

Integrating Soft Skills into the Accounting Practices of Business Education for Effective Job Performance of Business Education Graduates in the Digital Era

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Abstract

This paper sought to determine the soft skills that can be integrated into accounting practices for effective job performance of Business Education graduates in Benue State. Three research questions and three null hypotheses were formulated for this study. The researchers adopted a descriptive survey design. Area of the study was in Benue State. The population of the study comprised of 380 of Business Educators. There was no sample since the population was manageable. The instrument used for data collection was a structured questionnaire designed to elicit responses based on the study's research questions. The instrument was validated by three experts, two in Business Education and one in Measurement and Evaluation. Reliability of the instrument was obtained using Pearson's Product Moment Correlation Coefficient. The overall reliability index for the instrument was .89. The data collection was analyzed using Mean and standard deviation for the research questions, while t-test was used to test the hypotheses at .05 level of significance. The results obtained indicated that the graduates were of the opinion that soft skills such as creativity, critical thinking and problem-solving skills can be integrating into the accounting practices for effective job performance of Business Education graduates in this knowledge-based economy. It was also recommended that Business education students should be equipped with relevant soft skills such as creativity, critical thinking and problem-solving skills required for efficient implementation of accounting best practices for effective job performance of Business Education graduates in the world of work.

Keywords: Soft Skills, Accounting Practices, Effective Job Performance, Business education students

Introduction

Developing a nation depends highly on the importance the leaders and the citizens' places on the role of education since no nation can develop above its educational capacity. Sound education enables an individual develop his or her whole being and become a complete man that will contribute meaningfully to the overall development of the society. Education empowers

individuals to think independently, question assumptions, and seek new knowledge. In the opinion of Silvanee (2023), education is the process of cultural transmission and renewal. To the author, it is the process whereby the adult members of a society carefully guide the development of infants and young children, initiating them into the culture of the society and culture of other societies they think will be of benefit to them.

According to Okanazu and Okanazu (2023), education is a systematic process through which a child or an adult acquires knowledge, experience, skills and sound attitude that makes him a civilized and matured individual both in thinking and behaviour. Education is a fundamental human development pillar, encompassing various activities and processes to acquire knowledge, skills, values, and attitudes (Ashikuzzaman, 2023). As such, the essence of education cannot be overemphasized as it is a process of liberating the mind of an individual to be creative, innovative and embrace problem solving skills required to live a useful and productive life. At its core, education equips individuals with the tools required to navigate and understand the world's complexities. Ashikuzzaman (2023) acknowledged that education also goes beyond transmitting facts and information to encourage critical thinking, problem-solving abilities, and the development of analytical skills otherwise referred to as soft skills.

Skills which lead to technological advancement according to Ezeyi, et al. (2020), are capital intensive to achieve. In the opinion of the authors, skill is a manual dexterity acquired through the repetitive performance of an operation. The skills required of employees seem to be different from what the employees have or want to have. As such, some employers of labour have tried to outline some of the skills they want from job seekers especially in the field accounting. Since skills required in modern office differs from the one required in traditional office especially in accounting area, students of business education accounting option have to perform varieties of the needed employment skills. Having skills in accounting practices to perform basic bookkeeping and other accounting functions, remains one of the important aspects of business education. Business organizations use accounting knowledge in

planning and regulating their doings and to report the outcome of the activities to creditors, stakeholders, labour unions and government agencies. Rotary clubs, clubs, churches, mosque, and town unions as non-profit organizations also use accounting information to for planning, piloting, and recording their activities. A suitable integration of soft skills into accounting education practices will enable requisite cuddle development of the character of the wishful accountant in such a way equally to create in him or her a strong ethical code; a question and systematic awareness reliable through providing customers with high values of specialized services (Okolie & Amos, 2014). Accounting education deals mostly with practical than theory. Anyakoha (2009) state that accounting and financial skills are needed to be able to interpret financial statements, knowledge of costing and ability to understand gross and net profit of any business enterprise. Though in this digital era, accountants are encouraged to acquire not only accounting and financial skills but also skills in the area of critical thinking, problem-solving abilities, and the development of analytical skills which are generally today called soft skills.

Soft skills as opined by Kolman (2023) are general traits not specific to any job that helps employees excel in any workplace. It includes collaboration, communication, teamwork, critical thinking, and adaptability among others which are often referred to as transferable or interpersonal skills. These skills are essential for professional success of every employee irrespective of the profession. According to Jennifer (2023) soft skills are personality traits and behaviours that will help candidates or individuals in the context of this study Business education students get hired and succeed in their work. Unlike technical skills or "hard" skills, soft skills are interpersonal and behavioural skills that help one to work

well with other people and develop job career. The author noted that soft skills are a cluster of productive personality traits that characterize one's relationships in a milieu. These skills can include social graces, communication abilities, language skills, personal habits, cognitive or emotional empathy, time management, teamwork and leadership traits (Bortz, 2017). A definition based on reviewed literature explains soft skills as an umbrella term for skills under three key functional elements: people skills, social skills, and personal career attributes. Soft skills characterize how a person interacts in relationships with others (Silber & Foshay, 2009). Pachauri and Yadav (2014) defined soft skills as personality traits, social gracefulness, fluency in language, personal habits, friendliness, and optimism to varying degrees. Duncan and Dunifon (2012) noted that soft skills are critical for being industrious in today's workplace and as such it complement hard skills also known as technical skills, for productive workplace performance and everyday life competencies. In the context of this study, soft skills are personal traits that enhance business educators' interaction, job performance, and career viewpoints in this digital era for effective job performance. Soft skills due to its importance in modern day work place should be adopted as an ordinary feature of a business educator when selecting work place skills and character traits (Tang & Tan, 2015). Soft skills are relational and social in nature. As such, they are in this digital era a necessity for business educators who toil in a high - performance setting, ultimately promoting collaboration, efficiency and effectiveness among business educators.

Soft skills are important to the success of almost all employers irrespective of the sector. Nearly every job requires employees to engage with others be it through collaboration, information sharing, team-work among others. Soft skills are acquired over time as such

people with these skills are often sought for and at the same time seen as having unique and broad background that can diversify any organization and help it run more efficiently. Soft skills are particularly important in accounting practices especially in this digital era that products of different organizations are expected to compete with its counterparts across the globe. Thus, soft skills are seen to boost competency and to consequently upsurge business educators' accounting ability in subsidizing communal progression and transform (Duncan & Dunifon, 2012; Tang, 2018). As stated by Salleh, Sulaiman, and Talib (2010), soft skills are the most operative instrument and methods for business organizations to appraise the future capabilities of business educators and students' accounting abilities. Therefore, recognizing and evolving the importance of soft skills acquisition has been a thought – provoking task for curriculum designers in this digital era (Hodges & Burchell, 2003).

Integration of soft skills is often viewed as something that happens in the normal course of events and it has the potential to transfer and to create knowledge based on the local requirements (Tang, Nethanomsak, & Ariratana, 2014). Subramaniam's (2013) study indicated that lecturers (business educators) have acknowledged the associated role of soft skills in the development of accounting practices for digital era job performance. Subramaniam emphasized that soft skills integration is relevant for business educators in accounting practices mostly now that they are looking for global collaboration and relevance. Intrinsically, business educators should now undertake more wide-spread preparation and progression to successfully impart soft skills integration into their accounting practices. Thus, understanding of soft skills is vital for business educators to vary their instructional approaches for the effective job performance in digital era.

Business educators constitute the workforce that provides its recipients with the right skills, knowledge and attitudes needed to function in the world of work (Okanazu, Madu & Anyakoha, 2017). To the authors, business educators are experts who have undergone several trainings, acquired requisite certificates and have built their capacity, skills and competencies in the business environments. A good business educator is expected to be committed to his or her work and to have the ability to take the initiative and they are mostly found in tertiary institutions where business education programme is offered. Business Education being a part of Vocational and Technical Education in Nigeria remains a skill acquisition programme which provides training for individuals to perform in the world of work in excellent and effective way. Business Education exists at the vocational and prevocational schools within the levels of post primary, the technical colleges, the polytechnics, colleges of technical teacher education and universities. It is a 'double-major' and, cannot be combined with another course-area. Business Education is presented within four options in the college of education, namely: Office Technology and Management Education (OTME); Entrepreneurial Education; Marketing Education and Accounting Education (Federal Republic of Nigeria, 2020). The philosophy of business education is to foster national development through business programme as enshrined in the National Policy on education. Consequently, business education programmes shall provide skills in new and emerging jobs and innovations to fit the world of work or self-reliant. The medium is the provision of dynamic education that is demand driven. Business education programme targets are to produce capable graduates that will be able to communicate business subjects, epitomize business spirit in the society,

develop vocational and entrepreneurial skills, and business competencies for self-employment and life of work in the office.

According to Igbokwe (2012), Business education is that aspect of total educational programme that provides the knowledge, skills, understanding, and attitudes needed to perform in the business world as producers and/or consumers of goods and services that business offers. It is a broad area of knowledge which deals with the entire enterprise system – preparing people for roles in business as employees, entrepreneurs, employers or simply as self-employed. Though, in the Nigerian context it is provided that a Business Education graduate is resourceful and can work in any field of venture as a teacher, administrator, manager and even as accountant. Business education student graduates with qualities, number of competencies and skills needed to lead the future. It offers students an incentive for thinking creatively about an industry and broadens their understandings of career opportunities in industry (Ikpeama & Nwaokokorom, 2017). Therefore, as a business educator, employment opportunities should overflow especially in the area of management, marketing, entrepreneurship and accounting. The notion of employability has in contemporary era remained the centre of job seekers, educators, employers, and government. Brown and Hesketh (2004) cited employability as the comparative ventures of receiving and upholding diverse classes of occupation. Whereas best society sight employability in outright positions, focusing on the necessity used for persons to get credentials, information, and group prestige; the concept of employability can likewise stay realized by way of slanted besides subject to on background features. Employability not only depends on whether one is able to achieve the requirements of specific jobs, but also on how one stands relative to others within a hierarchy of job seekers in

terms of attitude, competency and skill possess in the area of creativity, critical thinking, problem-solving abilities, and the development of analytical skills towards a particular job in digital era (Nwaokokorom, 2019).

Creativity/ idea formation skill has become one of the sought-after skills from graduates across business and industry. It is a skill highly associated with job creation (Robinson, 2016). Many of the fastest growing jobs rely on worker's creative capacity- the ability to think unconventionally, question the herd, imagine new scenarios and produce astonishing work, demonstrate originality and inventiveness in work, develop, implement and communicate new ideas to others, being open and responsive to new and diverse perspectives; act on creative ideas to make a tangible and useful contribution to the domain in which the innovation occurs. Creativity/ idea formation skill is one of the innovative skills employers of labour seek in graduates especially business education graduates in today's world of work as individual employees embedded with these skills will be of great value to the organizations productivity and attainment of set objective. It is very necessary and essential to develop the needed innovative skills to be employable after graduation or to be self-established. Business education as a course of study inculcates in its students the requisite innovative skills which will help them or enable them to be employed globally and be self-employed after graduation.

Critical/analytic thinking skill is the thinking that is clear, accurate, knowledgeable, reflective and fair in deciding what to believe or do (Carrol, 2017). Analytic thinking emphasizes the ability and tendency to gather, evaluate and use information effectively. Analytic thinking is also the ability to distinguish fact from judgment, belief from knowledge and skills in

elementary inductive and deductive processes, including an understanding of the formal and informal fallacies of thoughts (Carroll, 2017). Analytic thinking is the thinking approach that involves the analysis, synthesis and logical reasoning of facts and information, investigating different alternatives, and seeking out different kinds of information to evaluate and eventually conclude on an issue. Business and financial intelligence, competence, idea generation and strategic project execution are all results of critical thinking (Ajaero, 2015). Creativity/Analytic thinking enables accountants to identify problem and turn such problems into opportunities. The basic critical thinking skills, according to Potts (2016), are the abilities for finding analogies and relationships between pieces of information; determining the relevance and validity of information that could be used for structuring and solving problems, and finding and evaluating solutions or alternative ways of treating problems. Creativity/analytic thinking skill is very important skill necessary in the world of work for achievement of organizational goals especially in account management. It is the capacity of looking into the future of the company and creating strategies for a sustainable development based on competitive advantage. Therefore, a graduate of business education that is a business educator should inculcate the skill of making a sustainable strategic goal and the ability to think out of the box to be able to excel in the digital world of work and to be employable globally for better productivity of the organization and development of the society. Another essential soft skill globally sought in business education graduates (business educators) is problem solving skill.

Problem solving skill is the ability to proffer solution to complex and emerging problems as it occurs. It is a skill that is very relevant and which a graduate of business education should possess in

order to excel greatly in his chosen career and to be employable in any establishment for sustainable development of the organization. Ajaero (2019) stated that problem-solving skills for business development and productivity involve critical thinking, understanding of the business, team spirit, decisiveness and courage. Acquisition of these skills will enable graduates of business education venturing into accounting to identify business problems and become critical thinkers so as to turn the identified business problems into opportunities thereby increase the organization's productivity and sustainability and working collaboratively with other employees in the organization to see to the achievement of the organization's set objective.

Problem solving is the ability to understand a problem by breaking it down into smaller parts, and identifying the key issues, implications and providing solutions. The problem-solving technique guides business educators through the critical thinking process and utilizes learner collaboration (Hou, et al., 2007; Nwaokokorom, 2019). Major problem-solving skills include creativity, communication, teamwork, decision making, among others. However, for the sake of this study, a teamwork skill is also important. Being able to work on a team is an important skill that contributes to effective problem-solving. Teamwork skills are the skills that one can employ when working with others, such as collaboration, negotiation and communication. Teamwork skills help to tackle complex issues, and as such the best solutions are often found because each individual has a unique perspective and skill set that can contribute to solving the problem. Creativity and teamwork are valuable workplace skills because they enhance the development of new ideas, increasing efficiency and collectively devising solutions to complex tasks or

problems. Accounting graduate students' lack of such valuable skills to identify a problem and how to apply the right approach to get the solution to problem can influence their employability and eventually their job performance.

Job performance is the engine that drives productivity which other elements like motivation and skill grease the engine. Adeyemo (2000) explained that job performance is so important that it cannot be ignored in the industrial setting. It is the behaviour and action that brings out the desired results of the organisation, which are higher productivity and profitability. It embeds skill, willingness to perform assigned tasks, putting extra effort to achieve results, creativity, and ingenuity. It is sad to note that many graduates of business education can hardly demonstrate adequate utilization of the basic skills, competences, attitudes, and values in their places of work and skills required of employees seem to be different from what the employers want. These skills are seen as the bed rock of their core activities of knowledge economy that is geared towards bridging the gap between the services provided and meeting the needs of their employers. This unsatisfactory state of affair has necessitated the need to ascertain empirically the soft skills that can be integrating into accounting practices for effective job performance of business education graduates in this digital era.

Purpose of the Study

The general purpose of this study was to determine the soft skills that can be integrated into accounting practices for effective job performance of business education graduates in this digital era. Specifically, the study determined:

1. Creativity skill that can be integrated into the accounting practices for effective job performance.
2. Critical/analytic thinking skill that can be integrated into the

accounting practices for effective job performance.

3. Problem solving skills that can be integrated into the accounting practices for effective job performance.

Research Questions

The following research questions were formulated to guide the study:

1. What are the creativity skills that can be integrated into the accounting practices for effective job performance?
2. What are the critical/analytic thinking skills that can be integrated into the accounting practices for effective job performance?
3. What are the problem-solving skills that can be integrated into the accounting practices for effective job performance?

Hypothesis

The following null hypotheses were formulated and tested at .05 level of significance:

Ho₁: There is no significant difference in the mean ratings of male and female business educators on the creativity skills that can be integrated into the accounting practices for effective job performance.

Ho₂: There is no significant difference in the mean ratings of male and female business educators on the critical/analytic thinking skills that can be integrated into the accounting practices for effective job performance

Ho₃: There is no significant difference between the mean ratings of male

and female graduates on the problem-solving skills that can be integrated into the accounting practices for effective job performance

Methodology

The researcher adopted a descriptive survey design. Area of the study was Benue state. Population of the study is comprised of 380 business education graduates. The entire population size of 380 was used for the study. The instrument used for data collection was a structured questionnaire designed to elicit responses based on the research questions set for the study. The instrument was validated by three experts, two in Business Education and one in Measurement and Evaluation. The reliability of the research instrument was obtained using Pearson's Product Moment Correlation Coefficient. The overall reliability index for the instrument was .89. The data collected were analysed using Mean and Standard deviation to check the closeness of the mean to each other. t-test was used to test the null hypotheses at .05 level of significance. The decision rule for answering the research questions was based on real limit of numbers, thus: strongly agree at 4 points (3.50 - 4.00), Agree at 3 points (2.50 - 3.49), Disagree at 2 points (1.50 - 2.45), and strongly disagree at 1 point (1.00 - 1.49).

Results

Research Question 1: What are the creativity skills that can be integrated into accounting practices for effective job performance?

Table 1: Responses of graduates on creativity skills that can be integrated into accounting practices for effective job performance

S/N	Item Statement: the creativity skills that can be integrated into accounting practices for effective job performance	\bar{X}	S.D.	Remark
1	Ability to think outside the box.	3.1	0.8	A
2	Ability to generate ideas, multiple solutions to problem.	3.7	0.6	A
3	Ability to strategize, pursue and achieve certain goals			

	with available resources.	3.1	0.9	A
4	Ability to prevent conflicts and resolve issues as they arise.	3.4	0.7	A
5	Skill to open and expand new markets.	3.3	1	A
6	Organize collaborative training studies to develop creativity skills.	3.1	0.9	A
7	Training through research develop to creativity skills on students.	3.8	0.5	A
8	Asking of probing questions during training to development of creativity skills.	.32	1	A
9	Creativity is developed by giving tasks that enable students to use their initiatives.	3.1	1.2	A
10	Exploring, combining and refining multiple options during training.	3.3	1.1	A
11	Business education training helps students to develop creativity skills that will bring inventive changes in work place.	3.2	1.1	A
12	Business education training helps in the nurturing of creativity gifts in individual students.	3.1	1	A
	Grand Mean	3.3	0.9	A

\bar{x} = Mean, SD = Standard deviation, N = 380, **Source:** Field Survey, 2024

The result in table 1 shows that the respondent agreed with all the items 1 to 12 with men score ranges 3.1 to 3.8 and standard deviation from 0.5 to 1 respectively. This indicates that Ability to think outside the box, Acquisition of skill to open and expand new markets, Business education training helps students to develop creativity skills that will bring inventive changes in work place and Business education training helps in the nurturing of creativity gifts in individual, Ability to generate ideas, multiple solutions to problem, Ability to strategize, pursue and achieve certain goals with available resources, Ability to prevent conflicts and resolve issues as they arise,

Business education training through collaborative studies develop creativity skills on students, Asking of probing questions during business education training helps in the development of creativity skills, Creativity is developed by giving tasks that enable students to use their initiatives and Creativity is developed through exploring, combining and refining multiple options during business education training are creativity skills that can be integrating into Accounting Practices for Effective Job Performance

Research Question 2: What are the critical/analytic thinking skills that can be integrated into accounting practices for effective job performance?

Table 2: Responses of graduates on critical/analytic thinking skills that can be integrated into accounting practices for effective job performance

S/N	Item Statement: the critical/analytic thinking skills that can be integrated into accounting practices for effective job performance	\bar{X}	S.D.	Remark
13	Ability to analyze, and evaluate information, makes reasoned decisions and takes purposeful action.	3.3	1	A

14	Ability to make concrete and long-term valuable plan.	3.4	0.1	A
15	Ability to collect, process and analyze relevant data and information.	3.7	0.7	A
16	Ability to draw logical and objective conclusions.	2.3	0.2	A
17	Acquisition of ability to analyze argument, claims or evidence.	3.9	0.8	A
18	Ability to make inferences using inductive or deductive reasoning.	3.2	1.1	A
19	Ability to devise and evaluate methods for collecting data.	3.4	0.8	A
20	Ability to review budget proposals for completeness, accuracy, and compliance with law and other regulations.	3.4	-1.8	A
21	Ability to synthesize large volumes of data.	3.1	1.3	A
22	Ability to find solutions to problems.	3.3	0.5	A
23	Ability to visualize, articulate and solve both complex and uncomplicated problems and concepts.	3.4	1	A
24	Ability to identify causes and analyze problems to arrive at appropriate solutions.	3.2	0.1	A
Grand Mean		3.5	0.8	A

\bar{x} = Mean, SD = Standard deviation, N = 380

Source: Field Survey, 2022

The result in Table 2 shows that the respondents agreed with all the items 13 to 24 with mean score ranges 3.2 to 3.9 and standard deviation 1, 0.1, to 1 respectively. This indicates that ability to analyze, and evaluate information, make reasoned decisions and take purposeful action, the ability to draw logical and objective conclusions, ability to analyze argument, claims or evidence, the ability to make inferences using inductive or deductive reasoning, the ability to devise and evaluate methods for collecting data, the ability to review budget proposals for completeness, accuracy, and compliance

with law and other regulations, the ability to synthesize large volumes of data, the ability to find solutions to problems, the ability to visualize, articulate and solve both complex and uncomplicated problems and concepts and the ability to identify causes and analyze problems to arrive at appropriate solutions are the critical/analytic thinking skills that can be integrating into Accounting Practices for Effective Job Performance.

Research Question 3: What are the problem solving skills that can be integrated into accounting practices for effective job performance?

Table 3: Mean analysis of the problem-solving skills that can be integrated into accounting practices for effective job performance.

S/N	Item Statement: the problem-solving skills that can be integrated into accounting practices for effective job performance.	\bar{X}	S.D.	Remark
25	Ability to identify and evaluates different solutions to a problem.	3.6	0.5	A
26	Ability to understand a problem by breaking it down into smaller parts.	3.3	0.6	A
27	Ability to identify key issues, implications and identify solutions.	3.2	0.5	A
28	Ability to apply knowledge from many different areas in solving a	3.8	1.3	

	task.			A
29	Ability to make complex choices and decisions.	3.6	1.7	A
30	Ability to exercise sound reasoning in understanding and solving problem.	3.2	0.9	A
31	Ability to identify and ask significant questions that clarify various points of view and lead to better solution.	3.3	0.6	A
32	Ability to frame, analyze, synthesize information in order to solve problems and answer questions.	3.6	0.7	A
33	Problem solving skill necessary for every job.	3.6	0.1	A
34	Problem solving skills for self- reliance.	3.4	0.4	A
35	Inborn problem-solving skills that will serve their life purpose.	3.3	0.6	A
36	Problem solving skill necessary for day-to-day job activities.	3.1	1	A
Grand Mean		3.2	0.7	A

n=380, \bar{X} = Mean, S.D. = Standard Deviation, A = Agreed, D = Disagree

The result in Table 3 shows that the respondents agreed with the entire items 25 to 36 with mean score ranges from 3.1 to 3.8 and standard deviation 0.1 to 1 respectively. This indicates that ability to identify and evaluates different solutions to a problem, ability to understand a problem by breaking it down into smaller parts, ability to identify key issues, implications and identify solutions, ability to apply knowledge from many different areas in solving a task, ability to make complex choices and decisions, ability to exercise sound reasoning in understanding and solving problem, ability to identify and ask significant questions that clarify various points of view and lead to better

solution, ability to frame, analyze, synthesize information in order to solve problems and answer questions, problem solving skill necessary for every job, problem solving skills for self- reliance, inborn problem-solving skills that will serve their life purpose and problem solving skill necessary for day-to-day job activities are problem-solving skills that can be integrated into accounting practices for effective job performance.

Hypothesis 1: There is no significant difference in the mean ratings of male and female business educators on the creativity skills that can be integrated into accounting practices for effective job performance.

Table 4: The t-test result of the mean responses of Male and Female graduates on the creativity skills that can be integrated into accounting practices for effective job performance.

Gender	N	Mean	Std Dev	Df	t-Value	P-Value	Sig Level	Rem.
Male	213	3.59	0.16	362	0.59	1.96	0.05	NS
Female	167	3.58	0.16					

The result in Table 4 shows that t-value of 0.59 at 362 degree of freedom and p-value of 1.96 which is greater than 0.05 level of significant set as the decision criteria. Therefore, the null hypothesis is rejected. This indicates that there is no significant difference in the mean ratings of male and female business educators on the creativity

skills that can be integrated into accounting practices for effective job performance.

Hypothesis 2: There is no significant difference in the mean ratings of male and female business educators on the critical/analytic thinking skills that can be

integrated into accounting practices for effective job performance

Table 5: The t-test result of the mean responses of Male and Female graduates on the critical/analytic thinking skills that can be integrated into accounting practices for effective job performance

Gender	N	Mean	Std Dev	Df	t-Value	P-Value	Sig Level	Rem.
Male	213	3.63	0.16	362	0.61	1.98	0.05	NS
Female	167	3.62	0.15					

The result in Table 5 shows that t-value of 0.61 at 362 degree of freedom and p-value of 1.98 which is greater than 0.05 level of significant set as the decision criteria. Therefore, the null hypothesis is rejected. This indicates that there is no significant difference in the mean ratings of male and female business educators on the critical/analytic thinking skills that can be

integrated into accounting practices for effective job performance.

Hypothesis 3: There is no significant difference between the mean ratings of male and female graduates on the problem-solving skills that can be integrated into accounting Practices for effective job performance

Table 6: The t-test result of the mean responses of Male and Female graduates on the problem-solving skills that can be integrated into accounting Practices for effective job performance

Gender	N	Mean	Std Dev	Df	t-Value	P-Value	Sig Level	Rem.
Male	213	3.63	0.16	362	0.65	1.92	0.05	NS
Female	167	3.62	0.13					

The result in Table 5 shows that t-value of 0.65 at 362 degree of freedom and p-value of 1.92 which is greater than 0.05 level of significant set as the decision criteria. Therefore, the null hypothesis is rejected. This indicates that there is no significant difference between the mean ratings of male and female graduates on the problem-solving skills that can be integrated into accounting Practices for effective job performance

Discussing of findings

Creativity skills that can be integrated into accounting practices for effective job performance business education graduates include: ability to think outside the box, .ability to generate ideas, multiple solutions to problem come up with new and original ideas, ability to strategize, pursue and achieve certain goals with available resources approach things open-mindedly, approach things

open-mindedly, see and identify problems., generate new ideas and solve a problem in a new way, brainstorm potential solution, assess ideals and put the best ones into practice, find solutions and solve human problems, make connections from various pieces of information and become aware of something that has never been seen before. This study is in line with the study carried out on creativity skills by Perry (2024) that covered a broad spectrum of logical, emotional, and practical abilities that contribute to the generation of original and innovative ideas, and solutions. These skills as noted by Elizabeth (2024) enable one to pave the right approach for problem-solving, and innovation. Such skills enable individuals to approach challenges with flexibility and adaptability. Furthermore, Jennifer (2023) asserted that creativity skills are the ability to bring something into play that either did

not exist before or, at least, is relatively new for its context, using one's initiative to create new ideas which can be made into a reality, showing a strong personal drive and not waiting to be told to do things among others. The finding of the study also aligns with the study of Herrity. (2024) who conceptualize and identify key individual and business-related skills and competencies required by employers of business graduates and holders of other higher-level qualifications, to include ability to strategize, pursue and achieve certain goals with available resources, prevent conflicts and resolve issues as they arise and to discover whether higher education business programmes are meeting the needs of the European marketplace. Similarly, the findings of the study on hypothesis one there is no significant difference in the mean ratings of male and female business educators on the creativity skills that can be integrated into accounting practices for effective job performance corroborated the study of Ikpeama, & Nwaokokorom, (2017) when they confirmed that creativity is a mental process undertaken by an individual or group irrespective of their gender to solve specific problems resulting in the production of statistically infrequent solution which are useful to the society. According to them, creativity whether in male or female obviously involves some form of display of ability to do something and most often in a new way. It involves developing problem solving skills, evolving new technologies and ways of solving problem.

The study reveals that the critical/analytic thinking skills that can be integrated into accounting practices for effective job performance includes ability to analyze, and evaluate information, makes reasoned decisions and takes purposeful action, make concrete and long term valuable plan, collect, process and analyze relevant data and information, draw logical and objective conclusions, and make inferences using inductive or deductive reasoning. This study is in line

with the study carried out by Rangu, *et al.*, (2024), who noted that critical/analytic thinking enable one to choose between two or more courses of action. To Kolman (2023), it is the ability to arrive at a conclusion of certainty. Critical/analytic thinking result into decision making which is the selection process where one or two or more possible solutions are chosen to reach the desired goal. It is referring to the choice of the most appropriate solution among possible alternatives. Duncan and Dunifon, (2021) noted that virtually every job involves some level of individual decision making. To the authors certain career paths like business, marketing, management, retail and psychology are among those that often require a large amount of decision making. Making decisions that produce successful results for one's department or organization makes one look good and makes one promotable for leadership role. Critical/analytic thinking requires the person vested with the responsibility to possess particular skills, of which intelligence is the most important. Experience, on the other hand, throws more light into situation and aids in decision making. Meanwhile, the findings of the study on hypothesis two there is no significant difference in the mean ratings of male and female business educators on the critical/analytic thinking skills that can be integrated into accounting practices for effective job performance corroborated Carroll (2017) who noted that critical/analytic thinking is the thinking approach that involves the analysis, synthesis and logical reasoning of facts and information, investigating different alternatives, and seeking out different kinds of information to evaluate and eventually conclude on an issue gender notwithstanding. Both male and female business education graduates required business and financial intelligence, competence, idea generation and strategic

project execution which are all results of critical thinking (Ajaero, 2019).

The study further found out that the problem-solving skills that can be integrated into accounting practices for effective job performance include ability to identify and evaluates different solutions to a problem, understand a problem by breaking it down into smaller parts, identify key issues, implications and identify solutions among others. This study corroborated the study of Kaplan and Petta (2023) who noted that problem-solving skills are the ability to identify problems, brainstorm and analyze answers, and implement the best solutions. In furtherance, the authors noted that an employee with good problem-solving skills is both a self-starter and a collaborative teammate; they are proactive in understanding the root of a problem and work with others to consider a wide range of solutions before deciding how to move forward. Furthermore, Pachauri and Yadav (2022) asserted that problem solving skill is the ability to proffer solution to complex and emerging problems as it occurs. To them, it is a skill that is very relevant and which a graduate of business education should possess in order to excel greatly in his chosen career and to be gainfully employed in any establishment for sustainable development of the organization. The study also relates to Tang (2018) study who noted that acquisition of problem-solving skills will enable students/graduates of business education identify business problems and become critical thinkers so as to turn the identified business problems into opportunities thereby increase the organization's productivity and sustainability and working collaboratively with other employees in the organization to see to the achievement of the organization's set objective. The finding of the study is also in line with the study of Ajaero (2019) which stated that problem-solving skills for business development

and productivity involve critical thinking, understanding of the business, team spirit, decisiveness and courage.

Moreover, the findings of the study on hypothesis two there is no significant difference in the mean ratings of male and female business educators on the problem-solving skills that can be integrated into accounting practices for effective job performance corroborated Hou, et al., (2007); Nwaokokorom, (2019) that confirmed that problem solving skills is the ability to understand a problem by breaking it down into smaller parts, and identifying the key issues, implications and providing solutions. The problem-solving technique guides business educators through the critical thinking process and utilizes learner collaboration according to the authors, Major problem-solving skills include creativity, communication, teamwork, decision making, among others.

Conclusion

Based on the findings of this study, the researchers concluded that business education graduates in Benue State ministries of education are of the opinion that creativity, critical/analytic and problem-solving skills are highly sought after skills in Business Education especially in accounting practice for student's effective job performance in a digital era. It was also concluded that there is no significant difference in mean ratings of male and female business education graduates regarding the soft skills that can be integrated into accounting practices for effective job performance of Business Education graduates in a digital era

Recommendations:

Based on the findings, the following recommendations were made:

1. Business educators should make effort to integrate creativity, critical/ analytic thinking and problem-solving skills into accounting practices for effective job performance.

2. Business education students should through online training, personal learning and peer learning endeavour to equip themselves with all the relevant accounting skills necessary for them to create and maintain their jobs in this digital era.
3. Male and Female Business education students should make effort to equip themselves with relevant creativity, teamwork/collaboration and problem-solving skills since their responses differ significantly.

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