ICT and Accounting Skills Required for the Establishment of Small Scale Enterprises by Business Education Students in College of Education, Afaha Nsit, Akwa Ibom State

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ABSTRACT
The study was on entrepreneurship skills required for the establishment of small scale enterprises by business education students of College of Education, Afaha Nsit, Akwa Ibom State. To guide the study, two specific purposes, research questions and null hypotheses respectively were developed. The survey design was adopted for the study. The population of the study consisted of 205 business education students. 100 students were randomly selected for the study. The researchers developed instrument titled: Entrepreneurship Skills Required by Business Education Students for the Establishment of Small Scale Enterprises Questionnaire (ESRBESESSEQ) was used to generate data for the study. Cronbach’s alpha analysis was used to determine reliability coefficient that yielded reliability coefficient index of .86. The mean was used to answer the research questions. The result of the findings revealed that Accounting skills is highly required for establishment of small scale enterprise by both female and male students of business education, though there is slight difference in their mean responses, as the knowledge of fundamental accounting skills such as book-keeping, budgeting and investment are very imperative for sustainable business. Also, the findings revealed that ICT skills is highly required for establishment of small scale enterprise by both female and male students of business education, though there is slight difference in their mean responses, as ICT provides students with technical skills such as computer platform skills, communication skills using computer terminals, authoring skills, html and web-research competencies. Thus, it was concluded that entrepreneurship skills are highly required by Business Education Students as they have tremendous influence on establishment of small scale businesses upon their graduation. Therefore a number of recommendations were made, one of which is that teachers of business education should incorporate the relevant entrepreneurship skills into their instructional delivery to prepare students for both job creation and self- employment in small scale business enterprise.

Key Words: ICT, Accounting Skills, Small Scale Enterprises, Business Education Students

Introduction
The higher educational programmes in Nigeria had fallen short of expectations, and as a result, many of the graduates of these institutions lack basic skills required by the labour market.
The short fall in required basic skills has also resulted in mass unemployment among the graduates. The pace in technological changes in the field of business and education has affected the labour market. The educational programmes at all levels should be made relevant to provide the graduates with the needed entrepreneurial skill needs that should give adequate attention to entrepreneurial development in the country. To be able to teach entrepreneurship education, the teachers themselves, especially in Business Education programme of colleges of education should be well verse in entrepreneurial skills and entrepreneurial orientation necessary to develop amongst Business Education students.

Business Education is a course of study offered in colleges of education that equips its graduates with practical, professional and entrepreneurial skills. Business education is also an aspect of Vocational Business Education programme that gives training and imparts necessary skills that will provide the recipients with the intellectual and professional background, adequate for their assignment and makes the recipients adaptable to changing situations in the world of work. Business Education is an integral part of vocational and technical education. It is a form of Vocational Education according to Idialu (2007) that is directed towards developing the learner to become productive in teaching, paid employment and self-employment. Amoor and Udoh (2008) noted that business education plays a significant role in the economic development by providing knowledge and skills to the learners thereby enabling them to adequately impart knowledge to others, and handle sophisticated office technologies and information systems. This is in line with the National Policy on Education (2013) that one of the objectives of Vocational and Technical Education was to give training and impart the necessary skills leading to production of craftsmen, technicians and other skilled professionals, who will be enterprising and self-reliant. For this reason, Business Education graduates need certain entrepreneurial skills to operate in the society.

Okorie (2000) defined entrepreneurship skills simply as business skills which an individual acquires to enable him function effectively in the turbulent business environment as an entrepreneur. These skills include creative skills, innovative skills, accounting skills, management resource skills, technical skills and ICT skills. Successful entrepreneurship hinges upon the possession of a set skill. Skill acquisition is the process of acquiring or gaining effective and ready knowledge in developing one’s attitude and ability in a particular field. Okorie (2000) defined skill as any established habit of performing a task in a way that is acceptable by a worker.
in his specialization. It is the ability to use one’s knowledge effectively and readily in performing an act or a habit of doing a particular task competently. Skill is an ability or capacity acquired through deliberate, systematic and sustained effort to smoothly and adaptively carry out complex activities or job functions involving ideas (cognitive skills), things (technical skills) and people (interpersonal skills) (business dictionary online). Skill is a talent or ability that comes from training or practice. According to the free dictionary, skill is proficiency, facility, or dexterity that is acquired or developed through training or experience.

**Concept of Entrepreneurship**

The concept of entrepreneurship has been defined by academics according to their orientation and understanding of the subject matter. Folahan and Omoriyi (2006) defined entrepreneurship skills as simply business skills, which an individual acquires to enable him function effectively in the turbulent business environment as an entrepreneur or self-employed. Agbonifoh (1999) also defined entrepreneurship skills as skills relating to identifying business opportunities and receiving a sustainable income from these opportunities. The acquisition of entrepreneurial skills means combining personal characteristics, financial resources within one’s environment and taking advantage of them for a rewarding outcome.

Brouwer (2002) opined that acquisition of entrepreneurial skills means possessing the ability to find and evaluate business opportunities, gather the necessary resources, initiate appropriate actions to ensure success; and implement actions to take advantage of opportunities for rewarding outcomes. Osborne (2000) defined entrepreneurship as a process of creating new systems, processes, mobilizing men, materials, machines and financial resources in order to produce new products or serve new materials. Jain (2013) defined entrepreneurship as behaviour, attitude and an approach to the way people create new values in the market, technology consumption, habits and build sustainable institutions and organizations. In the same vein, Anyakoha (2009) defined an entrepreneur as a person who chooses or assumes risks, identifies business opportunity, gathers resources, initiates actions and establishes an organization or enterprise to meet such market opportunities.

Entrepreneurial skills are those activity skills that will enable an entrepreneur to manage his own enterprise. In the context of this study, the entrepreneurial skills are the knowledge, attitudes and behaviours that will enable an entrepreneur to identify business opportunities, stimulate creativity and transform ideas into practical and economic activities for sustainable
livelihood. These skills are needed to perform certain activities such as managerial, accounting, marketing, human relations, technical and information and communication technology skills to run an enterprise successfully. Anyakoha (2009) stated 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. The knowledge skill will enable the entrepreneur (graduate) to grasp the understanding of business management while the technical skills will enable him to run the day-to-day activity of this enterprise. Therefore, for the business education graduate to be able to achieve self employment status requires entrepreneurial skills which will enable him to establish small scale business for self sustainability.

**Concept of Business Education**

Jubril (2010) defined Business Education as a specialized area of vocational education that provides educational training, skills, development, attitudes adjustment towards business orientation and academic challenges. Bilyaminu (2011) views business education as an aspect of total education programme that provides the knowledge, skills, attitudes and understanding needed to perform in the business world as a producer and/or consumer of goods and services.

Professionally, business education can be defined as a programme designed to provide students with the basic processes of educational training, decision making, the philosophy theory and psychology of management, practical applications, business start-up and operational procedures (US legal.com 2001). Dike (2009) viewed business education as an educational process of action about opportunities for engagement of students to be educated in business and educational related discipline. Business Education in this context is responsible for equipping students with skills, attributes, knowledge and behavior required for teaching, entrepreneurship, administrative and clerical work. Ihekwoaba (2005) viewed business education as the type of education that assists individuals to acquire skills, which they can apply to solve problems in business occupation such as secretary ship, accountancy, administration, management, marketing, and processing etc.

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for their assignment and makes the recipients adaptable to changing situations in the world of work.

Concept of Small Scale Enterprise

Understanding the size, components, and benefits of small business to citizens’ life, most especially people at the grass root level, is an important factor to be considered in defining small scale business. With the current rate of unemployment and poverty level in Nigeria, small business has become source of livelihood to millions of Nigerians. About 60% of all the business established in Nigeria is on small scale level (Okeke, Ezenwafor, and Femiwole, 2013). Alaye-Ogan, (2012) defined a small business as companies with capital base between twenty thousand naira and thirty million naira. According to Hatten (2012), a company is considered small if it is independently owned, operated, and financed; has fewer than 100 employees; and has relatively little impact on its industry. Also, the Federal Ministry of Commerce and Industry of Nigeria defines small-scale business as a business with capital investment that is not over seven hundred and fifty thousand naira (N750, 000), while Nigeria National Council of Industries classify small businesses as any enterprise with working capital between one and half million and fifty million Naira (Suleiman, 2002). According to Hatten (2012), small business, nevertheless, include business activities of the stay-at-home parent who provides day care for children whose parents are not around, factory workers who engage in after hours’ deliveries, to owners of fast food restaurants.

For the purpose of this study, small business will be defined as a business who’s starting and operating capitals are between twenty-five thousand Naira and two million Naira as opposed to small scale business definition of Federal Ministry of Commerce and Industry of Nigeria and Nigeria National Council of Industries. In this way, the study will be able to capture several small businesses at the grass root level, and will also be able to focus on the myriad of challenges confronting them.

Accounting Skills Required for Establishment of Small Scale Enterprise

Accounting is the language of business. It tells the owners and managers and other stakeholders of the business what is happening in the business. Accounting provides information to a wide range of interest groups and ultimately shows how a business has been managed for a period- whether successfully managed or otherwise. It also provides information regarding the financial position of the firm. According
to Osuala (2009) the knowledge of fundamental accounting skills are very imperative for sustainable business. The non-possession of these fundamental accounting skills by small scale enterprises, therefore, constitutes a problem such that, the chances of survival of the business are slim and the probability of imminent failure become high. Hence every small and medium scale enterprises should strive to acquire and possess these fundamental skills. Furthermore, according to Onoh (2011) fundamental accounting skills are those competencies in basic accounting required by a person to function competently, confidently, and successfully in the process of carrying out one’s function of recording daily business transactions. They include skills in book-keeping, purchasing and supply, bargaining, determining labour costs, simple budgeting, keeping of accurate receipts, sales records skills in keeping reliable records, sourcing for market outlets, work in progress records, credit purchases, invoices, cheque payments, keeping customers’ records and goods inventory. Others are skills in good credit facility practices, operating the cash payment receipts, cash sales, prudent financial and working capital management. Oyesode (1998) in Nwokike (2010) revealed that no business activity could be successfully operated without the assistance of the accounting skills. This is because procurement and spending of money are involved. Accounting education according to Nwokike (2010) is the type of education that provides individuals with skills and knowledge in accounting, computing and data processing occupations for gainful employment in private and public enterprises for self-employment. Nwoha (2006) stated that accounting provides managers with the information needed for decision making and exposes them to the various users of accounting information and the interest of the users of such information.

**Information and Communication Technology (ICT) skills for Establishment of Small Scale Enterprise**

Information and communication technology (ICT) refers to the use of computers and other telecommunication equipment (Telephone lines and wireless signals) middle ware as well as soft ware, storage and audio visual systems to create, access, store, transmit and manipulate information. Scott (2002) describes ICT as encompassing a range of applications, communications and technologies which aid information retrieval, research, communication and administration, included among these devices and application are online data bases, library services, and online service and fax machines. ICT predominates all aspects of our lives:- governments, business, markets, productivity, education, and the labour market. It therefore became imperative that we integrate to the fullest the new technologies in the implementation of the business education programme. According to Scott (2002), ICT provides students with technical skills such as computer platform skills,
communication skills using computer terminals, authoring skills, html and web-research competencies. ICT also help business students to acquire database management skill, communication skill, e-mailing skill, online advertisement skill, inventory skill, data processing skill, etc. The Web can play a prominent role in fostering development of skills in students such as critical thinking, problem solving, written communication, and ability to work collaboratively. The National Policy on Education (2013) emphasised the need to empower youths with ICT skills to prepare them for competitiveness in the global environment, integrating ICT into the mainstream of education, and training, it became imperative to adopt these new technologies in order to expand access to the education (by use of synchronous learning, access to the internet and world wide web). ICT also strengthens the relevance of business education to the work place, which is in conformity to Prosser’s environmental theory of vocational education. Sajuyigbe and Alabi (2012) also argued that ICTs are being used for strategic management, communication and collaboration, customers’ access, managerial decision making, data management and knowledge management since it helps to provide an effective means of organizational productivity and service delivery. Furthermore, Ashrafi and Murtaza (2008) also agreed with the assertion that information and communication technologies (ICT) have positive effect on firm performance in terms of productivity, profitability, market value and market share. In the research study of Minton (2003) affirmed that buyers and sellers are able to share information and transfer goods across national borders with the use of ICT, which helps to increase access to global supply chains.

**Statement of the Problem**

With the soaring unemployment rate in Nigeria, self-employment and establishment of small scale businesses are presently high on the country’s national agenda, in hope that they will provide alternate channels of employment. Yearly, thousands of college graduates join the labour market in search of employment. According to Nwangwu (2007), the challenge is thus one of not tackling the already sizeable unemployed youths but also absorbing the new entrants into the labour market. Underlying this situation is the fact that the training which students of business education receive in college has not been fully successful in equipping them with desirable skills required for job creation and self-employment upon graduation. The failure of colleges of education to inculcate in students skills required for self-reliance has led to wastages in human
and natural resources that abound in Nigeria. This is because the youths and graduates of colleges of education are not equipped with skills with which to exploit the natural resources that abound in Nigeria. This has rendered the pursuit of self-reliance among our business education graduates difficult to retain. The poor state of youth development in Nigeria has remained a source of worry to government and concerned citizens. The looming crises in national development has been considered as the major cause of rural poverty, youth restiveness, armed robbery, prostitution and trafficking, import dependence and low level of industrial development. At both the national and community levels, the scarcity of skilled youths and unemployment are areas of greatest concern to the common man. The lack of entrepreneurship skills has been the major cause of unemployment which occurs mostly among youths and graduates has remained a major problem in both urban and rural environments. The situation now is that most business education graduates in Nigeria make little or no attempt to establish small scale businesses of their own despite the abundant business opportunities available in the country. Instead, they continue to besiege ministries and government offices in search of jobs that are either extremely few in supply or even non-existent. The question now is what entrepreneurial skills are required for establishment of small scale businesses?

**Purpose of the Study**

The main purpose of the study was to determine the entrepreneurship skills required for the establishment of small scale businesses by students of business education in College of Education, Afaha, Akwa Ibom State.

Specifically, the study sought to:

1. Determine the difference in mean response of male and female business education students on accounting skills required for the establishment of small scale enterprises.
2. Determine the difference in response of male and female business education students on information and communication technology (ICT) skills required for the establishment of small scale enterprises.

**Research Questions**

The following research questions were answered by the study.

1. What is the difference in mean response of male and female business education students on accounting skills required for the establishment of small scale enterprises?
2. What is the difference in mean response of male and female business education on ICT skills required for the establishment of small scale enterprises?

**Methodology**

The research design employed in this study was survey design. Survey design typically employs questionnaire and interviews in order to determine the opinions, attitudes, preferences and perceptions of person of interest to the researcher (Udoh and Joseph, 2005). The design is appropriate for this study because it sought the representative views of the male and female students on the entrepreneurial skills required by business education students for the establishment of small scale enterprises. The study was carried out in College of Education, Afaha Nsit, Akwa Ibom State. The choice of the state for this study was necessitated by the adequate number of NCE business education students who constituted the respondent for the study. The population for the study was 205 students offering business education programme for 2015/16 academic session in College of Education, Afaha Nsit, Akwa Ibom State. 100 were randomly selected for the study. The questionnaire was the instrument used for eliciting responses from the respondents. The questionnaire was divided into two sections: A and B, which consisted of 20 generated items. Section A sought information on accounting skills required for the establishment of small scale enterprises, while Section B delved on ICT skills for the establishment of small scale enterprises. The instrument utilized a four point rating scale of Very Highly Required (VHR) 4 points, Highly Required (HR) 3 points, Slightly Required (SR) 2 points, and Not Required (NR) 1 point. The instrument was face validated by three experts in the Department of Vocational Education, University of Uyo, Uyo and one from College of Education Afaha Nsit, Akwa Ibom State. The comments and corrections were incorporated and used for the final development of the instrument. The internal consistency of the instrument was determined using Cronbach Alpha method, which yielded a coefficient of 0.86 showing that the instrument was reliable for the study. All the 100 copies of the questionnaire were administered by the researchers with the help of three researcher assistants, who helped to collect on the spot the completed questionnaire to ensure a high percentage return rate of the questionnaire. The data collected were collated and analysed using mean to answer the research questions while t-test was used to test the null hypotheses at 0.05 level of significance. If the calculated t-value was greater than the table value for the given degree of freedom (df) the null hypothesis was regarded as significant otherwise not significant.
Results and Discussion of Findings

Research Question 1: What is the difference in the mean response of female and male students on accounting skills required for the establishment of small scale businesses?

Table 1: Mean Response of Female and Male Students on Accounting Skills Required for the Establishment of Small Scale Businesses

<table>
<thead>
<tr>
<th>S/n</th>
<th>Accounting Skills</th>
<th>Gender</th>
<th>N</th>
<th>Mean</th>
<th>S. D</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>financial management skill</td>
<td>Female</td>
<td>60</td>
<td>3.40</td>
<td>.669</td>
<td>HR</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Male</td>
<td>40</td>
<td>3.05</td>
<td>.597</td>
<td>HR</td>
</tr>
<tr>
<td>2</td>
<td>ledger preparation skill</td>
<td>Female</td>
<td>60</td>
<td>3.38</td>
<td>.640</td>
<td>HR</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Male</td>
<td>40</td>
<td>3.03</td>
<td>.620</td>
<td>HR</td>
</tr>
<tr>
<td>3</td>
<td>book-keeping skill</td>
<td>Female</td>
<td>60</td>
<td>3.42</td>
<td>.645</td>
<td>HR</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Male</td>
<td>40</td>
<td>3.00</td>
<td>.641</td>
<td>HR</td>
</tr>
<tr>
<td>4</td>
<td>budgeting skill</td>
<td>Female</td>
<td>60</td>
<td>3.38</td>
<td>.524</td>
<td>HR</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Male</td>
<td>40</td>
<td>3.13</td>
<td>.607</td>
<td>HR</td>
</tr>
<tr>
<td>5</td>
<td>inventory skill</td>
<td>Female</td>
<td>60</td>
<td>3.45</td>
<td>.565</td>
<td>HR</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Male</td>
<td>40</td>
<td>3.00</td>
<td>.599</td>
<td>HR</td>
</tr>
</tbody>
</table>

Grand mean = 3.22, cut off point = 2.5

The results presented in Table 1 revealed that accounting skills have the grand mean of 3.22. This means that accounting skills is highly required by male and female students for the establishment of small scale business. All other items on accounting skills had their mean above the cut-off point of 2.5. However, the mean of female students were higher than the mean of male students in all the items as shown in Table 1. This implies that female students were more proficient in accounting skills than male students.

Research Question 2: What is the difference in the mean response of female and male students on ICT skills required for the establishment of small scale businesses?

Table 2: Mean Response of Female and Male Students on ICT Skills Required for the Establishment of Small Scale Businesses

<table>
<thead>
<tr>
<th>S/n</th>
<th>ICT Skills</th>
<th>Gender</th>
<th>N</th>
<th>Mean</th>
<th>S. D</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Database management skill</td>
<td>Female</td>
<td>60</td>
<td>3.38</td>
<td>.666</td>
<td>HR</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Male</td>
<td>40</td>
<td>2.85</td>
<td>.580</td>
<td>HR</td>
</tr>
<tr>
<td>2</td>
<td>online advertisement skill</td>
<td>Female</td>
<td>60</td>
<td>3.05</td>
<td>.723</td>
<td>HR</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Male</td>
<td>40</td>
<td>3.83</td>
<td>.385</td>
<td>HR</td>
</tr>
<tr>
<td>3</td>
<td>e-mailing skill</td>
<td>Female</td>
<td>60</td>
<td>3.10</td>
<td>.681</td>
<td>HR</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Male</td>
<td>40</td>
<td>3.73</td>
<td>.452</td>
<td>HR</td>
</tr>
<tr>
<td>4</td>
<td>inventory management</td>
<td>Female</td>
<td>60</td>
<td>3.10</td>
<td>.706</td>
<td>HR</td>
</tr>
</tbody>
</table>
The results presented in Table 2 revealed that ICT skills have the grand mean of 3.37. This means that ICT skills are required by students for the establishment of small scale business. All the items on ICT skills had their mean above the cut-off point of 2.5. The mean responses of male students were higher than female students except in item 6 on database management skill. This implies that male students were more proficient in ICT skills than female students.

**Findings**

1. Accounting skills is highly required for establishment of small scale enterprise by business education students, though there is slight difference in the mean response of female and male students on accounting skills required.

2. ICT skills is highly required for establishment of small scale enterprise by business education students, though here is slight difference in the mean response of female and male students on ICT skills required.

**Discussion of Findings**

**Accounting Skills Required for Establishment of Small Scale Enterprise**

The results presented in Table 1 revealed that accounting skills have the grand mean of 3.22. This means that accounting skills is highly required by male and female students for the establishment of small scale business. All other items on accounting skills had their mean above the cut-off point of 2.5. According to Osuala (2009) the knowledge of fundamental accounting skills are very imperative for sustainable business. For business students to be relevant in the world of work there is need for them to acquire accounting skills such as book-keeping, budgeting and investment. However, the mean of female students were higher than the mean of male students in all the items as shown in Table 1. This implies that female students were more proficient in accounting skills than male students.
Information and Communication Technology (ICT) skills for Establishment of Small Scale Enterprise

The results presented in Table 2 revealed that ICT skills have the grand mean of 3.37. This means that ICT skills are required by students for the establishment of small scale business. According to Scott (2002), ICT provides students with technical skills such as computer platform skills, communication skills using computer terminals, authoring skills, html and web-research competencies. ICT also help business students to acquire database management skill, communication skill, e-mailing skill, online advertisement skill, inventory skill, data processing skill, etc. The Web can play a prominent role in fostering development of skills in students such as critical thinking, problem solving, written communication, and ability to work collaboratively. All the items on ICT skills had their mean above the cut-off point of 2.5. The mean responses of male students were higher than female students except in item 6 on database management skill. This implies that male students were more proficient in ICT skills than female students.

Conclusion

On the bases of the findings of this study, it was concluded that entrepreneurship skills are highly required by Business Education Students as they have tremendous influence on establishment of small scale businesses. Accounting and ICT skills when properly utilized play significant role in enhancing effective establishment of small scale businesses by students.

Recommendations

Based on the findings of the study and discussions outlined herein, the following recommendations are made.

1. Students should be exposed to entrepreneurship skills by their teachers to enhance their acquisition of relevant skills for the establishment of small scale businesses for self-employment
2. The State Ministry of Education should train and retrain teachers on the use of various entrepreneurship skills in their instructional delivery to ensure students’ acquisition of these skills for establishment of small scale businesses after graduation.
3. The inspectorate division of the Ministry of Education should use entrepreneurship skills acquired by the students as a criteria for assessing business education teachers’ performances.

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