



Assessing the Effectiveness of Accounting Concepts in Developing Financial Reporting Skills among Accounting Graduates in Federal Colleges of Education, North-West Nigeria

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ABSTRACT

The study assessed the effectiveness of accounting concepts in the development of financial in developing financial reporting skills among accounting graduates in the Federal Colleges of Education in the North-West Zone, Nigeria. Three research objectives were set for the study, and the sample size for the study is 150 accounting graduates in Federal College of Education Kano, Federal College of Education Zaria, and Federal College of Education Katsina, respectively. A descriptive survey research design was used, and data was collected using researcher-developed semi-structured self-administered questionnaire. Data collected were analysed using descriptive statistics for the socio-demographic characteristics of respondents, and simple percentages, frequencies, means and standard deviation were used to analyse the research questions. Inferential statistics of analysis of a one-sample t-test were used to test the hypotheses at a 0.05 level of significance. The findings revealed that the money measurement accounting concept has a significant impact on developing financial reporting skills among accounting graduates in federal colleges of education in the north-west zone of Nigeria. The study further revealed that the mean score of 3.27 indicated that accounting concepts were moderately integrated into the curriculum. However, practical application scored lower (mean = 3.12), with concerns over the infrequency of real-world financial reporting tasks. Challenges in teaching accounting concepts (mean = 3.07). It concluded that accounting concepts play a crucial role in enhancing the financial reporting skills of accounting graduates. The study likely found that a strong understanding of accounting concepts such as money measurement, going concern and accounting period concept significantly contributes to the ability of graduates to prepare and analyse financial reports effectively. It is recommended that Practical training provide opportunities for students to gain practical experience through an internship workshop and industry collaboration. Hands-on training will help apply the money measurement concept in real-world scenarios and develop financial reporting skills.

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INTRODUCTION

Accounting is a fundamental aspect of any business organization, as it involves the recording, analysis, and reporting of financial

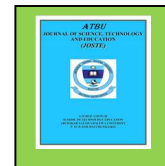
transactions. In order to ensure the accuracy and reliability of financial information, accounting concept are applied by professionals in this field. These concepts serve as a framework for the

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preparation of financial statement, which are essential for decision-making by various stakeholders such as investors, creditors and management. In recent years, there has been an increased demand for skilled accounting professionals in the job market. As a result of many universities, and colleges have developed accounting programs to meet this demand and produce competent graduates. However, there has been concern about whether these graduates possess the necessary skills and knowledge to effectively apply accounting concept in practice (Adeyemi 2020).

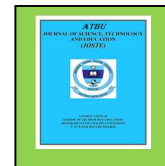
Nigeria's Federal Colleges of Education play a vital role in shaping the country's middle-level manpower, including accountants who are critical to the economy. The North-West Zone, which includes states such as Kano, Kaduna, Katsina, and Jigawa, is home to numerous colleges that offer accounting programs. These institutions aim to develop the financial reporting skills of their students by incorporating key accounting concepts into their curriculum. Yet, despite these efforts, there are growing concerns over the gap between theoretical learning and practical application. According to Johnson and Peter (2019), many students struggle to apply accounting principles in real-world financial reporting scenarios, which raises questions about the effectiveness of the current teaching methodologies in these colleges.

Accounting skills refers to the basic assumptions and rules and principles which work as the basis of recording of business transactions and preparing accounts. The main objective is to maintain uniformity and consistency in accounting records. These concepts constitute the very basis of accounting. All the concepts have been developed over the years from experience and thus they are universally accepted rules. Following are the various accounting concepts that have been discussed in the following sections: Business entity concept, Money measurement concept, going concern concept, accounting period concept, accounting cost concept, Duality aspect concept, and Realization concept Accrual concept.

The development of financial reporting skills requires more than just rote memorization of accounting concepts. It demands an understanding of how these principles apply to real financial data, how they influence decision-making, and how financial statements reflect the economic realities of an organization. As Ifeanyi (2018) notes, many students in Nigerian colleges often receive inadequate training in the practical aspects of accounting, leading to poor financial reporting skills upon entering the workforce. This issue is compounded by the rapidly evolving nature of the accounting profession, which requires continuous updates to curricula and teaching methods to keep pace with industry standards (Owolabi & Dada, 2021).

In Nigeria, accounting education at the college level is governed by the National Commission for Colleges of Education (NCCE), which provides a standardized curriculum for all federal institutions. This curriculum includes both theoretical and practical components designed to equip students with essential skills for financial reporting. However, several challenges hinder the effectiveness of this curriculum in achieving its objectives. First, there is often a shortage of qualified accounting lecturers who have practical industry experience. Many lecturers focus solely on theoretical instruction, leaving students with a limited understanding of how to apply these concepts in real-life financial reporting tasks (Ojo, 2020). Secondly, the use of outdated teaching materials and methods further exacerbates this problem. With the global shift towards International Financial Reporting Standards (IFRS), Nigerian colleges must update their curricula to reflect these changes, but this process has been slow, particularly in the North-West Zone (Yakubu, 2019).

The effectiveness of accounting education is also influenced by the availability of learning resources. According to Musa (2020), many Federal Colleges of Education in the North-West lack adequate textbooks, computer laboratories, and financial reporting software, which are critical tools for developing practical accounting skills. Without these resources, students are unable to practice financial reporting



in simulated environments, resulting in a theoretical understanding that lacks practical depth. In addition, the traditional lecture-based teaching methods commonly employed in these institutions do not encourage critical thinking or problem-solving skills, both of which are essential for effective financial reporting (Olusegun, 2021).

Another significant factor affecting the effectiveness of accounting education is the alignment between the curriculum and the needs of the industry. While the NCCE has made efforts to update its curriculum in recent years, there is still a disconnect between what is taught in classrooms and the skills required by employers. As noted by Abiola (2019), employers in Nigeria often report that graduates from Federal Colleges of Education lack the necessary financial reporting skills, particularly in areas such as IFRS compliance, financial statement analysis, and audit preparation. This disconnect can be attributed to the outdated curriculum, as well as the limited exposure students have to real-world accounting scenarios during their education.

Given the crucial role of accounting concepts in developing financial reporting skills, it is important to assess how effectively these concepts are being taught in Federal Colleges of Education in the North-West Zone of Nigeria. This assessment will not only highlight the strengths and weaknesses of the current system but also provide valuable insights into how the teaching of accounting can be improved to better prepare students for the demands of the accounting profession. As global standards in financial reporting continue to evolve, Nigerian institutions must ensure that their graduates are equipped with the skills necessary to compete in an increasingly complex financial landscape.

Therefore, this study seeks to investigate the effectiveness of accounting concepts in developing financial reporting skills among students in Federal Colleges of Education in the North-West Zone.

STATEMENT OF THE PROBLEM

In today dynamic business environment, the ability to accurately interpret and report financial information is crucial for

organizational success. Accounting concept is an important aspect of accounting skills which trained the accounting students to possess the necessary skills required for reporting final transaction. Accounting graduates are expected to possess strong financial reporting skills, underpinned by a thorough understanding accounting concept

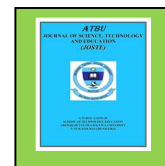
The effectiveness of accounting concepts in shaping the financial reporting skills of accounting graduates is critical area inquiry in accounting education. Despite the theoretical foundations provided in academic programs, there remains a gap between knowledge acquired and the practical application of financial reporting skills in the real-world scenarios. In line with above aforementioned the researchers were intended to carryout research on assessment of the effectiveness of accounting concept in developing financial reporting skills among accounting graduates in federal colleges of education in north-west zone, Nigeria

Objectives of the Study

1. To assess the money measurement accounting skills in developing financial reporting skills among accounting graduates in Federal colleges of education in the North-West Zone, Nigeria.
2. To accesses going concern accounting skills in developing financial reporting skills among accounting graduates in Federal Colleges of Education in the North-West Zone, Nigeria.
3. To assess accounting period accounting skills in developing financial reporting skills among accounting graduates in federal colleges of education in the North-West Zone, Nigeria.

Research Questions:

1. What are the money measurement accounting skills in developing financial reporting skills among accounting graduates in federal colleges of education in the North-West Zone, Nigeria?
2. What are the going concern accounting skills in developing financial reporting skills among accounting graduates in Federal Colleges of Education in the North-West Zone, Nigeria?



3. What are the accounting period accounting skills in developing financial reporting skills among accounting graduates in federal colleges of education in the North-West Zone, Nigeria?

Research Hypotheses

- H₀₁ Money measurement accounting skills have no significant impact in developing financial reporting skills among accounting graduates in federal colleges of education in the North-West Zone, Nigeria.
- H₀₂: Going concern accounting skills have no significant impact in developing financial reporting skills among accounting graduates in Federal Colleges of Education in the North-West Zone, Nigeria.
- H₀₃: Accounting period accounting skills have no significant impact in developing financial reporting skills among accounting graduates in Federal Colleges of Education in the North-West Zone, Nigeria.

METHODOLOGY

This study adopts a descriptive **survey research design** to assess the Effectiveness of Accounting Concept in Developing Financial Reporting Skills among accounting graduates in Federal Colleges of Education in North-West Zone, Nigeria. This research design is appropriate because it involves collecting data from a sample of accounting graduates to describe their perceptions, experiences, and opinions regarding the effectiveness of the accounting on financial reporting skills. The descriptive survey design

allows the researcher to gather information using questionnaires or interviews, enabling a comprehensive understanding of the current state of Accounting Education in the targeted Colleges. The population for the study consists of all accounting graduates in the three selected Federal Colleges of Education in the North-West Zone of Nigeria which are Federal College of Education Kano, Federal College of Education Zaria, and Federal College of Education Katsina respectively.

A simple random sampling technique and convenient sampling method was used to select grandaunts across three Federal Colleges of Education in the North-West Zone of Nigeria from the graduates schools, department's level and a total of 150 graduates were randomly selected with approximately 80 graduates from FCE Zaria, fifty (50) from FCE Kano, and 20 from FCE Kastina chosen from each institution. A complete list of accounting students from each college was compiled, and each graduate was assigned a unique number from each of the three colleges respectively.

The instrument for data collection was researchers' developed questionnaire. The questionnaire was validated with the reliability index of 0.80. The instrument was administered to the respondents by the researcher with the help of four (4) research assistants. Descriptive statistics of percentage and t-test statistics was employed to analyze the data generated at 0.05 alpha level of significance

Table 1: Sample Size Determination

Institution	Number of Graduates
Federal College of Education (FCE) Kano	50
Federal College of Education (FCE) Zaria	80
Federal College of Education (FCE) Katsina	20
Total	150

RESULTS

Research Question 1: What are the money measurement accounting skills in developing financial reporting skills among accounting

graduates in federal colleges of education in the North-West Zone, Nigeria? The result of the analysis is summarized in table 2.

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Table 2: Mean and standard deviation of Money Measurement Accounting Skills in developing financial Reporting skills among accounting graduates in Federal Colleges of Education in the North-West Zone, Nigeria.

S/N Items	Mean	SD
1 Money measurement concept provide common denominator for financial reporting, allowing for standardization and comparability.	3.5	0.5
2 The money measurement concept enables the quantification of financial transactions and events, making it possible to analyze and compare financial performance.	3.2	0.6
3 I can accurately classify financial transaction as either revenue or expenses using the money measurement concept.	3.4	0.4
4 I can prepare financial statements (Balance sheet, Income Statement) using money measurement concept.	3.3	0.5
5 I can analyze financial data using ratios and metrics that are based on the money measurement concept.	3.0	0.7
6 I can communicate financial information effectively using the money measurement concept to stakeholders.	3.2	0.6
Aggregate Mean Score	3.27	0.55

The output of the descriptive statistics presented in Table 1 revealed that all items of the variable of the money measurement accounting skills in developing financial reporting skills among accounting graduates in federal colleges of education in the North-West Zone, Nigeria, were having a mean score of above 3.0. The mean scores and standard deviation of the money measurement accounting skills in developing financial reporting skills among accounting graduates in federal colleges of education in the North-West Zone, Nigeria ranging from 3.0 to 3.5.

The grand mean and standard deviation (SD) of money measurement accounting skills in developing financial reporting skills among accounting graduates in federal colleges of

education in the North-West Zone, Nigeria, 3.27 and 0.55 which is above the benchmark of revised four point Likert scale. The results indicate that the respondents agreed with statements money measurement accounting skills have significant impact in developing financial reporting skills among accounting graduates in federal colleges of education in the North-West Zone, Nigeria.

Research Question 2: What are the going concern accounting skills in developing financial reporting skills among accounting graduates in Federal Colleges of Education in the North-West Zone, Nigeria? The result of the analysis is summarized in table 3.

Table 3: Mean And Standard Deviation of Going Concern Accounting Skills in Developing Financial Reporting Skills among Accounting Graduates in Federal Colleges of Education in the North-West Zone, Nigeria.

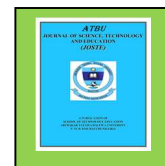
S/N Items	Mean	SD
1 I have a clear understanding of the going concern principles in financial reporting.	3.1	0.6
2 The training I received challenged me critically to evaluate an entity's going concern status.	3.0	0.7
3 I feel confident in applying the going concern concept when analyzing financial statement.	3.3	0.5
4 I believe that the going concern assumption significantly impacts the preparation of financial statement.	3.2	0.6

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S/N	Items	Mean	SD
5	I have had sufficient practical experience (eg internship, SIWES, case study) that helped me understand the going concern concept in real-world.	2.9	0.8
6	The resources provide in my accounting program effectively cover the aspect of going concern status in relation to financial reporting.	3.1	0.6
Aggregate Mean Score		3.1	0.63

The output of the descriptive statistics presented in Table 2 revealed that all items of the variable of the going concern accounting skills in developing financial reporting skills among accounting graduates in Federal Colleges of Education in the North-West Zone, Nigeria, were having a mean score of above 3.0. The mean scores and standard deviation of the going concern accounting skills in developing financial reporting skills among accounting graduates in federal colleges of education in the North-West Zone, Nigeria ranging from 2.9 to 3.3.

The grand mean and standard deviation (SD) of going concern accounting skills in developing financial reporting skills among accounting graduates in federal colleges of

education in the North-West Zone, Nigeria, 3.1 and 0.63 which is above the benchmark of revised four point Likert scale. The results indicate that the respondents agreed with statements going concern accounting skills have significant impact in developing financial reporting skills among accounting graduates in federal colleges of education in the North-West Zone, Nigeria.

Research Question 3: What are the accounting period accounting concepts in developing financial reporting skills among accounting graduates in federal colleges of education in the North-West Zone, Nigeria? The result of the analysis is summarized in table 4.

Table 4: Mean and Standard Deviation on the Accounting Period Accounting Skills t in Developing Financial Reporting Skills among Accounting Graduates in Federal Colleges of Education in the North-West Zone, Nigeria.

S/N	Items	Mean	SD
1	The accounting period concept is essential for accurate financial reporting	3.1	0.6
2	Understanding the accounting period concept help in preparing reliable financial statements.	3.2	0.5
3	The accounting period concept assist in comparing financial performance over different time of period.	2.9	0.7
4	Knowledge of the accounting period concept is crucial for interpreting financial data effectively.	3.1	0.6
5	The accounting period concept aids in making informed business decision based on financial information.	3.0	0.7
6	Proficiency in the accounting period concept enhanced the credibility of financial reports.	3.1	0.6
Aggregate Mean Scores		3.07	0.62

The output of the descriptive statistics presented in Table 3 revealed that all items of the variable of the accounting period skills in developing financial reporting skills among

accounting graduates in Federal Colleges of Education in the North-West Zone, Nigeria, were having a mean score of above 3.0. The mean scores and standard deviation of the accounting

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period concepts in developing financial reporting skills among accounting graduates in federal colleges of education in the North-West Zone, Nigeria ranging from 2.9 to 3.2.

The grand mean and standard deviation (SD) of accounting period concepts in developing financial reporting skills among accounting graduates in federal colleges of education in the North-West Zone, Nigeria, 3.07 and 0.62 which is above the benchmark of revised four point Likert scale. The results indicate that the respondents agreed with statements accounting

period concepts have significant impact in developing financial reporting skills among accounting graduates in federal colleges of education in the North-West Zone, Nigeria.

Hypothesis Testing:

Null Hypotheses 1: (H_{01}). Money measurement accounting concepts have no significant impact in developing financial reporting skills among accounting graduates in federal colleges of education in the North-West Zone, Nigeria.

Table 5: One sample t-test showing in Money Accounting concepts are not significantly impactful in developing financial reporting skills among accounting graduates in Federal Colleges of Education in the North-West Zone, Nigeria.

HO	N	Mean	SD	t-value	df	p-value
Money measurement concepts are not significantly impactful in developing financial reporting skills	150	3.27	0.55	2.15	159	0.034

The table indicates that with a sample size of 150, the mean score Money Accounting concepts is 3.27, suggesting that respondents generally going concern concept developing financial reporting skills. The mean difference of 0.55, with a t-value of 2.15, shows that this difference is statistically significant, as the p-value of 0.034, threshold of 0.05. This implies that the money measurement is significantly higher than expected, confirming that the money measurement have a positive and meaningful

impact on developing financial reporting skills among accounting graduates in federal colleges of education in North-west zone, Nigeria.

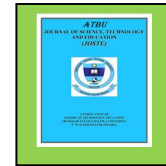
Null Hypothesis 2 (H_{02}): Going concern accounting concept have no significant impact in developing financial reporting skills among accounting graduates in Federal Colleges of Education in the North-West Zone, Nigeria.

Table 6: One sample t-test showing in between the going concern accounting concepts are not significantly impactful developing financial reporting skills Federal Colleges of Education in the North-West Zone, Nigeria.

HOI	N	Mean	SD	t-value	df	p-value
Going concern skills have no significant impact in developing financial reporting skills.	150	3.1	0.63	2.85	159	0.005

The table showed that with a sample size of 150, the mean Going concern accounting skills is 3.1. The mean difference between in developing financial reporting skills is 0.63, indicating a slight disparity in how going concern accounting concept have impact accounting graduates in developing financial reporting skills. The t-value of 2.85, coupled with a p-value of

0.005, suggests that this difference is statistically significant, as the p-value is well below the 0.05 threshold. This means that there is a significant impact difference between going concern skills in developing financial reporting skills among accounting graduates in federal colleges of education in north-west zone, Nigeria.



Hypothesis 3: (H0₃) Accounting period accounting concept have no significant impact in developing financial reporting skills among

accounting graduates in federal colleges of education in the North-West Zone, Nigeria.

Table 7. One sample t-test showing in between Accounting period accounting concepts and financial reporting skills among accounting graduates in Federal Colleges of Education in the North-West Zone, Nigeria.

HO	N	Mean	SD	t-value	df	p-value
Accounting period are not significantly impactful in developing financial reporting skills	150	3.07	0.62	2.15	159	0.034

The table showed that with a sample size of 150, the mean of accounting period skills is 3.07. The mean difference between financial reporting is 0.62, indicating a disparity in how accounting period skills have effective on the graduates in financial reporting skills. The t-value of 2.15, coupled with a p-value of 0.005, suggests that this difference is statistically significant, as the p-value is well below the 0.05 threshold. This means that there is a significant impact difference between accounting period concept and financial reporting skills among accounting graduates in federal colleges of education in North-west zone Nigeria.

Major Findings

1. Money measurement accounting concepts have significant impact in developing financial reporting skills among accounting graduates in federal colleges of education in the North-West Zone, Nigeria with mean and standard deviation of 3.27 and 0.55 as the p-value of 0.034, threshold of 0.05. This implies that the money measurement skills is significantly in developing financial reporting skills
2. Going concern accounting skills have significant impact in developing financial reporting skills among accounting graduates in federal colleges of education in the North-West Zone, Nigeria with mean and standard deviation of 3.1 and 0.63 as the p-value of 0.034, threshold of 0.05. This implies that the money measurement is significantly in developing financial reporting skills, the t-value of 2.85, coupled with a p-value of 0.005.
3. Accounting period skills have significant impact in developing financial reporting skills

among accounting graduates in federal colleges of education in the North-West Zone, Nigeria with mean and standard deviation of 3.07 and 0.62 as the p-value of 0.034, threshold of 0.05. This implies that the money measurement is significantly in developing financial reporting skills, the t-value of 2.15, coupled with a p-value of 0.005, suggests that this difference is statistically significant, as the p-value is well below the 0.05.

DISCUSSION OF THE FINDINGS

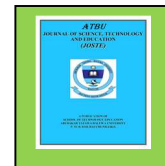
1. The findings of the research question 1 revealed that the Money measurement accounting concepts have significant impact in developing financial reporting skills among accounting graduates in federal colleges of education in the North-West Zone, Nigeria with mean and standard deviation of 3.27 and 0.55 as the p-value of 0.034, threshold of 0.05. This implies that the money measurement is significantly in developing financial reporting skills. This in line with
2. The findings of research question 2 revealed that the Going concern accounting concepts have significant impact in developing financial reporting skills among accounting graduates in federal colleges of education in the North-West Zone, Nigeria with mean and standard deviation of 3.1 and 0.63 as the p-value of 0.034, threshold of 0.05. This implies that the money measurement is significantly in developing financial reporting skills, the t-value of 2.85, coupled with a p-value of 0.005. This in line with
3. The findings of the research question 3 revealed that the accounting period concepts have significant impact in developing financial

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reporting skills among accounting graduates in federal colleges of education in the North-West Zone, Nigeria with mean and standard deviation of 3.07 and 0.62 as the p-value of 0.034, threshold of 0.05. This implies that the money measurement is significantly in developing financial reporting skills, the t-value of 2.15, coupled with a p-value of 0.005, suggests that this difference is statistically significant, as the p-value is well below the 0.05.

CONCLUSION

Base on the assessment conducted on the effectiveness of accounting concept in developing financial reporting skills among accounting graduates in Federal Colleges of Education in the north-west zone, Nigeria, it concluded that accounting concept play a crucial role in enhancing the financial reporting skills on accounting graduates. The study likely found that a strong understanding of accounting concept such as money measurement, going concern and accounting period concept significantly contribute to the ability of graduates to effectively prepare and analyze financial reports.

RECOMMENDATIONS:

Based on the findings of the study the followings recommendations were made:

1. Practical training provides opportunities for students to gain practical experience through internship workshop and industry collaboration. Hand-on training will help apply money measurement concept in real-world scenarios and develop financial reporting skills.
2. Curriculum enhancement in order to cover a comprehensive range of accounting concept like going concern concept and its principles relevant to financial reporting.
3. Professional development: Encourage accounting graduates to pursue professional certifications such CPA CIMA ACCA to further

enhance their knowledge and skills in financial reporting skill.

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