Ignatius Ajuru University of Education
Journal of Technical Education

Print ISSN: 3141-2785
https://iauejournals.com
Volume 1; Issue 1; April 2026; Page No. 33-41.

Curriculum Innovation in Accounting Education and Industrial Competitiveness for Graduate Employment in Rivers State, Nigeria

Innocent, R.
Department of Business Education, Ignatius Ajuru University of Education, Port Harcourt, Nigeria

Corresponding author email: richard.innocent@iaue.edu.ng

Abstract
This study investigated curriculum innovation in accounting education on industrial competitiveness for employment of graduates in Rivers State. Two objectives, two research questions, and two null hypotheses guided the study, both tested at the 0.05 significance level. A survey research design was adopted. The study population consisted of 116 final-year accounting education students from three universities, and the entire population was studied through census enumeration. Data were collected using two structured questionnaires, namely the Curriculum Innovation in Accounting Education Questionnaire (CIAEQ) and the Industrial Competitiveness for Employment of Graduates Questionnaire (ICEGQ). Both instruments were validated by experts, while reliability coefficients of 0.74 and 0.83 were obtained using the Cronbach Alpha method. Of the 116 questionnaire copies administered, 112 were retrieved and analysed. Mean and standard deviation answered the research questions, while regression analysis tested the null hypotheses at the 0.05 significance level. The findings revealed that integrating digital competency into the curriculum had a significant positive effect on graduates' industrial competitiveness and employment prospects. The use of accounting software, cloud-based platforms, spreadsheet applications, and financial data management systems improved graduates' workplace readiness and employability. The findings also showed that modernising pedagogical approaches through group discussions, project-based learning, student-centred teaching, and real-life financial case studies significantly improved students' understanding and preparedness for employment. Digital competency integration contributed more strongly to industrial competitiveness than pedagogical modernisation. The study concluded that curriculum innovation in accounting education supports industrial competitiveness and improves graduates' readiness for employment. It was recommended to strengthen practical training in digital accounting tools and increase the use of interactive and modern teaching methods to enhance students' employability skills.

Keywords: Curriculum Innovation, Accounting Education, Industrial Competitiveness, Employment, Graduates

Introduction

Changes in educational programmes are helping to equip students with the practical hands-on skills and applied understanding necessary to meet the demands of today's working environment. Accounting education refers to the structured process of teaching and learning the principles, techniques, and ethical standards of the accounting profession within formal educational institutions. According to Ezeokafor (2025), accounting education in Nigerian tertiary institutions encompasses both theoretical instruction in financial reporting, auditing, and taxation, as well as the development of practical competencies required for professional practice. Academic programmes in accounting are generally shaped by regulatory frameworks established by bodies such as the National Universities Commission (NUC), the National Board for Technical Education (NBTE), and professional organisations including the Institute of Chartered Accountants of Nigeria (ICAN) and the Association of National Accountants of Nigeria (ANAN). Amesi and Tuwale (2024) describe accounting education as a course of study designed to ready students for careers spanning accounting, auditing, financial management, and related disciplines. In the context of universities within Rivers State, accounting education is particularly concerned with building students' theoretical grounding alongside the digital and

office-based competencies required to meet the expectations of the modern workplace. Ongoing shifts in educational practice continue to shape how students gain hands-on knowledge, build professional capabilities, and become prepared for working life.

A curriculum may be understood as a well-structured plan of study intended to furnish students with the knowledge, skills, and applied understanding relevant to a given subject area. It establishes organised content, clearly defined learning outcomes, and assessment criteria that together provide direction for both teaching and learning (Innocent et al., 2025). Curriculum innovation is defined as the intentional introduction of new content, teaching methods, learning experiences, or assessment strategies into an educational programme to improve its relevance and effectiveness. Bazhenov (2024) conceptualises curriculum as a set of didactic units, including procedural and disciplinary knowledge, that students are expected to master, recorded in normative and methodological documents. Curriculum innovation, therefore, involves deliberate changes to these didactic units or the principles of their delivery. Calderon (2024) explains that curriculum innovations include the integration of data science and analytics into accounting programmes, the development of new teaching cases, and the incorporation of information technology developments into course content. These innovations aim to keep accounting programmes responsive to changes in professional practice. Recent changes in learning content and teaching approaches are reshaping how accounting knowledge is delivered to improve student understanding and practical application.

Curriculum innovation in accounting education combines the two concepts defined above. It is the intentional redesign of accounting programmes to introduce new content, teaching methods, or learning experiences that improve the relevance and effectiveness of accounting training. Calderon (2023) notes that this type of innovation includes several themes. The first area concerns capacity building and governance within the profession, focusing on how the structure of academic programmes shapes student outcomes. The second covers curriculum and teaching innovations tied to specific accounting subjects, including lease accounting, bond liabilities, and the development of professional judgement. The third addresses educational tax cases and tax literacy, drawing on experiential learning methods to teach taxation concepts. The fourth relates to information technology within the accounting curriculum, particularly the incorporation of programming languages such as R and the application of design thinking in accounting instruction. Ezeokafor (2025) contends that meaningful reform in accounting education must confront the structural and instructional shortcomings that presently exist in the field. These encompass weak connections between academia and industry, fragmented oversight from regulatory bodies, and insufficient attention to soft skills within academic delivery. A recommended framework for curricular realignment would be built around collaborative development with industry, strengthening digital capabilities, and reform of educational policy to allow for greater adaptability. Changes in accounting learning content and the use of digital tools are shaping how students gain knowledge, build practical skills, and apply technology in their studies.

Digital competency integration refers to the systematic incorporation of digital skills, knowledge, and attitudes into educational curricula to prepare students for technology-rich professional environments. Sánchez-Caballé et al. (2021) define digital competence as a key set of abilities for 21st-century students, encompassing both technological literacy, which is the ability to use digital tools effectively, and information literacy, which is the capacity to locate, evaluate, and use digital information appropriately. Vargas-Murillo (2019) describes digital competences as skills developed by both university educators in their teaching work and students in their learning processes. These competencies become integrated into the curriculum when they are explicitly identified as learning outcomes, assessed through course activities, and supported by appropriate technological tools and infrastructure. Within accounting education specifically, digital competency integration involves teaching students to use specific software packages relevant to the profession.

Augustine and Ikpegede (2025) explored how this integration are applied in higher education institutions in Bayelsa State, observing that it encompasses the accessibility and use of various software applications, including accounting information systems, spreadsheet programmes, and cloud-based accounting platforms. Their research found significant differences across institutions in both the availability of these resources and the extent to which they are applied in teaching and learning. Amesi and Tuwale (2024) identify three specific digital office skills that represent digital competency integration in accounting education. The first is Microsoft Excel skills, which include the ability to perform financial modelling, data validation, what-if analysis, and the use of pivot tables. The second is big data analytics skills, which include knowledge of programming languages, machine learning principles, quantitative analysis techniques, data mining processes, and data visualisation methods. The third is cloud-based accounting skills,

which involve using online accounting software to store files, transfer data, and access financial information from remote servers. The growing use of technology in education continues to influence teaching methods, classroom interaction, and the development of practical learning experiences.

Pedagogical modernisation is the process of updating teaching methods and instructional strategies to align with contemporary educational research and technological capabilities. This concept involves moving away from traditional lecture-based, theory-bound instruction toward more interactive, practical, and student-centred approaches. Ezeokafor (2025) argues that Nigerian accounting education remains heavily theory-bound, which represents a deficiency in pedagogical modernisation. Keeping accounting education current calls for a move away from fixed, content-driven instruction towards flexible teaching approaches that are responsive to the changing skill demands of the financial sector. This includes incorporating experiential learning, case-based instruction, and technology-enhanced teaching strategies. Bazhenov (2024) describes pedagogical modernisation through the lens of methodological transformation, which is a system of pedagogical techniques that educators use when designing and implementing educational situations. This transformation involves changing how didactic units are presented to students and how classroom interactions are organised. Improvements in teaching approaches are shaping how learners develop practical skills, adapt to workplace demands, and prepare for future job opportunities.

Digital office skills for employability include proficiency in Microsoft Excel, which encompasses functions such as copy and paste, special paste commands, algebraic commands, if functions, graphics, import and export data, macro commands, HLOOKUP and VLOOKUP functions, pivot tables, and data sorting and filtering. Competencies in big data analytics encompass a broad range of technical abilities, including proficiency in programming languages, machine learning, artificial intelligence, natural language processing, quantitative analysis, data mining, problem-solving, SQL and NoSQL databases, data structures, algorithms, data interpretation, and data visualisation. Cloud-based accounting skills, on the other hand, involve the use of internet-hosted computing infrastructure to develop virtual accounting information systems that can be accessed at any time from any location with a stable internet connection. Augustine and Ikpegede (2025) assert that software packages used in accounting education must satisfy two conditions, namely availability and active application. Availability refers to the presence of current, properly licensed, and varied software options within an academic institution. Application refers to the extent to which these packages are integrated into practical coursework and used by both educators and students in teaching and learning activities.

Industrial competitiveness for the employment of graduates is defined as the extent to which industries support the absorption of graduates into the workforce through skill-demand alignment, innovation-driven production, and sustainable job creation. It also describes the relationship between industrial development and graduate employability, where industries that are more competitive tend to demand higher-level skills and therefore influence graduate employment outcomes (Oviawe, 2020). As a result, graduates are encouraged to develop relevant competencies that align with evolving industry expectations and labour market demands.

Questions surrounding the employability of graduates from accounting programmes have become increasingly prominent, as a growing number of employers now expect candidates to demonstrate digital proficiency, hands-on knowledge, and the capacity to adjust to the expectations of today's working environment. However, some graduates still face challenges in securing employment because their training may not fully meet current industry expectations. Curriculum innovation in accounting education, such as the integration of digital competency and modern teaching methods, is expected to improve students' practical skills, learning experiences, and workplace readiness. Despite this expectation, some accounting education programmes still rely mainly on traditional teaching methods and may not adequately address present industry needs. As a result, some graduates may lack the ability to use digital tools, solve workplace problems, and compete effectively in modern industries. Although studies have examined curriculum development and employability, there is still limited evidence on how digital competency integration and pedagogical modernisation influence the industrial competitiveness of accounting education graduates in Rivers State. The problem of this study therefore is to determine whether curriculum innovation in accounting education influences the industrial competitiveness of graduates for employment in Rivers State.

The aim of the study was to investigate curriculum innovation in accounting education on industrial competitiveness for employment of graduates in Rivers State. Specifically, the study sought to:

Cite this article as:
Innocent, R. (2026). Curriculum innovation in accounting education and industrial competitiveness for graduate employment in Rivers State, Nigeria. *IAUE Journal of Technical Education*, *1*(1), 33-41

1. Determine the influence of digital competency integration on industrial competitiveness for employment of graduates in Rivers State.
2. Determine the influence of pedagogical modernization on industrial competitiveness for employment of graduates in Rivers State.

The following research questions guided the study:

1. What is the influence of digital competency integration on industrial competitiveness for employment of graduates in Rivers State?
2. What is the influence of pedagogical modernization on industrial competitiveness for employment of graduates in Rivers State?

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

1. Digital competency integration does not significantly influence industrial competitiveness for employment of graduates in Rivers State.
2. Pedagogical modernization does not significantly influence industrial competitiveness for employment of graduates in Rivers State.

Methodology

This study employed a survey research design as its methodological approach. The study was conducted within Rivers State. The total study population comprised 116 final-year accounting education students, made up of 34 students from Rivers State University, 28 from the University of Port Harcourt, and 54 from Ignatius Ajuru University of Education. Given that the population size was considered manageable, all 116 students were included in the study through census enumeration. Consequently, no sampling procedure or technique was required. Data were gathered using two structured questionnaires developed by the researcher. The questionnaires were titled "Curriculum Innovation in Accounting Education (CIAE)" and "Industrial Competitiveness for Employment of Graduates in Rivers State Questionnaire (ICEGQ)". The questionnaires were divided into four sections. Section A contained items on the personal information of respondents, such as gender and institution. Sections B to C contained 14 items related to the Curriculum Innovation in Accounting Education (CIAE), whereas Section D contained 7 items related to the Industrial Competitiveness for Employment of Graduates in Rivers State Questionnaire (ICEGQ). A four-point rating scale was used to structure all the questionnaire items, with response options ranging from Strongly Agree (SA) = 4 points, Agree (A) = 3 points, Disagree (D) = 2 points, and Strongly Disagree (SD) = 1 point. Both face and content validation were carried out on the questionnaire to confirm that it adequately measured what it was designed to assess. The instrument was submitted to three specialists for this purpose, two of whom were drawn from the Department of Business Education, whilst the third was a specialist in the field of Measurement and Evaluation. The experts carefully examined the items in the questionnaire to ensure that they were clear, relevant, and suitable for the objectives of the study. They also checked whether the items adequately covered the variables being investigated. The feedback provided by the validators was incorporated to enhance the clarity and overall structure of the questionnaire. Instrument reliability was established by conducting a pilot test, in which the questionnaire was administered to 20 final-year accounting education students at Imo State University. These students were not part of the main study population but shared comparable characteristics with the intended respondents. The data obtained from the pilot test were subjected to analysis using the Cronbach Alpha method, which returned reliability coefficients of 0.74 and 0.83 for the respective instruments. This method was used because it is suitable for measuring the reliability of instruments that use rating scale items. The researcher personally administered the questionnaires to 116 final-year accounting education students, with the aid of one assistant. Participants were briefed on the purpose of the study and given assurance that all information supplied would be used strictly for academic purposes. A total of 116 questionnaire copies were distributed, of which 112 were returned and subsequently used for data analysis. The collected data were examined using both descriptive and inferential statistical techniques. Mean scores and standard deviation were applied to address the research questions, whilst regression analysis was used to test the null hypotheses formulated for the study at a 0.05 significance level. A criterion mean score of 2.50 served as the decision benchmark, whereby any mean score of 2.50 or above was taken to indicate agreement, and any score falling below 2.50 was taken to indicate disagreement. The null hypotheses were retained where the p-value exceeded the significance level of 0.05, and rejected where the p-value fell below it.

Results

Table 1: Summary of mean and standard deviation on the influence of digital competency integration on industrial competitiveness for employment of graduates in Rivers State.

S/N	Items	SA	A	D	SD	Mean	Std.D	Decision
1	Accounting courses incorporate the use of accounting software such as QuickBooks.	35	48	19	10	2.96	0.92	Agreed
2	I am trained to use spreadsheet applications such as Microsoft Excel for accounting tasks.	48	28	15	21	2.92	1.15	Agreed
3	Lecturers integrate digital record management tools into accounting lessons.	58	32	15	7	3.26	0.92	Strongly Agreed
4	I am taught how to use digital platforms for financial data management.	50	32	29	1	3.17	0.85	Agreed
5	I am encouraged to use cloud-based accounting systems during practical lessons.	39	53	15	5	3.13	0.81	Agreed
6	Digital communication tools such as email is used for accounting assignments.	52	44	4	12	3.21	0.94	Agreed
7	I am guided to use data analytics tools for interpreting financial information.	46	43	13	10	3.12	0.94	Agreed
	Grand mean					**3.11**	**0.35**	**Agreed**

Table 1 presents a summary of mean scores and standard deviations relating to the influence of digital competency integration on industrial competitiveness for the employment of graduates in Rivers State. The overall grand mean for digital competency integration was recorded at 3.11±0.35. Further findings indicate that respondents strongly agreed that lecturers incorporate digital record management tools into accounting instruction, yielding a mean score of 3.26±0.92. It was equally observed that respondents agreed that digital communication tools, such as electronic mail, are utilised for accounting assignments, with a mean score of 3.21±0.94. Respondents also agreed that they receive instruction on how to operate digital platforms for the management of financial data, as reflected by a mean score of 3.17±0.85. Additionally, respondents agreed that they are encouraged to engage with cloud-based accounting systems during practical sessions, producing a mean score of 3.13±0.81. It was further noted that respondents agreed that they are guided in the use of data analytics tools for interpreting financial information, with a mean score of 3.12±0.94. Respondents similarly agreed that accounting courses incorporate the use of accounting software such as QuickBooks, returning a mean score of 2.96±0.92. Finally, respondents agreed that they are trained in the use of spreadsheet applications, including Microsoft Excel, for carrying out accounting tasks, with a mean score of 2.92±1.15.

Table 2: Summary of mean and standard deviation on the influence of pedagogical modernization on industrial competitiveness for employment of graduates in Rivers State.

S/N	Items	SA	A	D	SD	Mean	Std.D	Decision
8	Lecturers use real-life financial scenarios to explain accounting concepts to students.	52	36	18	6	3.20	0.90	Agreed
9	Project-based learning is applied in accounting instructional delivery.	51	34	16	11	3.12	0.99	Agreed
10	Interactive teaching methods are used to improve students' understanding of accounting topics.	32	51	19	10	2.94	0.90	Agreed
11	Classroom discussions are used to promote critical thinking among accounting education students.	45	30	16	21	2.88	1.14	Agreed
12	I participate actively in classroom activities during accounting lessons.	45	44	15	8	3.13	0.90	Agreed
13	Lecturers use student-centred teaching methods in accounting courses.	40	45	20	7	3.05	0.89	Agreed
14	Group discussions are encouraged during accounting lessons.	57	41	13	1	3.38	0.72	Strongly Agreed
	Grand mean					**3.10**	**0.37**	**Agreed**

Cite this article as:
Innocent, R. (2026). Curriculum innovation in accounting education and industrial competitiveness for graduate employment in Rivers State, Nigeria. *IAUE Journal of Technical Education*, *1*(1), 33-41

Table 2 presents a summary of mean scores and standard deviations concerning the influence of pedagogical modernisation on industrial competitiveness for the employment of graduates in Rivers State. The overall grand mean for pedagogical modernisation was recorded at 3.10±0.37. Further findings show that respondents strongly agreed that group discussions are promoted during accounting lessons, with a mean score of 3.38±0.72. It was also observed that respondents agreed that lecturers draw on real-life financial scenarios to clarify accounting concepts for students, producing a mean score of 3.20±0.90. Respondents equally agreed that they take an active part in classroom activities during accounting lessons, as reflected by a mean score of 3.13±0.90. It was further noted that respondents agreed that project-based learning is incorporated into accounting instructional delivery, returning a mean score of 3.12±0.99. Respondents also agreed that lecturers adopt student-centred teaching approaches in accounting courses, with a mean score of 3.05±0.89. Additionally, respondents agreed that interactive teaching methods are employed to strengthen students' grasp of accounting topics, yielding a mean score of 2.94±0.90. Finally, respondents agreed that classroom discussions are used to foster critical thinking amongst accounting education students, with a mean score of 2.88±1.14.

Testing of Hypotheses

Table 3: Summary of regression analysis on how digital competency integration influence industrial competitiveness for employment of graduates in Rivers State.

		Unstandardized Coefficients		Standardized Coefficients		
	$R=.592$, $R^2=0.350$, $F=59.283$, p-value=.000	**B**	**Std. Error**	**Beta**	**t**	**p-value**
1	(Constant)	1.179	0.244		4.839	0.000
	Digital Competency Integration (x)	0.599	0.078	0.592	7.700	0.000

a. Dependent Variable: Industrial Competitiveness, ***y=0.599x+1.179***

Table 3 presents the regression analysis findings concerning the influence of digital competency integration on industrial competitiveness for the employment of graduates in Rivers State. The first null hypothesis ($H0_1$) proposed that digital competency integration does not have a significant influence on industrial competitiveness. However, the regression outcomes do not support this position, as the results point to a meaningful relationship between the two variables. The correlation coefficient ($R = 0.592$) reflects a moderate positive association between digital competency integration and industrial competitiveness. Furthermore, the coefficient of determination ($R^2 = 0.350$) confirms that digital competency integration accounts for 35.0% of the observed variance in industrial competitiveness. The overall regression model was found to be statistically significant ($F = 59.283$, $p = 0.000$), with the p-value falling well below the 0.05 threshold, leading to the rejection of $H0_1$. With respect to the individual coefficients, the constant term ($B = 1.179$, $p = 0.000$) proved highly significant, establishing a baseline level of industrial competitiveness of 1.179 in circumstances where digital competency integration is absent. However, digital competency integration itself has a positive and significant coefficient ($B = 0.599$, Beta = 0.592, $t = 7.700$, $p = 0.000$). This means digital competency integration significantly predicts changes in industrial competitiveness. The regression equation, $y = 0.599x + 1.179$, shows that the contribution of digital competency integration is substantial. Digital competency integration has a significant effect on industrial competitiveness for the employment of graduates in Rivers State.

Table 4: Summary of regression analysis on how pedagogical modernization does not significantly influence industrial competitiveness for employment of graduates in Rivers State.

		Unstandardized Coefficients		Standardized Coefficients		
	$R=.239$, $R^2=0.057$, $F=6.676$, p-value=.011	**B**	**Std. Error**	**Beta**	**t**	**p-value**
1	(Constant)	2.323	0.280		8.284	0.000
	Pedagogical Modernization (x)	0.232	0.090	0.239	2.584	0.011

a. Dependent Variable: Industrial Competitiveness, ***y=0.232x+2.232***

The findings presented in Table 4 offer a summary of the regression analysis conducted to assess how pedagogical modernisation influences industrial competitiveness in relation to graduate employment in Rivers State. The second

null hypothesis (H02) held that pedagogical modernisation exerts no significant influence on industrial competitiveness. The regression findings contradict this position, pointing instead to a discernible relationship between the two variables. A weak but positive association was observed between pedagogical modernisation and industrial competitiveness, as indicated by a correlation coefficient of R = 0.239. The coefficient of determination (R^2 = 0.057) establishes that pedagogical modernisation is responsible for 5.7% of the variation recorded in industrial competitiveness. The regression model as a whole attained statistical significance (F = 6.676, p = 0.011), with the corresponding p-value falling beneath the 0.05 benchmark, which provided sufficient grounds for rejecting H02. An examination of the model coefficients reveals that the constant term (B = 2.323, p = 0.000) is highly significant, defining a baseline measure of industrial competitiveness at 2.323 when pedagogical modernisation is not taken into account. However, pedagogical modernization itself has a positive and significant coefficient (B = 0.232, Beta = 0.239, t = 2.584, p = 0.011). This means pedagogical modernization significantly predicts changes in industrial competitiveness. The regression equation, $y = 0.232x + 2.232$, shows that the contribution of pedagogical modernization is meaningful. Pedagogical modernization has a significant effect on industrial competitiveness for the employment of graduates in Rivers State.

Discussion

The findings from Table 1 and Table 3, relating to research question 1 and hypothesis 1 indicated how digital competency integration influences the industrial competitiveness of graduates seeking employment. The findings show that when lecturers include digital tools in their teaching, students appear better prepared to compete for jobs. One point where the current findings agree with existing research is in the area of digital record management and accounting software. Table 1 shows that respondents strongly agreed that lecturers integrate digital record management tools into accounting lessons (mean of 3.26). The table further indicates that respondents were in agreement that the use of accounting software, including QuickBooks, is embedded within accounting courses, as reflected by a mean score of 2.96. These numbers suggest that some level of digital training is already happening in classrooms. This matches what Pac and Adama (2025) found: skills in accounting software like QuickBooks, SAP, and Xero are seen as valuable for getting a job after graduation. Similarly, a study by Okiridu et al. (2023) reported a positive link between knowing how to use digital accounting software and lower unemployment among business education graduates. The current study's regression results add weight to this point. Table 3 shows that digital competency integration explains 35.0% of the difference in industrial competitiveness (R-squared = 0.350). This means that when students learn these digital skills, their chances of competing well in the job market go up by a meaningful amount.

Another area of agreement relates to the general link between digital skills and graduate employment outcomes. Table 3 shows a moderate positive influence between digital competency integration and industrial competitiveness (R = 0.592). The regression equation (y = 0.599x + 1.179) shows that for every one unit increase in digital competency integration, industrial competitiveness goes up by 0.599 units. This finding is not isolated. Saidu (2025) found that digital competence strongly influences how employable a person is. The results showed that having digital skills matters, but what matters even more is developing the real-world competence to use those skills well. The current study's finding that respondents agreed they are trained to use spreadsheet applications such as Microsoft Excel for accounting tasks (mean of 2.92) points to this same idea. Knowing how to open Excel is one thing, but being guided to use it for actual accounting tasks is what builds competence. Anowor et al. (2025) Stated that giving young people relevant digital abilities is a direct way to improve their ability to find work and compete in the job market. The regression analysis in Table 3 supports this view. The statistical model is highly significant (F = 59.283, p = 0.000), indicating that the relationship between digital competency integration and industrial competitiveness is not due to chance. The moderate influence and the significant regression coefficient both point to the same conclusion. When students are taught using digital record management tools, accounting software, and spreadsheet applications, their ability to compete for industrial employment improves.

The findings from Table 2 and Table 4, relating to research question 2 and hypothesis 2, provided a useful look at how pedagogical modernization influences industrial competitiveness for graduates. The findings show that when teachers update their methods and move away from old-style lectures, students seem to gain something in their ability to compete for jobs. One point where the current findings line up with existing research is in the area of active learning methods like group discussions and student participation. As shown in Table 2, respondents strongly agreed that group discussions are actively promoted within accounting lessons, recording a mean score of 3.38. The table equally reveals that respondents agreed that they engage meaningfully in classroom activities in the course of their accounting lessons,

with a corresponding mean score of 3.13. These numbers suggest that when students get to talk and work with each other in class, they feel more engaged. This matches what Ezenwafor and Anako (2022) found that student led seminars, which are a form of active learning, worked better than traditional methods for helping students achieve more in financial accounting. Similarly, Jimoh et al. (2025) argued that cooperative learning methods such as the jigsaw strategy greatly improve student understanding by promoting deeper comprehension and collaborative abilities. The current study's regression results support this idea. Table 4 shows a positive and significant influence between pedagogical modernization and industrial competitiveness (Beta = 0.239, p = 0.011). The regression equation (y = 0.232x + 2.323) shows that for each unit increase in pedagogical modernization, industrial competitiveness goes up by 0.232 units. This is a small but meaningful effect.

Another area of agreement relates to how student-centred teaching methods and real-life scenarios prepare graduates for the workplace. Table 2 shows that respondents agreed that lecturers use real-life financial scenarios to explain accounting concepts to students, with a mean of 3.20. The table additionally indicates that respondents agreed that project-based learning is incorporated into accounting instructional delivery, with a mean score of 3.12. These outcomes suggest that when instructors draw on real-world examples and assign students practical projects, it contributes meaningfully to the development of applied knowledge. Ore et al. (2025) established that the problem-solving teaching method, being a learner-centred approach, strengthened students' comprehension and retention of complex financial accounting concepts when measured against the conventional lecture method. Alowoooja (2025) similarly found that students who engaged with ICT-enabled collaborative tools such as Google Docs and Microsoft Teams performed considerably better than their counterparts who received only lecture-based instruction. The experimental group in that study recorded a mean gain of 22.4, compared to 10.6 in the control group. These observations are further supported by the regression findings of the present study. As shown in Table 4, pedagogical modernisation accounts for 5.7% of the variance in industrial competitiveness (R-squared = 0.057). Whilst this proportion is relatively modest, the overall regression model remains statistically significant (F = 6.676, p = 0.011). This indicates that even though pedagogical modernization is not the only thing that matters for industrial competitiveness, it does make a real and measurable difference. The weak but positive influence (R = 0.239) and the significant regression coefficient both point to the same conclusion. When teachers use group discussions, real-life scenarios, project-based learning, and student-centred methods, students are better prepared to compete for industrial employment.

Conclusion

The study findings indicate that embedding digital competency into the curriculum has a considerable effect on industrial competitiveness and the employment prospects of graduates. The respondents agreed that different forms of digital tools and technologies are integrated into accounting instruction, including digital record management tools, cloud-based accounting systems, financial data management platforms, and spreadsheet applications. The study further showed that the integration of digital competency has a moderate positive relationship with industrial competitiveness, indicating that graduates with stronger digital skills are more likely to meet workplace expectations and improve their employability. The regression analysis also confirmed that digital competency integration significantly predicts industrial competitiveness. The study also found that pedagogical modernisation significantly influences industrial competitiveness for the employment of graduates. Respondents agreed that lecturers use modern teaching approaches such as group discussions, project-based learning, real-life financial scenarios, and student-centred teaching methods during instruction. Although the relationship between pedagogical modernisation and industrial competitiveness was weaker than that of digital competency integration, the findings still showed that modern teaching practices contribute positively to graduates' preparedness for employment. The study established that both digital competency integration and pedagogical modernisation have significant effects on industrial competitiveness for the employment of graduates. However, digital competency integration showed a stronger contribution when compared to pedagogical modernisation. The findings suggest that improving the use of digital tools in accounting education, alongside modern teaching methods, can help prepare graduates with the knowledge and skills needed for the demands of the modern workplace.

Recommendations

Based on the findings of the study, the following recommendations were made:

1. Institutions should strengthen the teaching of accounting software, spreadsheet tools, and data analytics by giving students more hands-on practice, so they become more confident in workplace use.

2. Lecturers should increase the use of interactive teaching methods such as discussions, group work, and real-life case studies to help students better understand accounting concepts.

References

Alowoooja, T. G. (2025). Evaluating the effectiveness of ICT-enabled collaborative learning in teaching cost accounting to NCE business education students. *Advance Journal of Management, Accounting and Finance, 10*(5), 40-59.

Amesi, J., & Tuwale, P. T. (2024). Nexus of creativity and digital office skills possessed by accounting education students for employability in Rivers State universities. *Nigerian Journal of Business Education, 11*(2), 88-104.

Anowor, O. F., Chibuzo, A. C., Anigbo, C. G., & Ukpere, W. I. (2025). Expanding the youth employability in Nigeria through digital skills acquisitions as pathways in advancing sustainable development goals. *Journal of Lifestyle & SDG's Review, 5*, 1-22.

Bazhenov, O. A. (2024). Methodological transformation of the curriculum in modern pedagogical practices *[Doctoral dissertation, National Research University Higher School of Economics]*. HSE Digital Repository.

Calderon, T. G. (Ed.). (2023). *Advances in accounting education: Teaching and curriculum innovations*. Emerald Publishing Limited.

Augustine, E. B. I., & Ikpegede, L. U. (2025). Discovering the availability and application of software packages for dispensing of accounting education curriculum in tertiary institutions in Bayelsa State. *FUO-Journal of Educational Research*, *5*(2), 375-386.

Sánchez-Caballé, A., Gisbert Cervera, M., & Esteve-Mon, F. M. (2021). Integrating digital competence in higher education curricula: An institutional analysis. *Educar*, *57*(1), 0241-258.

Ezenwafor, J. I., & Anako, S. O. (2022). Effects of student-led seminars on secondary school students' academic achievement in financial accounting in Abia State. *NAU Journal of Technology and Vocational Education*, *7*(1).

Ezeokafor, F. (2025). Academic accounting curriculum and industry skill demands in Nigeria: Bridging the practice gap. *Journal of African Innovation and Advanced Studies*.

Innocent, R., Bupo, G. O., & Wogboroma, N. (2025). Evaluation of students' learning outcomes in the implementation of the accounting curriculum in secondary schools in Rivers State. *Faculty of Natural and Applied Sciences Journal of Mathematics, and Science Education*, *6*(4), 121-129.

Jimoh, A. G., Akintola, O. A., Adeyemi, P. A., & Kuti, U. O. (2025). Effectiveness and application of jigsaw strategy in teaching financial accounting for enhanced students' academic achievement: A literature review. *Uniuyo Journal of Business Education and Entrepreneurship*, *1*(1), 42-53.

Okiridu, O. S. F., Godpower, Y. J., & Kire, C. G. (2023). Digital accounting software skills acquisition and unemployment reduction of business education graduates in Adamawa State. *Nigerian Journal of Business Education, 10*(2), 45-58.

Pac, O. R. D. U., & Adama, T. A. (2025). Digital Skills required of business education accounting students for employability in Niger Delta University, Bayelsa State. *FUO-Journal of Educational Research*, *4*(1), 158-166.

Ore, E. R., David, S., & Alabi, A. J. (2025). Problem-solving teaching method and business education students' achievement in financial accounting in public universities. *Journal of Management and Business Education*, *8*(1), 1-17.

Oviawe, J. I. (2020). Strategies for funding technical vocational education and training for achieving sustainable national development in Nigeria in a post-oil boom economy. *Journal of Contemporary Educational Policies and Practices*, 1-10.

Saidu, M. S. (2025). Impact of digital skills development on employability among university graduates in Nigeria: The mediating role of digital competence. *CUSTECH International Journal of Education*, *4*(1), 193-209.

Vargas-Murillo, G. (2019). Digital competences and its integration with technological tools in higher education. *Cuadernos Hospital de Clínicas*, *60*(1), 88-94.