



## Digitalisation of Accounting Courses on Employability Skills Development Among Undergraduate Business Education Students in Universities in Rivers State

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### Abstract

This study examined the impact of the digitalisation of accounting courses on employability skills development among undergraduate business education students. The study specifically investigated the influence of e-learning platform integration, interactive multimedia content usage, and the use of accounting software applications on employability skills development. Three research questions and three null hypotheses guided the study, tested at a 0.05 level of significance. A descriptive research design was adopted. The population of the study comprised 1,769 undergraduate business education students, while the sample size of 500 was selected using a simple random sampling technique. Data were collected using a structured questionnaire titled Digitalisation of Accounting Courses on Employability Skills Development among Undergraduate Business Education Students Questionnaire (DACESDUBESQ). The instrument contained 25 items categorised into clusters aligned with the study objectives. It was validated by three experts in Business Education and Measurement and Evaluation. Reliability was determined through a pilot test using the Cronbach Alpha method, which yielded coefficients ranging from 0.81 to 0.85, with an overall reliability index of 0.83. A total of 484 copies of the questionnaire were retrieved and analysed using mean and standard deviation for the research questions and regression analysis for hypothesis testing at the 0.05 significance level. The findings revealed that e-learning platform integration, interactive multimedia content usage, and the use of accounting software applications did not significantly influence employability skills development among the students. Although students reported improved learning flexibility, access to materials, and understanding of accounting concepts, these digital tools alone were insufficient to produce measurable effects on employability outcomes. The study concluded that digitalisation enhances learning experiences but does not independently develop employability skills without practical and experiential components. It was recommended that universities organise regular digital training workshops, integrate interactive multimedia tools with real-world learning experiences, and strengthen hands-on training in modern accounting software to enhance students' employability and practical competence. The study underscores the need for blended pedagogical approaches that combine digital technologies with experiential learning to enhance employability outcomes.

**Keywords:** Digitalisation, Accounting Courses, Employability Skills, Business Education, Undergraduate Students

### Introduction

Advances in modern technology are transforming how learning experiences are delivered and how knowledge is acquired in higher education. Accounting is the process of recording, classifying, summarising, and interpreting financial transactions to provide useful information for decision-making. Digitalisation of accounting courses refers to the process of incorporating digital technologies into the teaching and learning of accounting principles and practices. This involves shifting from traditional manual methods to automated systems that enhance data processing and analysis in educational settings. Pargmann et al. (2023) describe digitalisation in accounting as a transformation that covers the full supply chain of products or services, where accounting functions document processes, enable technical support, and link internal and external interfaces. In the context of education, it

includes stages such as substitution of analogue activities with digital ones, changes in processes through new technologies, and innovation in outcomes (Pargmann et al., 2023). For undergraduate business education in Nigeria, digitalisation means adapting curricula to include tools like software and online platforms to prepare students for modern workplaces (Joshua & Apuru, 2024). Digitalisation of accounting courses relies on e-learning platforms integration to deliver interactive content, facilitate remote access, and support continuous learning.

E-learning platforms integration means embedding online tools and resources into course delivery to support remote or blended learning. These platforms use digital devices and software to facilitate access to materials and interactions. Thottoli et al. (2023) view e-learning platforms as systems relying on information technology tools, such as Microsoft Office applications, to deliver accounting content and enhance practical skills. In Nigerian business education, Agbogo et al. (2024) define digital e-learning as a method that depends entirely on electronic materials, where teachers and students connect via gadgets without face-to-face meetings. This integration influences employability skills by standardising competencies through tools like Excel for financial statements, which build technical abilities for job markets (Thottoli et al., 2023). For students in Rivers State Universities, it improves skills like data analysis and communication, leading to better job prospects by aligning education with industry needs (Joshua & Apuru, 2024). Agbogo et al. (2024) note that it fosters innovations in programme delivery, shifting from traditional methods to technology-integrated approaches that meet digital skill demands. E-learning platforms integration enhances interactive multimedia content usage by providing a digital space where videos, simulations, and animations support effective learning.

Interactive multimedia content combines text, audio, video, and animations in a user-responsive format to deliver educational material. It allows learners to engage actively with resources. Cheng et al. (2021) define it as content that improves learning by boosting satisfaction and engagement, offering better representation of concepts than static formats. In education, it includes dynamic elements like 3D graphics and instant feedback to maintain interest and clarify abstract ideas (Cheng et al., 2021). For accounting courses, this content influences employability skills by simulating real-world scenarios, such as financial modelling, to develop problem-solving and technical abilities (Thottoli et al., 2023). Among Nigerian business education students, it supports skill-building through engaging formats that align with digital job requirements, enhancing adaptability and creativity (Joshua & Apuru, 2024). Cheng et al. (2021) add that it creates a game-like environment for feedback, helping students in Rivers State Universities prepare for interactive workplace tools. Interactive multimedia content usage supports the use of accounting software applications by offering practical demonstrations that improve learners' understanding of digital accounting processes.

Accounting software applications are digital programmes designed to handle financial transactions, reporting, and analysis. Use of accounting software applications refers to the utilisation of programmes such as Excel and R for processing financial data, market behaviours, and organisational practices in business education (Innocent & Bupo, 2025). They automate tasks like invoicing and ledger management. Godpower (2024) describe QuickBooks as software that processes transactions, offering features like charts of accounts, customised invoices, and profit-loss statements. Godpower (2024) defines Sage Business Cloud as a tool for daily business activities, including sales invoices, bank reconciliation, and financial reports. In the Nigerian context, these applications influence employability by equipping business education students with practical competencies for roles like auditing or management (Godpower, 2024). For undergraduates in Rivers State Universities, using such software builds attitudes and knowledge for immediate employment, addressing youth unemployment by focusing on tools like QuickBooks for cash flow management (Godpower, 2024). This use enhances skills in tracking receivables and generating reports, making graduates more competitive (Godpower, 2024). Use of accounting software applications promotes employability skills development through practical exposure to industry-relevant digital tools.

Employability skills development is the process of building competencies that help individuals secure and maintain jobs. These skills go beyond technical knowledge to include abilities valued by employers, such as communication and problem-solving. In undergraduate business education, it involves training students to apply discipline-specific knowledge alongside professional qualities that employers seek (Ogbuabor et al., 2022). Amaewhule et al. (2024) see employability skills as a set of competencies that allow new graduates to compete for jobs in any career, providing knowledge, attitudes, and skills to manage businesses or exploit opportunities. Amaewhule et al. (2024) define employability as the ability to find suitable work after graduation, combining field expertise with skills in communication and adaptation to new contexts. Among Nigerian students in Rivers State Universities, this development focuses on skills like financial know-how, leadership, and ICT use to support

entrepreneurship and employment (Amaewhule et al., 2024). Employability skills development equips undergraduate business education students with competencies required for workplace readiness.

Undergraduate business education students are learners pursuing degrees in programmes that cover accounting, management, marketing, office management and technology, and entrepreneurship at the bachelor's level. They receive training in skills for office roles and entrepreneurship. Amaewhule et al. (2024) defines a business education graduate as someone with a university degree equipped with skills, attitudes, and knowledge for business engagement. Amaewhule et al. (2024) notes exposure to subjects like accounting and ICT for managing small enterprises. These students, in institutions like Rivers State University, focus on employability through digital tools to tackle local unemployment (Amaewhule et al., 2024). This study is anchored on Human Capital Theory, which posits that digital learning tools represent an investment in human capability, expected to enhance employability outcomes. However, without applied learning components, such digital investments may yield limited skill transfer to workplace contexts.

### Statement of the Problem

In today's world, employers increasingly expect graduates to possess practical skills that prepare them for the workplace. For business education students, employability depends not only on theoretical knowledge but also on the ability to use modern tools that reflect current industry practices. Digitalisation in education has created opportunities for students to learn with e-learning platforms, interactive multimedia content, and accounting software, all of which can strengthen their skills and improve their readiness for employment. However, in many universities, including those in Rivers State, the extent to which these digital tools are fully integrated into accounting courses remains uncertain. Some students may not have enough access to e-learning platforms, while others may not gain adequate exposure to relevant accounting software that employers demand in the labour market. The use of interactive multimedia that makes learning more engaging and practical may not always be prioritised in the teaching of accounting courses. These gaps may limit the development of employability skills such as problem-solving, digital competence, accuracy in handling accounting tasks, and the ability to adapt to modern workplace technologies. If business education students graduate without these skills, they may face difficulties in securing jobs or performing effectively in professional roles. This situation raises important questions about whether the digitalisation of accounting courses in Rivers State universities is adequately supporting the employability skills development of business education students. It is therefore necessary to investigate the influence of e-learning platforms, accounting software applications, and interactive multimedia content on the employability skills of these students.

### Aim and Objectives of the Study

The aim of the study was to examine impact of the digitalisation of accounting courses on employability skills development among undergraduate business education students in Rivers State Universities. Specifically, the study sought to:

1. Examine the influence of e-learning platforms integration on employability skills development of undergraduate business education students in Rivers State Universities.
2. Assess the influence of interactive multimedia content usage on employability skills development of undergraduate business education students in Rivers State Universities.
3. Determine the influence of the use of accounting software applications on employability skills development of undergraduate business education students in Rivers State Universities.

### Research Questions

The study was guided by the following research questions:

1. How does e-learning platforms integration influence the employability skills development of undergraduate business education students in Rivers State Universities?
2. How does interactive multimedia content usage influence the employability skills development of undergraduate business education students in Rivers State Universities?
3. What is the influence of the use of accounting software applications on employability skills development of undergraduate business education students in Rivers State Universities?

### Hypotheses

The following null hypotheses were formulated and tested a 0.05 level of significance:

- 1 E-learning platforms integration does not significantly influence the employability skills development of undergraduate business education students in Rivers State Universities.
- 2 Interactive multimedia content usage does not significantly influence the employability skills development of undergraduate business education students in Rivers State Universities.
- 3 The use of accounting software applications does not significantly influence the employability skills development of undergraduate business education students in Rivers State Universities.

### Methods and Materials

The study adopted a descriptive research design. The study was carried out in state-owned universities in Rivers State, Nigeria. The population of the study consisted of 1,769 undergraduate business education students across the state-owned universities in Rivers State for the 2024/2025 academic session. The population figure was obtained from official departmental records. To determine the sample size, Taro Yamane's formula was applied, which yielded an estimated sample size of 326 students. In line with the recommendation of Nwankwo (2006), who emphasized selecting a sample size larger than the minimum derived from statistical formulas, a total of 500 students was chosen using a simple random sampling technique to ensure fair representation. The instrument for data collection was a researcher-designed questionnaire titled "Digitalisation of Accounting Courses on Employability Skills Development among Undergraduate Business Education Students in Rivers State Universities Questionnaire (IDACESDUBESRSUQ)". The questionnaire contained 25 items grouped into three clusters in line with the objectives of the study: Cluster 1: E-learning Platforms Integration (7 items), Cluster 2: Interactive Multimedia Content (7 items), Cluster 3: Use of Accounting Software Applications (6 items), and Cluster 4: Employability Skills Development (5 items). All items were structured on a four-point rating scale as follows: Strongly Agree (4 points), Agree (3 points), Disagree (2 points), and Strongly Disagree (1 point). The instrument was validated by three experts, two Business Educators and one from Measurement and Evaluation at Rivers State University. Their suggestions improved the clarity, content, and coverage of the items. To test for reliability, a pilot study was conducted using 30 business education students from University of Port Harcourt, a university not included in the main study. The responses were analysed using the Cronbach Alpha method. The reliability coefficients were: Cluster 1: 0.83, Cluster 2: 0.85, Cluster 3: 0.81, and Cluster 4: 0.82. The overall reliability coefficient was 0.83, showing that the instrument was reliable for the study. The administration of the questionnaire was carried out by the researcher with the help of one assistant. Out of the 500 copies of the questionnaire distributed, 484 were retrieved and used for the data analysis. The data collected were analysed using descriptive and inferential statistics. The mean and standard deviation were used to answer the research questions, whereas regression analysis was used to test the null hypotheses at the 0.05 level of significance. The decision rule was guided by the criterion mean score of 2.50. A mean score of 2.50 or above was taken as agreed, while a mean score below 2.50 was taken as disagreed. The null hypothesis was retained if the p-value was greater than the level of significance of 0.05, and it was rejected if the p-value was less than this level.

## Results

**Research Question 1:** How does e-learning platforms integration influence the employability skills development of undergraduate business education students in Rivers State Universities?

**Table 1: Summary of mean and standard deviation on how e-learning platforms integration influences the employability skills development of undergraduate business education students in Rivers State Universities.**

S/N	Items	SA	A	D	SD	Mean	Std.	Decision
1	The use of e-learning platforms has enhanced my access to learning materials.	131	118	117	118	2.54	1.13	Agreed
2	I find e-learning platforms effective in supplementing classroom teaching.	124	120	125	115	2.52	1.11	Agreed
3	I regularly participate in academic discussions on e-learning platforms.	120	119	118	127	2.48	1.13	Disagreed
4	E-learning platforms make it easier to collaborate with peers and instructors.	116	133	114	121	2.50	1.11	Agreed
5	The integration of e-learning platforms has made learning more flexible for me.	133	105	127	119	2.52	1.14	Agreed
6	I find it easier to submit assignments through e-learning platforms.	114	109	119	142	2.40	1.14	Disagreed
7	E-learning platforms allow me to learn at my own pace.	111	110	139	124	2.43	1.10	Disagreed
	<b>Grand mean</b>					<b>2.47</b>	<b>0.50</b>	<b>Disagreed</b>

The result from Table 1 shows the summary of mean and standard deviation on how e-learning platforms integration influences the employability skills development of undergraduate business education students in Rivers State Universities. The grand mean on e-learning platforms integration was found to be  $2.47 \pm 0.50$ . The result further shows that respondents agreed that the use of e-learning platforms has enhanced their access to learning materials with the mean  $2.54 \pm 1.13$ . The result also shows that the integration of e-learning platforms has made learning more flexible for students with the mean  $2.52 \pm 1.14$ . The result also shows that respondents agreed that they find e-learning platforms effective in supplementing classroom teaching with the mean  $2.52 \pm 1.11$ . The result further shows that e-learning platforms make it easier to collaborate with peers and instructors with the mean  $2.50 \pm 1.11$ . The result also shows that respondents disagreed that they regularly participate in academic discussions on e-learning platforms with the mean  $2.48 \pm 1.13$ . The result further shows that respondents disagreed that e-learning platforms allow them to learn at their own pace with the mean  $2.43 \pm 1.10$ . Finally, the result also shows that respondents disagreed that they find it easier to submit assignments through e-learning platforms with the mean  $2.40 \pm 1.14$ .

**Research Question 2:** How does interactive multimedia content usage influence the employability skills development of undergraduate business education students in Rivers State Universities?

**Table 2: Summary of mean and standard deviation on how interactive multimedia content usage influences the employability skills development of undergraduate business education students in Rivers State Universities.**

S/N	Items	SA	A	D	SD	Mean	Std.	Decision
8	I understand course concepts better when multimedia content is used.	133	118	120	113	2.56	1.12	Agreed
9	Interactive multimedia improves my critical thinking skills.	115	117	124	128	2.45	1.12	Disagreed
10	I prefer courses that use multimedia content over text-only materials.	114	127	130	113	2.50	1.09	Agreed
11	Multimedia usage enhances my retention of knowledge.	130	118	114	122	2.53	1.14	Agreed
12	I actively participate in lessons when interactive multimedia is applied.	130	126	107	121	2.55	1.13	Agreed
13	Multimedia content helps me relate theory to real-world applications.	130	119	105	130	2.51	1.15	Agreed
14	The use of interactive multimedia reduces learning difficulties.	121	125	124	114	2.52	1.11	Agreed
	<b>Grand mean</b>					<b>2.52</b>	<b>0.51</b>	<b>Agreed</b>

The result from Table 2 shows the summary of mean and standard deviation on how interactive multimedia content usage influences the employability skills development of undergraduate business education students in Rivers State Universities. The grand mean on interactive multimedia content usage was found to be  $2.52 \pm 0.51$ . The result further shows that respondents agreed that they understand course concepts better when multimedia content is used with the mean  $2.56 \pm 1.12$ . The result also shows that respondents agreed that they actively participate in lessons when interactive multimedia is applied with the mean  $2.55 \pm 1.13$ . The result also shows that multimedia usage enhances respondents' retention of knowledge with the mean  $2.53 \pm 1.14$ . The result further shows that the use of interactive multimedia reduces learning difficulties with the mean  $2.52 \pm 1.11$ . The result also shows that multimedia content helps students relate theory to real-world applications with the mean  $2.51 \pm 1.15$ . The result also shows that respondents agreed that they prefer courses that use multimedia content over text-only materials with the mean  $2.50 \pm 1.09$ . Finally, the result shows that respondents disagreed that interactive multimedia improves their critical thinking skills with the mean  $2.45 \pm 1.12$ .

**Research Question 3:** What is the influence of the use of accounting software applications on employability skills development of undergraduate business education students in Rivers State Universities?

**Table 3: Summary of mean and standard deviation on the influence of the use of accounting software applications on employability skills development of undergraduate business education students in Rivers State Universities.**

S/N	Items	SA	A	D	SD	Mean	Std.	Decision
15	I am confident in using accounting software applications for academic tasks.	114	129	117	124	2.48	1.11	Disagreed
16	Using accounting software has improved my practical knowledge of accounting.	115	141	124	104	2.55	1.07	Agreed
17	Accounting software enhances my accuracy in recording financial transactions.	127	116	126	115	2.53	1.12	Agreed
18	Accounting software helps me to complete tasks more efficiently.	121	108	136	119	2.48	1.12	Disagreed
19	I believe exposure to accounting software prepares me for workplace demands.	123	124	115	122	2.51	1.12	Agreed
20	I find accounting software useful for solving real-life accounting problems.	111	126	123	124	2.46	1.11	Disagreed
<b>Grand mean</b>						<b>2.51</b>	<b>0.47</b>	<b>Agreed</b>

The result from Table 3 shows the summary of mean and standard deviation on the influence of the use of accounting software applications on employability skills development of undergraduate business education students in Rivers State Universities. The grand mean on the use of accounting software applications was found to be  $2.51 \pm 0.47$ . The result further shows that respondents agreed that using accounting software has improved their practical knowledge of accounting with the mean  $2.55 \pm 1.07$ . The result also shows that accounting software enhances respondents' accuracy in recording financial transactions with the mean  $2.53 \pm 1.12$ . The result further shows that respondents agreed that exposure to accounting software prepares them for workplace demands with the mean  $2.51 \pm 1.12$ . The result also shows that respondents disagreed that they are confident in using accounting software applications for academic tasks with the mean  $2.48 \pm 1.11$ . The result also shows that respondents disagreed that accounting software helps them to complete tasks more efficiently with the mean  $2.48 \pm 1.12$ . Finally, the result shows that respondents disagreed that they find accounting software useful for solving real-life accounting problems with the mean  $2.46 \pm 1.11$ .

### Testing of Hypotheses

1 E-learning platforms integration does not significantly influence the employability skills development of undergraduate business education students in Rivers State Universities.

**Table 4: Summary of regression analysis on how e-learning platforms integration influences the employability skills development of undergraduate business education students in Rivers State Universities.**

		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	2.284	0.110		20.848	0.000
	E-Learning Platforms Integration	0.067	0.044	0.070	1.532	0.126

a. Dependent Variable: Employability Skills Development,  $y=0.067x+2.284$

The result from Table 4 shows the summary of regression analysis on how e-learning platforms integration influences the employability skills development of undergraduate business education students in Rivers State Universities. The hypothesis (H01) states that e-learning platforms integration does not significantly influence the employability skills development of undergraduate business education students in Rivers State Universities. The regression results support this claim, revealing a very weak and statistically insignificant relationship. The correlation coefficient ( $R = 0.070$ ) indicates a negligible positive association between e-learning platforms integration and employability skills development. The coefficient of determination ( $R^2 = 0.005$ ) shows that only 0.5% of the variance in employability skills development is explained by the model, highlighting its minimal explanatory power. The overall model is not statistically significant ( $F = 2.347$ ,  $p = 0.126$ ), with a p-value above the conventional 0.05 threshold, leading to the retention of H01. This indicates that e-learning platforms integration does not have a significant effect on employability skills development. To understand the contributions of individual predictors, the regression coefficients are examined. The constant term ( $B = 2.284$ ,  $p = 0.000$ ) is highly significant, establishing a baseline employability skills development score of 2.284 when e-learning platforms integration is absent. The predictor variable, e-learning platforms integration ( $B = 0.067$ ,  $\text{Beta} = 0.070$ ,  $t = 1.532$ ,  $p = 0.126$ ), has a positive coefficient, suggesting that for every unit increase in e-learning platforms integration, employability skills development may increase by 0.067 units, holding other factors constant. However, the effect is not statistically significant. The regression equation,  $y = 0.067x + 2.284$ , encapsulates this relationship. The retention of H01 implies that e-learning platforms integration does not significantly influence employability skills development among undergraduate business education students in Rivers State Universities.

2 Interactive multimedia content usage does not significantly influence the employability skills development of undergraduate business education students in Rivers State Universities.

**Table 5: Summary of regression analysis on how interactive multimedia content usage significantly influences the employability skills development of undergraduate business education students in Rivers State Universities.**

		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
R=.042, R <sup>2</sup> =0.002, F=0.858, p-value=.355						
1	(Constant)	2.548	0.109		23.357	0.000
	Interactive Multimedia Content Usage	-0.039	0.042	-0.042	-0.926	0.355

a. Dependent Variable: Employability Skills Development,  $y = -0.039x + 2.548$

The result from Table 5 shows the summary of regression analysis on how interactive multimedia content usage influences the employability skills development of undergraduate business education students in Rivers State Universities. The hypothesis (H01) states that interactive multimedia content usage does not significantly influence the employability skills development of undergraduate business education students in Rivers State Universities. The regression results support this claim, revealing a negligible and statistically insignificant relationship. The correlation coefficient ( $R = 0.042$ ) indicates a very weak negative association between interactive multimedia content usage and employability skills development. The coefficient of determination ( $R^2 = 0.002$ ) shows that only 0.2% of the variance in employability skills development is explained by the model, underscoring its extremely limited explanatory power. The overall model is not statistically significant ( $F = 0.858$ ,  $p = 0.355$ ), with a p-value above the 0.05 threshold, leading to the retention of H01. This indicates that interactive multimedia content usage does not significantly affect employability skills development. The regression coefficients further clarify this. The constant term ( $B = 2.548$ ,  $p = 0.000$ ) is highly significant, establishing a baseline employability skills development score of 2.548 when interactive multimedia content usage is absent. The predictor variable, interactive multimedia content usage ( $B = -0.039$ ,  $\text{Beta} = -0.042$ ,  $t = -0.926$ ,  $p = 0.355$ ), has a negative coefficient, suggesting that higher levels of multimedia content usage slightly reduce employability skills development, but the effect is not statistically significant. The regression equation,  $y = -0.039x + 2.548$ , summarizes this relationship. The retention of H01 implies that interactive multimedia content usage does not

significantly influence employability skills development among undergraduate business education students in Rivers State Universities.

3 The use of accounting software applications does not significantly influence the employability skills development of undergraduate business education students in Rivers State Universities.

**Table 6: Summary of regression analysis on how the use of accounting software applications influences the employability skills development of undergraduate business education students in Rivers State Universities.**

		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
R=.024, R <sup>2</sup> =0.001, F=0.277, p-value=.599						
1	(Constant)	2.388	0.118		20.231	0.000
	Use of Accounting Software Applications	0.024	0.046	0.024	0.527	0.599

a. Dependent Variable: Employability Skills Development,  $y=0.024x+2.388$

The result from Table 6 shows the summary of regression analysis on how the use of accounting software applications influences the employability skills development of undergraduate business education students in Rivers State Universities. The hypothesis (H01) states that the use of accounting software applications does not significantly influence the employability skills development of undergraduate business education students in Rivers State Universities. The regression results support this claim, revealing a negligible and statistically insignificant relationship. The correlation coefficient ( $R = 0.024$ ) indicates a near-zero positive association between the use of accounting software applications and employability skills development. The coefficient of determination ( $R^2 = 0.001$ ) shows that only 0.1% of the variance in employability skills development is explained by the model, reflecting its negligible explanatory power. The overall model is not statistically significant ( $F = 0.277$ ,  $p = 0.599$ ), with a p-value well above 0.05, leading to the retention of H01. This indicates that the use of accounting software applications does not significantly affect employability skills development. Examining the regression coefficients reveals further insights. The constant term ( $B = 2.388$ ,  $p = 0.000$ ) is highly significant, establishing a baseline employability skills development score of 2.388 when the use of accounting software applications is absent. The predictor variable, use of accounting software applications ( $B = 0.024$ ,  $Beta = 0.024$ ,  $t = 0.527$ ,  $p = 0.599$ ), has a very small positive coefficient, suggesting a minimal increase in employability skills development with increased software usage, but the effect is statistically insignificant. The regression equation,  $y = 0.024x + 2.388$ , encapsulates this relationship. The retention of H01 implies that the use of accounting software applications does not significantly influence employability skills development among undergraduate business education students in Rivers State Universities.

## Discussion

The results from the study indicate that students have mixed views on the integration of e-learning platforms in their learning experience. They agreed that these platforms enhance access to materials, offer flexibility in learning, serve as an effective supplement to classroom teaching, and facilitate collaboration with peers and instructors. However, they disagreed with items about regular participation in academic discussions, learning at their own pace, and ease of submitting assignments. The grand mean of 2.47 points to a moderate overall perception of e-learning platforms' benefits. This mixed perception agrees with findings from other research on e-learning utilisation in business education. For instance, students' disagreement on certain benefits, such as participating in discussions and self-paced learning, may stem from limited utilisation of these technologies, as noted in similar contexts (Asuo & Abeng, 2020). Moreover, the regression analysis revealed a weak positive relationship between e-learning platforms integration and employability skills development, with no statistical significance ( $p = 0.126$ ). This means that e-learning integration does not have a notable effect on developing employability skills among undergraduate business education students. The low explanatory power of the model, at only 0.5%, supports the idea that other factors may play a larger role in skills development. This lack of significant influence aligns with studies on specific e-learning tools, where adoption did not lead to strong outcomes in educational effectiveness or skills enhancement (Oche & Abeng, 2021).

The results from the study indicate that students have positive views on various aspects of interactive multimedia content in their learning. They agreed that it helps them understand course concepts better, take part more actively in lessons, retain knowledge more effectively, face fewer difficulties in learning, connect theory to real-world uses, and favour courses with multimedia over those with text alone. However, they disagreed that it boosts their critical thinking skills. The grand mean of 2.52 points to a moderate overall opinion of the benefits from interactive multimedia content. Moreover, the regression analysis found a very weak negative connection between interactive multimedia content usage and employability skills development, with no statistical significance ( $p = 0.355$ ). This suggests that interactive multimedia usage does not play a clear role in building employability skills among undergraduate business education students. The low explanatory power of the model, at only 0.2%, shows that other factors probably matter more for skills growth. This lack of a meaningful link matches findings from studies on related technologies, where tools like interactive whiteboards showed no significant tie to employability potential (Ngozi & Ebire, 2024).

The findings for the use of accounting software applications indicate that students somewhat agreed that software use improved their practical knowledge (mean = 2.55), enhanced accuracy in recording transactions (mean = 2.53) and prepared them for workplace demands (mean = 2.51). These results suggest that the respondents perceive some benefit of accounting software in the development of practical and accuracy-related skills. In support of this, research by Joshua and Apuru (2024) found a strong positive influence between digital skills acquisition, of which software competence is a part, and perceived employability prospects of accounting education students in Nigerian universities. The finding from your study aligns with that view in so far as students recognise improvements in certain skill-areas. However, the regression analysis tells a different story: the coefficient ( $B = 0.024$ ), correlation ( $R = 0.024$ ) and  $R^2$  of 0.001 show that the use of accounting software explains virtually none (0.1 %) of the variance in employability skills development, and the model is statistically non-significant ( $F = 0.277$ ,  $p = 0.599$ ). In other words, although students believe software use helps in some respects, this perception does not translate into measurable impact on the broader employability skills construct as captured by your model. This discrepancy may point to the possibility that while software use contributes to certain narrow skill-sets (accuracy, practical knowledge), it does not by itself build the full range of employability skills (such as problem-solving in real-life contexts, confidence, efficiency) to a significant extent. It is worth noting that in your survey the lowest mean ratings were for statements such as “I am confident in using accounting software for academic tasks” (mean = 2.48), “software helps me complete tasks more efficiently” (mean = 2.48) and “software is useful for solving real-life accounting problems” (mean = 2.46). These lower scores suggest gaps in the students’ software self-efficacy, efficiency and real-life application. That may help explain why the regression effect is negligible: because confidence, efficiency and real-life application are core to employability, and the software usage in this case may not be sufficiently deep or integrated to influence those dimensions in any meaningful way. While there is some student perception that accounting software use supports practical knowledge and accuracy, the evidence from your regression analysis indicates that it does not significantly contribute to employability skills development in the way measured by your instrument. It may be that software use on its own is inadequate, and must be part of a broader pedagogical and curricular strategy to build the full spectrum of employability skills. While digitalisation provides technological fluency, employability development requires transformative learning that bridges digital engagement with problem-solving, communication, and teamwork. Thus, pedagogical digitalisation should be complemented by competency-based curricula.

## Conclusion

The findings of the study show that the integration of e-learning platforms, the use of interactive multimedia content, and the application of accounting software have not significantly influenced the employability skills development of undergraduate business education students. Although respondents generally agreed that these technological tools have improved access to learning materials, enhanced flexibility, and supported better understanding of course concepts, the statistical analyses revealed that these effects were not strong enough to produce a significant impact on employability skills. The regression results across all three variables consistently indicated very weak and statistically insignificant relationships, meaning that increases in the use of these digital tools did not lead to measurable improvements in employability outcomes. Despite the positive perceptions of some learning benefits, these technologies alone may not be sufficient to enhance employability skills without complementary factors such as practical training, mentorship, and real-world application. While e-learning platforms, multimedia resources, and accounting software contribute to modern learning experiences, their current use has not shown a significant effect on developing employability skills among undergraduate business education students. There is a need for a more comprehensive approach that integrates these digital tools with active skill-based learning and industry-oriented practices to better prepare students for the demands of the workplace.

Universities should establish partnerships with accounting firms to co-develop digital accounting labs, enabling students to apply theoretical concepts in simulated work environments. Additionally, continuous curriculum evaluation should assess how digital competencies translate to graduate employability over time.

### Recommendations

Based on the findings of the study, the researcher recommended that:

1. University administrators should organise regular digital training workshops to help students use e-learning platforms more effectively for discussions, assignments, and self-paced learning.
2. Course instructors should include more interactive and practical multimedia elements in their teaching to make learning more engaging and to help students connect theory with real-life experiences.
3. Business education departments should introduce hands-on training sessions using modern accounting software to build students' confidence and practical competence in financial recording and reporting.

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