prospects for use. These issues have been studied in the scientific papers of many scientists. Working with Your Accountant Sage 50 is not an electronic check book but a real double-entry accounting system. Achieving an ideal Accountancy Education curriculum should not be viewed as an event but a continuous cycle that requires relevant curriculum mapping, interpretation, implementation and review. A curriculum that recommends the use of emerging technologies such as accounting software prepares students of Accountancy Education for employability because there is an increasing attention being paid to emerging technologies by employers of labour.

Job market readiness refers to the state of being fully prepared to meet the demands and expectations of employers in a competitive job environment. It involves possessing the necessary skills, knowledge, experiences, and professional qualities that make an individual capable of contributing effectively to an organization from the moment they are hired. Job market readiness centred curriculum is a paradigm shift from the traditional known perspective of curriculum to knowledge-based and skill-based learning that prepare students for enterprise development, self-employment and social adjustment in society. Job market readiness connects the university and the marketplace together so that institutions can increase their capacity to deliver a highly innovative curriculum to students by integrating theory to practical as an aspect of vocation (Akpomi & Ikpesu, 2020). For a graduate of Accountancy Education to be sure of working as an accountant, auditor, manager and consultant in the industry, they must possess the required theoretical and practical accounting software skills. All modern organizations are doing away with the normal paper system to automated accounting, a graduate of Accountancy Education that do not have the required competencies in accounting software will find it difficult to secure a good paying job, irrespective of the graduated grade. Accountancy Education curriculum is design to educate students on both business and finance in accordance with new technological trend so to provide career environment for the students and to equip them with the employability skills after graduation. Some of the employment opportunities for the students of Accountancy Education that have the employability skills are: financial accountant, education accountant, auditor, self-employment as consultant.

Business Education as a programme of instruction in the institution of higher learning involves building competencies, knowledge, ethics, values and attitude that will help an individual to be able to face life challenges around them, function effectively as an entrepreneur, professional teachers and function as operators in organizations as an accountant, manager, marketer, secretary and an entrepreneur. Business Education is an education designed with the primary aim at elevating one's skills as well as providing citizens with the requisite skills to secure gainful employment so as to earn a living and to succeed in life through further education (Ubulom & Ogwunte, 2017). As a programme Business Education create avenue for practical competencies and attitudes that will help them as learners to function effectively and efficiently in a given society or economic system. Also, Business Education as a practical programme of instruction in institutions of higher learning equips students with competencies to be able to solve practical financial challenges. It develops the individuals in socio-economic competencies, that is, the individual becomes an intelligent consumer of goods and services as a result of the knowledge and

skills acquired through the training in Business Education. As a course of study, it enables the individual to become a worker, earn a living, be a responsible citizen and play his/her role in the development of the economy of a country (Akpomi, 2019).

A postgraduate student is someone who is pursuing further studies after completing a bachelor's degree. This can include master's degrees, doctoral (PhD) programme, and postgraduate diplomas or certificates. Postgraduate Business Education students are individuals pursuing advanced studies in business-related fields after completing a bachelor's degree. These students enrol in programme designed to deepen their understanding of business concepts, enhance leadership skills, and specialize in areas like accounting, finance, marketing, management, or entrepreneurship.

Statement of the Problem

Accountancy programme in Business Education is meant to produce competent, skilful and dynamic individuals such as accountants, auditors, administrators and consultants. Graduates who do not acquire the adequate accounting software competencies required for gainful employment will keep roaming the streets in search of white-collar jobs (Oguejiofor, 2020). Graduates of Accounting may lack sufficient competencies in using accounting software, which is a major concern for employers and society, Organizations seek competent employees, making this skill gap a significant issue (Onuotu, 2020; Edet & Udida, 2019). Most industries, government and private organizations lament over the inability of Accounting Education graduates to perform efficiently especially in the use of accounting software competencies like sage business cloud, Peachtree, quickbooks, spreadsheet and wave when employed (Robert & Precious, 2017). These challenges have made organizations to engage the services of consultants to train the new accounting graduates on the practical application of modern accounting software competencies for a period of time of which only selected few persons will only be taken out of many as a result of not meeting up with company's requirements for employment after the training. Considering the cost and time spent in training these graduates that cannot use the different accounting software competencies, many researchers and stakeholders have attributed these problems to the inability of higher institutions that are saddled with this responsibility are not actually teaching or training these graduates on the practical application of modern accounting software competencies during the course of the accounting programme in Business Education (Adetula & Efobi, 2019). The problem of not teaching accounting software competencies is probably because they are not reflected in the curriculum of Accountancy Education programme, which could be a contributory factor to the high unemployment rate of Accounting Education graduates in Rivers State Universities. The study will investigate accounting software competencies and job market readiness of postgraduate Business Education students in Rivers State Universities due to the mismatch of what the graduates learn in school and the reality they faced when employed in organizations.

Purpose of the Study

The purpose of this study was to examine the relationship between accounting software competencies and job market readiness of postgraduate Business Education students in Rivers State Universities. Specifically, the study sought to:

1. Determine the relationship between Sage Business Cloud accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities.

2. Determine the relationship between QuickBooks accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities.

Research Questions

The following research questions were raised to guide the study:

1. What is the relationship between Sage Business Cloud accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities?
2. What is the relationship between QuickBooks accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities?

Hypotheses

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

1. There is no significant relationship between Sage Business Cloud accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities.
2. There is no significant relationship between QuickBooks accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities.

Methodology

This study adopted the correlational research design. The design was meant to determine the relationship between accounting software competencies and job market readiness of postgraduate Business Education students in Rivers State Universities. Correlational research design involves the collection of information from respondents for the purpose of determining the degree of relationship existing between two or more variables without manipulating the variables under investigation. According to Kingsley (2021), correlational research design determines the extent or degree of relationship existing between two or more variables. The design is appropriate for this study because the researcher was interested in determining the relationship between accounting software competencies and job market readiness among postgraduate Business Education students in Rivers State Universities. The researcher did not manipulate any of the variables; rather, the variables were studied as they existed naturally among the respondents.

The population of the study consisted of seventy (70) postgraduate students of Accounting Education in Rivers State University, Port Harcourt, and Ignatius Ajuru University of Education, Port Harcourt, during the 2023/2024 academic session. The population comprised fifteen (15) postgraduate Accounting Education students from Rivers State University and fifty-five (55) postgraduate Accounting Education students from Ignatius Ajuru University of Education, giving a total population of seventy (70) students. The choice of the population was based on the fact that the two universities offer postgraduate programmes in Accounting Education and their students constitute an appropriate population for examining accounting software competencies and job market readiness. There was no sampling or sampling technique for the study because the entire population of seventy (70) postgraduate Accounting Education students was used for the study. Therefore, the census sampling technique was adopted. The census technique was considered appropriate because the population was small and manageable, making it possible for the researcher to include all the members of the population in the study. The use of the entire

population also provided the researcher with the opportunity to obtain information from all identified postgraduate Accounting Education students in the two universities.

The instruments used for data collection in this study were two self-structured questionnaires titled “Questionnaire on Accounting Software Competencies” (QASC) and “Questionnaire on Job Market Readiness of Postgraduate Business Education Students” (QJMRPBES). The instruments were designed to obtain information from the respondents on accounting software competencies and job market readiness of postgraduate Business Education students in Rivers State Universities. The questionnaires were structured on a four-point rating scale of Strongly Agree (SA) – 4 points, Agree (A) – 3 points, Disagree (D) – 2 points and Strongly Disagree (SD) – 1 point. The four-point rating scale enabled the respondents to indicate the extent to which they agreed or disagreed with each of the statements contained in the instruments.

The instruments were subjected to face and content validation. The research instruments were validated by two experts in the Department of Business Education and one expert in Measurement and Evaluation, all in the Faculty of Education, Rivers State University, Port Harcourt. The experts were given copies of the instruments together with the objectives of the study to examine the relevance, clarity, adequacy, appropriateness and coverage of the items in relation to the variables under investigation.

The experts examined the instruments and identified items that were unclear, irrelevant, ambiguous or inappropriate for measuring accounting software competencies and job market readiness. They also made corrections and suggestions for improving the structure and content of the instruments. The corrections and suggestions made by the experts were incorporated into the final copies of the questionnaires before they were administered to the respondents. To establish the reliability of the instruments, copies of the questionnaires were administered to fifteen (15) postgraduate Business Education Accounting students at the University of Uyo, Akwa Ibom State, who were not part of the population of the study. The respondents used for the reliability exercise had characteristics similar to those of the respondents included in the main study. The two sets of questionnaires were re-administered to the same group of respondents after an interval of three days.

Pearson’s Product Moment Correlation Coefficient (PPMCC) was used to correlate the scores obtained from the first and second administrations of the instruments. The reliability coefficient obtained was 0.83 for the Questionnaire on Accounting Software Competencies (QASC) and 0.76 for the Questionnaire on Job Market Readiness of Postgraduate Business Education Students (QJMRPBES), as shown in Appendix D. The reliability coefficients indicated that the instruments had acceptable levels of stability and consistency and were therefore considered suitable for collecting data for the study. The researcher employed the services of three (3) research assistants who assisted in administering and retrieving the copies of the questionnaires from the respondents. The research assistants were adequately briefed on the purpose of the study and instructed on how to administer the instruments, interact with the respondents and retrieve the completed questionnaires.

A total of seventy (70) copies of the questionnaires were administered to the postgraduate Accounting Education students in Rivers State University and Ignatius Ajuru University of Education. Out of the seventy (70) copies administered, sixty-two (62) copies were retrieved and found usable for data analysis, representing the effective response for the study. The retrieved questionnaires were properly checked, coded and prepared for statistical analysis.

The data collected from the respondents were organized, coded and analyzed in accordance with the research questions and hypotheses formulated for the study. Pearson’s Product Moment

Correlation Coefficient (PPMCC) was used to answer the five (5) research questions and test the corresponding null hypotheses at 0.05 level of significance with the aid of the Statistical Package for the Social Sciences (SPSS). The decision rule for testing the null hypotheses was that the null hypothesis was rejected when the calculated significance value (p-value) was less than 0.05, while the null hypothesis was accepted when the calculated significance value was greater than 0.05. The strength and direction of the relationship between the variables were determined using the correlation coefficient (r). The interpretation of the correlation coefficients was based on the parameters given by Salkind (2010), where 0.80–1.00 represents a very strong relationship, 0.60–0.79 represents a strong relationship, 0.40–0.59 represents a moderate relationship, 0.20–0.39 represents a weak relationship, and 0.00–0.19 represents a very weak or no relationship.

Data Presentation and Analysis

Research Question 1

What is the relationship between Sage Business Cloud accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities?

Table 1.1: Calculated r of the Relationship that exists between Cloud accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities

			Sage Business Cloud accounting software competency	Job market readiness of postgraduate Business Education students
Sage Business Cloud accounting software competency	Pearson Correlation		1	0.404
	Sig. (2-tailed)			0.008
	N		62	62
Job market readiness of postgraduate Business Education students	Pearson Correlation		0.404	1
	Sig. (2-tailed)		0.008	
	N		62	62

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

Source: SPSS 21.0 Data Output, 2026

Research Question 1 sought to determine the relationship between Sage Business Cloud accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities. The result presented in Table 1.1 shows a Pearson Product Moment Correlation coefficient of $r = 0.404$ and a significance value of $p = 0.008$, with 62 postgraduate Business Education students involved in the analysis. The correlation coefficient of 0.404 indicates a moderate positive relationship between Sage Business Cloud accounting software competency and job market readiness. This means that an increase in postgraduate Business Education students' competency in the use of Sage Business Cloud accounting software is associated with an increase in their level of job market readiness. In other words, students who demonstrate greater competency in Sage Business Cloud accounting software tend to be better prepared to meet the requirements of the labour market. The significance value of 0.008 is less

than the stipulated 0.05 level of significance ($p = 0.008 < 0.05$). Therefore, the relationship between Sage Business Cloud accounting software competency and job market readiness is statistically significant. The result indicates that the observed relationship is unlikely to have occurred by chance.

Hypothesis 1: There is no significant relationship between Sage Business Cloud accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities

Summary of PPMC Calculation on Relationship Between Sage Business Cloud Accounting Software Competency and Job Market Readiness of Postgraduate Business Education Students.

For the hypothesis, the null hypothesis which states that there is no significant relationship between Sage Business Cloud accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities is rejected. Consequently, the alternative hypothesis is accepted, indicating that there is a significant moderate positive relationship between Sage Business Cloud accounting software competency and job market readiness. Thus, the finding implies that developing postgraduate Business Education students' competency in Sage Business Cloud accounting software could contribute meaningfully to their preparedness for employment. However, the moderate correlation also indicates that Sage Business Cloud competency alone does not determine job market readiness; other academic, professional, interpersonal, and digital competencies may also contribute to students' readiness for employment.

Research Question 2

What is the relationship between QuickBooks accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities?

Table 1.2: Calculated r of the Relationship that exists between QuickBooks accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities

		QuickBooks accounting software competency	Job market readiness of postgraduate Business Education students
QuickBooks accounting software competency	Pearson Correlation	1	0.274*
	Sig. (2-tailed)		0.031
	N	62	62
Job market readiness of postgraduate Business Education students	Pearson Correlation	0.274*	1
	Sig. (2-tailed)	0.031	
	N	62	62

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

Source: SPSS 21.0 Data Output, 2026

Research Question 2 sought to determine the relationship between QuickBooks accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities. The result presented in Table 1.2 shows a Pearson Product Moment Correlation coefficient of $r = 0.274$ and a significance value of $p = 0.031$, based on 62 postgraduate Business Education students. The correlation coefficient of 0.274 indicates a weak positive relationship between QuickBooks accounting software competency and job market readiness. This implies that postgraduate Business Education students who possess higher competency in the use of QuickBooks accounting software tend to have higher levels of job market readiness. However, the relatively low correlation coefficient suggests that the relationship is not strong, indicating that QuickBooks competency is only one of several factors associated with students' readiness for the labour market. The significance value of 0.031 is less than the 0.05 level of significance ($p = 0.031 < 0.05$). Therefore, the relationship between QuickBooks accounting software competency and job market readiness is statistically significant. This means that the observed positive relationship is unlikely to have occurred by chance.

Hypotheses 2: There is no significant relationship between QuickBooks accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities

Summary of PPMC Calculation on Relationship Between QuickBooks Accounting Software Competency and Job Market Readiness of Postgraduate Business Education Students.

The null hypothesis states that there is no significant relationship between QuickBooks accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities. Since the calculated significance value of 0.031 is less than 0.05, the null hypothesis is rejected. The alternative hypothesis is therefore accepted.

Thus, there is a significant weak positive relationship between QuickBooks accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities. The finding suggests that improving students' competency in QuickBooks accounting software may contribute to their preparedness for employment. Nevertheless, because the relationship is weak, QuickBooks competency alone cannot adequately explain job market readiness. Other factors such as practical accounting experience, communication skills, problem-solving ability, digital literacy, adaptability, and knowledge of other accounting technologies may also influence graduates' readiness for employment.

Discussion of Findings

Relationship between Sage Business Cloud accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities.

The first findings revealed that Sage business cloud accounting software package prepares graduate students for immediate employment. prepared graduates with the competencies for day to day running of business transactions, prepares graduates to work from any location which can help in active running of an organization, in the case of global pandemic the accountant can work from home, prepares graduates to easily secure employment and prepares graduates for skills that will enable self-employment. The finding is in line with the work of Randa (2020) "Sage business cloud accounting software package prepares graduates to create sales invoices, create filter of invoices, create a new company account, add logo to your invoices, create customers, create suppliers, add credit limits, bank details, notes to contacts, create recurring statements, attach

multiple bank accounts, connect bank feeds, utilize bank transfers, cash account, bank deposits, reconcile transactions, Print checks, view journals, view chart of account, access basic Sage accounting dashboard, use mobile sage [accounting app](#), export reports, listings, convert invoices to PDF, generate reports on profit, generate report on loss, balance sheet, general ledger, cash flow statement, and work from different locations. The conclusion was that there was positive relationship Sage Business Cloud accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities.

Based on the first findings, a “hypothetical test was conducted which also indicated that statistically significant relationship exists between Sage Business Cloud accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities. The test further revealed that in line with the work of Ekwe and Abuka (2014), most Business Education graduates in accountancy are not fully aware of the concept of Sage Business Cloud accounting software package and cannot make the software to post accounting records. The study concluded that there is a significant relationship statistically exist between knowledge of Sage Business Cloud accounting software package and employability of Business Education graduates since the calculated of the correlation coefficient (r) value was statistically greater than the table value $P>0.05$ level of significance, the null hypotheses therefore, was rejected at $P>0.05$ of significance”. The researcher concluded on the calculated correlation coefficient value (r), which indicated that a statistically significant relationship exist Sage Business Cloud accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities.

Relationship between QuickBooks accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities.

The second findings revealed that QuickBooks accounting software package prepares graduates to know the financial position of an organization, how to customised invoices to make daily posting of transactions easier, its helps to track accounts that are payable and receivable, manage small, medium and large enterprises for daily business transactions, how to use customised payroll and time tracking for daily business transactions. The finding is in line with the work of Machera and Machera (2021), QuickBooks is used by small businesses and medium sized entrepreneurs and provides the Quick Payroll Software which is used in processing employee salaries, Small business owners are usually busy and need accounting software to pay their bills, collect money from customers, track income and expenses. The conclusion was that there was positive relationship QuickBooks accounting software competency and job market readiness of postgraduate Business Education students.

Based on the first findings, a “hypothetical test was conducted that indicated there was statistically significant exist between QuickBooks accounting software competency and job market readiness of postgraduate Business Education students in Rivers State Universities. The test further revealed that in line with the work of Tim (2021) the knowledge of QuickBooks accounting software package enhances graduates’ competencies and also equip them for future employment. The study concluded that there is a significant relationship statistically exist between knowledge of QuickBooks accounting software package and employability of Business Education graduates since the calculated of the correlation coefficient (r) value was statistically greater than the table value $P>0.05$ level of significance, the null hypotheses therefore, was rejected at $P>0.05$ of significance. The researcher concluded on the calculated correlation coefficient value (r), which indicated that a statistically significant relationship exist QuickBooks accounting software

competency and job market readiness of postgraduate Business Education students in Rivers State Universities.

Recommendations

Based on the findings made in this study, the researcher recommends that:

1. Since the relationship between Sage Business Cloud accounting software competency and job market readiness is moderate due to limited practical application by some students, it is recommended that universities provide hands-on workshops and simulation-based training to strengthen students' practical proficiency in Sage Business Cloud.
2. Given the weak relationship between QuickBooks competency and job market readiness, it is recommended that QuickBooks training be fully integrated into the postgraduate Business Education curriculum, with emphasis on practical exercises and case studies to enhance students' utilization skills.

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