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OFFICE TECHNOLOGY AND ACCOUNTING SKILLS POSSESSED BY BUSINESS EDUCATION STUDENTS IN COLLEGES OF EDUCATION FOR MANAGEMENT OF SMALL SCALE BUSINESSES IN ADAMAWA STATE

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Abstract

This study was conducted to assessOffice Technologyand Accounting skills possessed by business education students in colleges of education for the managment of small scale business in Adamawa State. Descriptive survey design was adopted for the study. The entire 189 final year students of business education from the two collges of education formed the population as there w2as no sampling. A 4-point likert rating scale with a structured questionaniare containing 31 items was used to elicit responses from the respondents. The study made used of CronbachAlpha relaibility method to determine the internal consistency of the instrucment and reliability co-efficient of 0.87 was otbtained. The data collected were anlaysed using mean and standard deviation to answer the reserarch questions while t-test was used to testthe null hypothesis at 0.05 level of significance. The findings of the study revealed amongs others that office technology and accountingskills are moderately possessed and that all the skills are highly required by both male and female students for effective management of small scale businesses. These skills if highly possessed will make business education graduagte better prepared to take up jobs in organizatins and contribute meaningfully or be self-employed by establishing small and medium businesses. Therefore, recommendations were made, among others that the study of office technologyand managementshould be encouraged by all stakeholders, as it is geared towards office technology and entrepreneurail skills needed for the management of small scale businesses.

Introduction

Business education is an educational programme that prepares students for entry and advancement in jobs within business and to handle their business affairs as well as to function intelligently as consumers and citizens in a business economy. Osuala (2007) defined business education as that aspect of vocational education, which emphasizes job competency, career preparation and work adjustments. It involves acquisition of special skills in business subject areas which will enable the individuals operate in the environment they find themselves. Similarly, Umoru (2014) explained that business education is a course of instruction aimed at inculcating in the youth the skills, attitudes and competencies which are necessary to empower them to be gainfully engaged so that they will be useful citizens and contribute to the development of the society. Therefore, business education is the aspect of the total educational programme that provides the knowledge, skills understanding and attitudes needed to perform in the business world as a producer and/or consumer of goods and services that business offers.

Business education at college of education level equips the students with skills in Office Technology and Management and entrepreneurship, which will enable the students, manage small scale enterprise on graduation. The objectives of business

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education at NCE level among others is to equip graduates with the right skills that will enable them to engage in a life of work in the office as well as for the management of small scale businesses.

Two fundamental issues come to the fore when a skill is to be acquired. According to Okoro and Ursula (2012), the first is the conditions which promote acquisition and the second is the change that will occur when the skill is acquired. Therefore, skill is the acquired attitudes and behaviours after an exposure to theories and practices in the field of study. Skill is the ability to do something with a degree of proficiency resulting from certain behaviour pattern in respect to smoothness, speed and accuracy. Skill acquisition process in a developing country like Nigeria should be in three stages: theoretical, practical and exposure to challenges (Peace, 2009). Also, it is well known that class activities are theoretical in nature and most times, are general principles which apply to more than one situation. Practical class work on the other hand, may be by trial and error method. It involves doing something that is more physically applied to more specific situation.

Management in the view of Obi (2011) is the process by which those in authority plan, organize and control a business in an effort to make it successful. Management is the process of directing, administering or running a business. It is essentially directing human efforts and energies and coordinating the whole as a team and giving vital leadership. Therefore, management consist of five functions as: planning, organizing, leading, coordinating and controlling. These functions make management an essential instrument in business or enterprise administration. Management is an instrument of an enterprise that is used to achieve positive end- results.

Small scale business is a business that is independently owned and managed in its dominant field of operations by private individuals to meet up their desired income and employment needs. A small scale business enterprise is one which possesses the following characteristics: usually the managers are also the owners, capital is supplied and the ownership is held by an individual or small group; the area of operation is mainly local; and the relative size of the firm within industry must be small when compared with biggest units in its field. All the massive attention and support given to small scale business relate to the widely acclaimed fact that small scale businesses are job and wealth creators. The Central Bank according to Chendo (2013) defined small scale enterprises on the basis of total asset and number of employee. Nevertheless, the National Council for Industry (2002) cited in Egbetokun (2008) and Osotimehin and Olajide (2012) definedmicro business as a business whose total cost, including working capital but excluding cost of land, is not more than N1million and a labour size of not more than 10 workers. While small scale business is a business whose total cost, including working capital but excluding cost of land is over N1million but not more than N40million and a labour size of between 11 and 35 workers. Based on the above, it seems that in Nigeria there is no consensus on the definition of small scale businesses, but they are defined along three dimensions; in terms of either employment or investment, or a combination of any two, or all. However, it is believed that any business with capital base worth N1million or has a number of employees up to 11 is regarded as small scale businesses (Olowu & Aliyu, 2015).

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Office Technology and Management programme therefore, is an educational programme meant for the acquisition of knowledge, skills office ethics and competencies needed to prepare the individuals to enter gainful employment in specific business and office occupation. These skills include Message handling system skills, document management system skills, and record management skills.Okorie (2000) defined entrepreneurship skills simply as business skills which an individual acquires to enable him function effectively in the turbulent business environment as an entrepreneur. These skills include human relations skills, time management skills, independence, creativity and innovativeness skills, persistence and perseverance skills, technicalskills, business management skills, personal entrepreneurial skills, innovative skills, and self-motivation skills. Nwabuona (2010) described the OTM programme as focusing on combination of office information technical skills with adequate and relevant business knowledge in solving organizational problems. He noted that the target is to produce hybrid administrative professionals to respond to the demands of a dynamic and intensely computerized work place. According to Komolafe and Ajani (2010), Office Technology and Management is a work oriented educational programme that aims at skill acquisition which are useful and employable in the labour market. Komolafe and Ajani explaine that the programme is designed to development participant's skills, abilities, understanding, attitudes, work habits and appreciation of encompassing knowledge and information needed by individuals in order to enter and progress in employment on a useful and productive base. It is a component of business education and indeed vocational and technical education.According to Nwaosa, Egbule and Olannye (2013) the following skills are required by office technology and management students, Telecommunication Skills: telecommunication facilities, message handling system skills.

According to Onoh (2011) fundamental accounting skills are those competencies in basic accounting required by a person to function competently, confidently, and successfully in the process of carrying out one's function of recording daily business transactions. They include skills in book-keeping, purchasing and supply, bargaining, determining labour costs, simple budgeting, and keeping of accurate receipts, sales records skills in keeping reliable records, sourcing for market outlets, work in progress records, credit purchases, invoices, cheque payments, keeping customers' records and goods inventory.

Business education graduates in Adamawa State are yet to maximize these opportunities in creating jobs for themselves and instead, they roam the streets in search of jobs, which are either few in supply or even non-existent.The higher educational programmes in Nigeria had fallen short of expectations, and as a result, many of the graduates of these institutions lack basic skills required by the labour market. The short fall in required basic skills has also resulted in mass unemployment among the graduates. The pace in technological changes in the field of business and education has affected the labour market. The educational programmes at all levels should be made relevant to provide the graduates with the needed entrepreneurial skill needs that should give adequate attention to entrepreneurial development in the country. To be able to teach entrepreneurship education, the teachers themselves,

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especially in business education programme of colleges of education should be well verse in entrepreneurial skills and entrepreneurial orientation necessary to be develop in business education students.

Statement of the Problem

One of the goals of business education programme is the acquisition of both physical and intellectual skills which will enable individuals to be self- reliant and useful members of the society. It is the statutory duty of colleges of education to groom the required human capital through relevant manpower training, abilities, attitudes, skills and knowledge. It is assumed, also that on graduation, young people could have developed additional skills through training and experience that could further enhance their opportunities, capabilities and success in their life endeavour. Business education deals with the process of recognizing business opportunity, operating and maintaining small scale businesses. Though, people engage into small scale business without acquiring adequate skills and competences that will enable them to effectively manage small scale business. This more often result to failure. Their failure according to Ezeani (2012) is not because they do not have the necessary capital and machines to stay afloat, but because they lack adequate skills needed to grow from a small position to a bigger one, and as well to remain in the business. However, the situation now is that most NCE business graduates in Adamawa state make little or no attempt to establish small scale business of their own despite the abundant business opportunities in the state. Instead, they continued to besiege ministries and government offices in search of jobs that are either extremely few in supply or even non-existent. Based on the researchers' observation and interaction with some small scale business owners, it was discovered that small scale businesses, including ones owned by business educator, that this trend is sure to continue unless something is done to improve skill acquisition.

Purpose of the Study

The major purpose of the study was to assess the skills possessed by business education students in colleges of education for the management of small scale businesses in Adamawa State. Specifically, the study seeks to:

1. assess the office technology and management skills possessed by business education students in colleges of education for the management of small scale businesses in Adamawa State.
2. determine the accounting skills possessed by business education students in colleges of education for the management of small scale businesses in Adamawa State.

Research Questions

The research work provides answers to the following specific research questions:-

1. To what extent are the office technology and management skills possessed by business education students in colleges of education for the management of small scale businesses in Adamawa State?

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2. To what extent are accounting skills possessed by business education students in colleges of education for the management of small scale businesses in Adamawa State?

Research Hypotheses

In line with each of the research question, the following null hypotheses were formulated and tested at 0.05 level of significance.

Ho1: There is no significant difference in the mean responses of male and female business education students in Colleges of Education on the office technology and managementskills possessed for the management of small scale businesses in Adamawa State.

Ho4: There is no significant difference in the mean responses of male and female business education students in Colleges of Education on the accounting skills possessed for themanagement of small scale businesses Adamawa State.

Methodology

Descritive survey design was used in conducting the study. The choice of the design was based on the opinion of Martyn (2008) who stated that descriptive survey research design is often used because of easy access to the required information and to understand the social phenomenon from the participants' perspective. The study was carried out in Federal College of Education Yola and College of Education Hong in Adamawa State. The choice of the state for this study was necessitated by the adequate number of NCE business education students who constituted the population of the study. The population for the study was 189 students offering business education programme for 2016/17 academic session. Due to the relatively manageable size of the population the entire population of 189 students was used in the study. Therefore, there was no sampling. This is in compliance with the recommendation of Ademuluyi and Okwuanaso (2009), that it is ideal to study the entire population whenever it is not more than 250.

The questionnaire was the instrument used for eliciting responses from the respondents. The questionnaire was divided into two sections: 'A' and 'B', which consisted of 32 generated items. Section 'A' sought information on Office Technology and Management skills possessed for management of small scale Businesses, while Section 'B' is on Accounting skills for management of small scale Businesses. The instrument utilized a- four point rating scale of Highly Possessed (HP) 4 points, moderately possessed (MP) 3 points, slightly possessed (SP) 2 points, and Not possessed (NP) 1 point. The instrument was face validated by three experts two from the Department of Business and Entrepreneurship Education Kwara State University Malete, and One in the Department of Vocational Education, Modibbo Adama University of Technology, Yola. The comments and corrections were incorporated and used for the final development of the instrument.

The internal consistency of the instrument was determined using Cronbach Alpha method, which yielded a coefficient of 0.87 showing that the instrument was reliable for the study. All the 189 copies of the questionnaire were administered by the researchers with the help of two researcher assistants, who helped to collect on the

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spot the completed questionnaire to ensure a high percentage return rate of the questionnaire. The data collected were collated and analysed using mean to answer the research questions while t-test was used to test the null hypotheses at 0.05 level of significance. If the calculated t-value was greater than the table value for the given degree of freedom (df) the null hypothesis was regarded as significant otherwise not significant.

Results

Research Question One: To what extent are the office technology and management skills possessed by business education students in colleges of education for the management of small scale businesses in Adamawa State.

Table 1:Mean and standard deviation of responses on Office technology and management skills possessed by business education students

S/N	ITEMS	SD	X	Remark
1	Ability to maintain customers list for automated ass mailing	2.35	1.12	Slightly
2	Abilityto keep information about guestsand vendors of the business electronically	2.85	0.96	Moderately
3	Ability to manage time and being economical in sending and receiving message electronically	2.84	0.99	Moderately
4	Ability to surf the internet to find suppliers and customers	2.20	1.18	Slightly
5	Ability to track, search and locate client online sing the web	2.06	1.09	Slightly
6	Ability to type, recall and retrieve document using omputer	2.85	0.96	Moderately
7	Ability to store and rename document lectronically	2.77	0.97	Moderately
8	Abilityto manually file and retrieve document	2.69	0.99	Moderately possessed
9	Ability to usedifferent packages like Ms word, Ms ffice, Ms excel, Ms access etc	2.28	1.12	Slightly
10	Ability to usecommunication package like e-mail	2.32	1.13	Slightly possessed
11	Ability to make and receive telephone calls olitely	2.74	0.94	Moderately
12	Ability to identify the mode of communication to e used in a given business situation	2.38	1.09	Slightly
13	Ability to ensure effective flow of communication through established channels within the business electronically	2.69	1.03	Moderately possessed
14	Ability to accept responsibility formistakes	2.38	1.14	Slightly possessed
15	Abilityto stay forextra hours if there are urgent job	2.31	1.14	Slightly

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	to be done		possessed
16	Good public relations with customers	2.92 0.89	Moderately possessed
17	Ability to appreciate customers for their patronage	3.06 0.96	Moderately possessed
Weighted Mean		**2.57 1.04**	**Moderately possessed**

Source: Field Survey, 2017

Table 1 revealed that the respondents slightly possessed the skills of ability to maintain customers list for automated mass mailing (mean = 2.35), ability to surf the internet to find suppliers and customers (mean = 2.20), ability to track, search and locate client online using the web (mean = 2.06) while the skills of ability to keep information about guestsand vendors of the business electronically (mean = 2.85), ability to manage time and being economical in sending and receiving message electronically (mean = 2.84) and ability to type, recall and retrieve document using computer (mean = 2.85) are moderately possessed for the management of small scale businesses. It was also revealed that the skill of ability to store and rename document electronically is moderately possessed (mean = 2.77), abilityto manually file and retrieve document (mean = 2.69). Table one also showed that the following skills are moderately possessed: ability to make and receive telephone calls politely (mean = 2.74), ability to ensure effective flow of communication through established channels within the business electronically (mean = 2.69), good public relations with customers (mean = 2.92) and ability to appreciate customers for their patronage (mean = 3.06). The following skills are slightly possessed by business education students in colleges of education for the management of small scale businesses: ability to usedifferent packages like Ms word, Ms office, Ms excel, Ms access etc (mean = 2.28), ability to usecommunication package like e-mail (mean = 2.32), ability to identify the mode of communication to be used in a given business situation (mean = 2.38), ability to accept responsibility formistakes (mean = 2.38) and abilityto stay forextra hours if there are urgent job to be done (mean = 2.31). All the 17 items have their standard deviation ranged from 0.94 to 1.14 which are below the fixed value of 1.96. This means that the responses of the respondents were not too wide spread; the responses are slightly clustered to the mean.

On the overall, the data analysed in Table 1 revealed that office technology and management skills are moderately possessed by business education students in colleges of education for the management of small scale businesses (mean = 2.57, SD
= 1.04).

Research Question Two: To what extent are accounting skills possessed by business education students in colleges of education for the management of small scale businesses in Adamawa State?

To answer research question four the responses obtained from despondence was analysed using mean and standard deviation as shown below.

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Table 2: Mean and standard deviation of responses on accounting skills possessed by business education students

S/N	ITEMS		SD	Remark
1	Ability to prepare financial statements.		44 1.23	lightly possessed
2	Ability to prepare payrolls and various eductions	2.39	1.11	Slightly possessed 2.40
3	Ability to prepare and interpret gross and net rofit		1.11	Slightly possessed
4	Ability to analyse sources of business funds	2.81	0.98	Moderately possessed
5	Ability to source for and obtain loans	2.86	0.94	Moderately possessed
6	Ability to process accounts receivable and accountspayable	2.34	1.05	Slightly possessed
7	Ability to process inventories	2.70	0.90	Moderately possessed
8	Ability to prepare daily cash reports	2.79	0.93	Moderately possessed
9	Ability to post items to ledger and extract trial balance	2.29	1.07	Slightly possessed
10	Ability to prepare debtors and creditors edgers	2.30	1.09	Slightly possessed
11	Ability to keep sales and purchase records	2.85	1.00	Moderately possessed
12	knowledge of costing	.42	1.05	lightly possessed
13	Ability to prepare bank reconciliation	tatements		2.46 1.16 Slightly
14	Ability to prepare final accounts, (profit and	oss accounts and balance sheet)		2.28 1.14 S
15	Ability to prepare simple budgets	2.31	1.11	Slightly possessed
16	bility to take stock of goods at all times	.31	1.10	lightly possessed
17	Ability to determine employee wage and	enefits		2.25 1.21 Sl
Weighted Mean		**2.48**	**1.07**	**Slightly possessed**

Source: ***Field survey, 2017***

Table 2 revealed that 5 skills in the Table are moderately possessed by business education students in colleges of education for the management of small scale businesses: ability to analyse sources of business funds (mean = 2.81), ability to source for and obtain loans (mean = 2.86), ability to process inventories (mean = 2.70), ability to prepare daily cash reports (mean = 2.79) and ability to keep sales and purchase records (mean = 2.85). Twelve accounting skills in Table are slightly possessed by business education students for the management of small scale businesses: ability to prepare financial statements (mean = 2.44), ability to prepare payrolls and various deductions (mean = 2.39), ability to prepare and interpret gross and net profit (mean = 2.40), ability to process accounts receivable and accountspayable (mean = 2.34), ability to post items to ledger and extract trial balance (mean = 2.29), ability to prepare debtors and creditors ledgers (mean = 2.30), a knowledge of costing (mean = 2.42), ability to prepare bank reconciliation statements

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(mean = 2.46), ability to prepare final accounts, (profit and loss accounts and balance sheet)(mean = 2.28), ability to prepare simple budgets (mean = 2.31), ability to take stock of goods at all times (mean = 2.31) and ability to determine employee wage and benefits (mean 2.25). All the 17 items in Table 5 have their standard deviation ranged from 0.90 to 1.23 which is below the fixed value of 1.96. This means that the responses of the respondents were not too wide spread; the responses are slightly clustered to the mean.

On the overall, the data analysed in Table 2 revealed that accounting skills are slightly possessed by business education students in colleges of education for the management of small scale businesses (mean = 2.48, SD = 1.07).

Test of Hypotheses

The null hypotheses of the study were tested using independent t-test to find the significant difference between the mean responses of lecturers and students. The null hypotheses were tested at 0.05 level of significance. The summary of the test of hypotheses are presented in Tables 7 to 10 as follows:

H_{01}: There is no significant difference in the mean responses of male and female business students in colleges of education on the office technology and management skills possessed for the management of small scale businesses

The test of this null hypothesis can be seen as summarise in table 7 below

Table 3: Summary of t-test of the difference between the mean ratings of male and female students on the office technology and management skills possessed for the management of small scale businesses

Group	N	Mean	SD	t-cal	Df	p-value	Decision
Male	74	.81	1.00	2.68	187	0.008	S
emale	115	.41	.98				

Source: ***Field survey, 2017*** ***P<0.05***

The data in Table 3 revealed that there are 74 and 115 male and female business education students respectively. Male students had higher mean (X = 2.81; SD = 1.00) than female students (X = 2.41; SD = 0.98).The Table revealed that there was significant difference between the mean responses of male and female students regarding office technology and management skills possessed for the management of small scale businesses ($t_{187} = 2.68$, P=0.008).Therefore, the hypothesis that stated that

there is no significant difference in the mean responses of male and female business students in colleges of education on the office technology and management skills possessed for the management of small scale businesses was rejected. This indicated that male and female business education students differ statistically significantly in their responses regarding office technology and management skills possessed for the management of small scale businesses. The implication is that male students (mean = 2.81) possessed office technology skills more than their female counterparts (mean = 2.41).

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H_{02}: There is no significant difference in the mean responses of male and female business students in colleges of education on the accounting skills possessed for the management of small scale businesses. The test of this null hypothesis can be seen as summarise in table 10 below

Table 4:Summary of t-test of the difference between the mean ratings of male and female students on the accounting skills possessed for the management of small scale businesses

Gender	N	Mean	SD	al	Df	alue	Decision
Male	74	2.62	1.08	1.474	187	0.142	NS
Female	115	2.39	1.00				

Source: Field survey, 2017 ***P>0.05***

The data in Table 4 revealed that there are 74 and 115 male and female business education students respectively. Male students had higher mean (X = 2.62;

SD = 1.08) than female students (X = 2.39; SD = 1.00).The Table revealed that there was no significant difference between the mean responses of male and female students regarding the accounting skills possessed for the management of small scale businesses (t 187 = 1.474, P=0.142).Therefore, the hypothesis that stated that there is no significant difference in the mean responses of male and female business students in colleges of education on the accounting skills possessed for the management of small scale businesses not rejected. This indicated that male and female business education students did not differ statistically significantly in their responses regarding the accounting skills possessed for the management of small scale businesses. Though, slight difference can be observed with male students having higher mean (mean = 2.62) than their female counterparts (mean = 2.39), but the mean difference was not statistically significant.

Discussion of Findings

With reference to research question one, findings revealed that there was significant difference between the mean responses of male and female students regarding office technology and management skills possessed for the management of small scale businesses. The study discovered that business education students of colleges of education moderately possessed skills to keep information about guests and vendors of the business electronically, manage time and being economical in sending and receiving message electronically, type, recall and retrieve document using computer, store and rename document electronically ,manually file and retrieve document, make and receive telephone calls politely, ensure effective flow of communication through established channels within the business electronically, appreciate customers for their patronage and a good public relations with customers for managing small scale businesses in Adamawa State.

On the other hand, it was revealed that business education students of colleges of education slightly possessed skills to maintaining customers list for automated mass mailing, surf the internet to find suppliers and customers, track, search and locate

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client online using the web,use diferrent packages like MS Word, MS Office, MS Excel, MS Access; use communication package like email,accept responsibility formistakes,andabilityto stay forextra hours if there are urgent jobs to be done.It was therefore,indicated that business education students of colleges of education moderately possess office technology and management skills for the management of small scale businesses in Adamawa State. This finding isin line with Esene (2013) who stated that Office Technology and Management is designed to develop skills, abilities, understandings, attitudes, work habits and appreciations encompassing knowledge and information needed by workers to enter and make progress in employment on a useful and productive basis. This view was supported by Komolafe and Ajani (2010) who found thatOffice Technology and Management is a work oriented educational programme that aims at skills acquisition which are useful for employment in the labour market.

Findings on the accounting skills possessed by business education students of colleges of education for the management of small scale businesses as contained in research question two and hypothesis two revealed that business education students at the Colleges of Education in Adamawa State moderately possess accounting skills in the following areas:analyses ofsources of business funds, sourcing for and obtain loans, processinginventories, preparing daily cash reports and in keeping sales and purchase records.

The findingstherefore, revealed thataccounting skills are slightly possessed by business education students in colleges of education for the management of small scale businesses. This finding is in line with Osuala (2004), who noted that many enterprisers are unaware of their financial state and are unable to make sound decision because the managers do not understand the functions of financial management; and as such, detrimental decisions are made, which invariable, would lead to collapse of the business. This view was supported by Soyode (2016) who stated that most business owners do not possess skills in accounting and financial management of their businesses; these lack of reliable financial information or meaningful financial projections, limited financial skill and industry data for valuations by business graduates therefore, affect the growth of business. Furthermore, Oladejo (2015) observed that the inability of the NCE business education graduates to install a proper accounting system would disallow business monitoring, reporting, and performance evaluation that are germane to the business survival. Small businesses have failed in the past for ignoring this vital measurement apparatus. Also these findings are in agreement with Chibunna (2012) who revealed that acquisition of accounting skills by managers of small and medium scale enterprises enhances their business acumen and thereby making them to have a comprehensive knowledge of business.

Conclusion

Based on the findings of the study it was concluded that business education students have not highly possessed skills for effective management of small scale businesses. The implication is that many small scale businesses are not doing well. Hence the reason for unemployment, lack of due process to encourage innovation and the likelihood of untimely collapse of the business.

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Recommendations

Based on the findings of the study, the following recommendations are made:-

1. The study of office technology and management should be encouraged by all stakeholders, as it is geared towards office technology and entrepreneurail skills needed for the management of small scale businesses.
2. The school management should establish accounting laboratory equipped with computers that are embedded with modern accounting soft-wares for proper record keeping and for preparing financial statements of account as this can improve the accounting knowledge acquired in the classroom which will be useful when eventually the students get employed after graduation.

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