



Curriculum Innovation on Industrial Competitiveness for the Employment of Accounting Education Graduates in Rivers State

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Abstract

This study examined the influence of curriculum innovation on industrial competitiveness for the employment of accounting education graduates in Rivers State. The study was structured around two objectives, two research questions, and two null hypotheses, each evaluated at a 0.05 significance level. A survey-based research design was employed to guide the investigation. The target population consisted of 116 final-year accounting education students drawn from three universities, and the full population was included in the study using a census enumeration approach. Data collection was carried out through two structured questionnaires, namely the Curriculum Innovation Questionnaire (CIQ) and the Industrial Competitiveness for Employment of Accounting Education Graduates Questionnaire (ICEAEGQ). Both instruments underwent content validation by specialists in Business Education as well as Measurement and Evaluation. The Cronbach Alpha method was applied to establish the reliability of the instruments, producing reliability coefficients of 0.82 and 0.87 for the respective tools. Of the 116 questionnaire copies distributed, 112 were successfully retrieved and subsequently used for data analysis. The research questions were addressed using mean scores and standard deviation, whilst regression analysis was applied to test the null hypotheses at the 0.05 level of significance. Findings revealed that industry-relevant content development had a positive influence on industrial competitiveness for the employment of accounting education graduates. Respondents agreed that practical industry content, workplace skills, industrial training, and industry-based case studies improved graduates' readiness for employment. The results further indicated that assessment methods grounded in technology had a favourable effect on the ability of graduates to compete in the labour market. The use of online quizzes, computer-based tests, automated grading systems, and online submission platforms was found to improve students' learning and digital readiness for the workplace. The study further showed that both variables had a significant influence on industrial competitiveness for the employment of graduates, with industry-relevant content development showing a slightly stronger influence. Based on the findings, the study concluded that curriculum innovation supports industrial competitiveness for the employment of accounting education graduates. It was recommended that institutions should strengthen partnerships with industry professionals, improve industrial training opportunities, and encourage wider use of digital assessment tools to improve graduates' employability and workplace readiness.

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

Introduction

Academic curricula are consistently updated to provide students with the knowledge and practical skills needed to navigate the evolving demands of contemporary work environments. Curriculum innovation is defined as the

deliberate introduction of new content, teaching methods, or assessment strategies into an educational programme to improve learning outcomes and meet changing societal demands. Ezeokafor (2025) described curriculum innovation as the process of revising academic frameworks to meet the professional standards set by regulatory and professional bodies, including the National Universities Commission (NUC), the National Board for Technical Education (NBTE), the Institute of Chartered Accountants of Nigeria (ICAN), and the Association of National Accountants of Nigeria (ANAN). The same author further conceptualised curriculum innovation as a shift away from purely theory-driven instruction towards the integration of technological competence, analytical thinking, and flexible problem-solving skills. Ezeokafor (2025) also observed that the content of accounting education curricula has largely remained unchanged and is insufficiently aligned with emerging technological developments, such as artificial intelligence-driven auditing and digital financial reporting.

Ezemoyih et al. (2025) defined artificial intelligence as a new frontier for curriculum innovation in accounting education. Curriculum innovation is the integration of emerging technologies into what and how students learn. Atah et al. (2022) defined curriculum innovation in the context of business education as changes made to programme structures and content to improve student outcomes. Meshach and Alyegba (2025) defined curriculum innovation as modifying existing educational structures to ensure they remain dynamic and responsive to economic transformations. Curriculum innovation is a process as requiring educators to act as developers, facilitators, change agents, and evaluators of new educational practices. Zakari et al. (2025) defined curriculum innovation as not simply adding new topics to a syllabus. Innocent (2025) defined curriculum innovation in accounting education as the digitalisation of accounting courses, which includes incorporating e-learning platforms, interactive multimedia content, and accounting software applications into what students learn. Changes in course content and teaching approaches are shaping how learners develop relevant skills, improve practical knowledge, and prepare for work opportunities.

Industry-relevant content development is defined as the process of designing and selecting. Ezeokafor (2025) described this concept as the process of bringing academic provisions into agreement with the professional expectations of the twenty-first century within the accounting field. In the specific context of accounting education, Innocent (2025) characterised industry-relevant content as encompassing training in accounting software applications. Innocent (2025) noted that exposure to digital tools alone is not sufficient to produce measurable improvements in employability outcomes, as practical and experiential learning components remain equally necessary. Ezeokafor (2025) defined industry co-creation as the process where employers participate directly in designing what accounting students learn. Adeosun and Aruleba (2025) defined educational content development as needing to incorporate both emotional intelligence and social intelligence alongside technical skills. This broader definition recognises that employers value soft skills as much as technical competencies.

Ngozi et al. (2024) defined industry-relevant content as the adoption of computer technology and interactive whiteboards that correlate with the employability potential of business education undergraduates. Godpower (2024) defined knowledge of accounting software packages as a component of industry-relevant content needed for the employability requirements of business education graduates. Joshua and Apuru (2024) defined digital skills acquisition as the process of gaining competencies in using digital tools that affect the perceived employability prospects of accounting education students. Improvements in industry readiness of learners and the use of digital tools in evaluating performance are shaping how graduates are prepared for work and how their skills are measured.

Technology-based assessment refers to the application of digital tools and platforms in evaluating the learning outcomes, skills, and competencies of students. Bupo and Ibeneme (2020) described this form of assessment, within the context of universities in Rivers State, as the adoption of a learning management system, specifically MOODLE, as a virtual environment for conducting assessments. Blended learning, on the other hand, is an instructional approach that integrates face-to-face teaching with digitally supported assessment methods. Okeke (2025) further described technology-based assessment as encompassing hardware technologies, software technologies, internet facilities, and peripheral ICT equipment employed in the teaching and learning of accounting courses. Ezemoyih et al. (2025) characterised technology-based assessment as the incorporation of artificial intelligence into assessment and grading processes within accounting education. Artificial intelligence is increasingly contributing to improved learning experiences by supporting the acquisition of new knowledge and competencies among students. When applied through artificial intelligence, technology-based assessment has been associated with more efficient evaluation processes and the provision of prompt feedback to learners. Innocent and Bupo (2025) described technology-based assessment as

the deployment of technological tools for academic purposes, which includes enhancing research productivity amongst postgraduate students in business education.

Zakari et al. (2025) defined technology-based assessment as a form of evaluation that moves beyond traditional paperbased tests to include computer-based examinations, online quizzes, simulation exercises, and digital portfolios. When technology is integrated into assessment, it is beneficial in providing more immediate feedback and evaluating practical skills more accurately. Agbogo et al. (2024) described digital-based learning as encompassing assessment approaches that contribute to the sustained development of business education programmes. The integration of digital tools in measuring learning outcomes is increasingly influencing how individuals build job-related competencies, enhance their performance, and satisfy the expectations of the modern workplace.

Industrial competitiveness for employment is defined as the ability of graduates to secure and maintain jobs in their chosen fields relative to other candidates. Innocent (2025) defined industrial competitiveness for employment in Rivers State as the outcome of the digitalisation of accounting courses. Innocent (2025) noted that digitalisation improves the learning experience but is not independently capable of developing employability skills without the inclusion of practical and experiential components. Ezeokafor (2025) described industrial competitiveness as the need to reposition accounting education as a deliberate instrument for economic advancement and sustainable development. In line with this, employers are placing growing demands on graduates to demonstrate technological competence, analytical thinking, and flexible problem-solving abilities. Where graduates fall short of these expectations, Ezeokafor (2025) identified the consequences as declining productivity, higher retraining costs borne by employers, and a weakening of the global standing of Nigeria's accounting workforce.

Joshua and Apuru (2024) described perceived employability prospects as the outlook that accounting education students hold regarding their anticipated job opportunities upon graduation. Atah et al. (2022) characterised employability mastery as the degree of competency that undergraduate business education students are expected to attain in readiness for entry into the workforce. Amaewhule et al. (2024) described the employability skills required for entrepreneurship and gainful employment as the particular competencies that business education graduates in Rivers State are expected to possess. Godpower (2024) defined employability requirements as the conditions that graduates must meet to be considered for accounting positions, including knowledge of accounting software packages. Ngozi et al. (2024) defined employability potential as the capacity of business education undergraduates to secure jobs based on their adoption of computer technology skills.

There is increasing concern about the employability and workplace competitiveness of accounting education graduates in Rivers State. Employers now expect graduates to have not only theoretical knowledge but also practical skills that align with current industry demands. However, many graduates still find it difficult to meet these expectations, raising concerns about the effectiveness of their training for the labour market. Curriculum innovation in accounting education is aimed at closing the gap between classroom learning and workplace requirements. Industry-relevant content development is expected to expose students to current accounting and business practices, while technology-based assessment is meant to strengthen practical learning and improve the application of knowledge. Despite these expected benefits, some programmes still place greater emphasis on theory than on industry needs and modern assessment approaches. As a result, it remains unclear whether these curriculum innovations are truly enhancing the industrial competitiveness of accounting education graduates. Limited practical exposure and outdated skills may reduce graduates' chances of employment and effective performance in organisations. Although previous studies have considered curriculum development and employability in higher education, there is still limited evidence on how industry-relevant content development and technology-based assessment influence the industrial competitiveness of accounting education graduates in Rivers State. Therefore, this study sought to determine whether these aspects of curriculum innovation improve graduates' readiness for employment and their ability to compete effectively in modern work environments.

The aim of the study was to examine the influence of curriculum innovation on industrial competitiveness for the employment of accounting education graduates in Rivers State. The study specifically sought to:

1. Determine the influence of industry-relevant content development on industrial competitiveness for employment of accounting education graduates in Rivers State.

2. Determine the influence of technology-based assessment on industrial competitiveness for employment of accounting education graduates in Rivers State.

Research Questions

The following research questions guided the study:

1. What is the influence of industry-relevant content development on industrial competitiveness for employment of accounting education graduates in Rivers State?
2. What is the influence of technology-based assessment on industrial competitiveness for employment of accounting education graduates in Rivers State?

Hypotheses

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

1. Industry-relevant content development does not significantly influence industrial competitiveness for employment of accounting education graduates in Rivers State.
2. Technology-based assessment does not significantly influence industrial competitiveness for employment of accounting education graduates in Rivers State.

Methodology

A survey research design was adopted in conducting this study. The study was carried out in Rivers State. The total population comprised 116 final-year accounting education students, drawn from three institutions, namely 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 final-year accounting education students were included in the study. Consequently, a census enumeration approach was adopted, and no sampling procedure or technique was required.

Data were gathered through two structured questionnaires designed and developed by the researcher. The questionnaires were titled “Curriculum Innovation Questionnaire (CIQ)” and “Industrial Competitiveness for Employment of Accounting Education Graduates Questionnaire (ICEAEGQ)”. Each questionnaire was organised into four distinct sections. Section A captured the demographic information of respondents, including gender and institutional affiliation. Sections B and C contained items corresponding to the Curriculum Innovation Questionnaire (CIQ), whilst Section D comprised items relating to the Industrial Competitiveness for Employment of Accounting Education Graduates Questionnaire (ICEAEGQ). All items were structured using a four-point rating scale, with response options of Strongly Agree (SA) = 4 points, Agree (A) = 3 points, Disagree (D) = 2 points, and Strongly Disagree (SD) = 1 point. To ensure that the instruments measured what they were intended to measure, both face and content validation were carried out. Three specialists were engaged to review the questionnaire items, two of whom were drawn from the Department of Business Education and one from the Department of Measurement and Evaluation. These specialists assessed each item for clarity, relevance, and alignment with the objectives of the study. They further evaluated whether the items adequately captured the variables under investigation, and their observations and recommendations were subsequently used to refine the questionnaire. The reliability of the instruments was established through a pilot study. The questionnaire was administered to 20 final-year accounting education students at Imo State University, who were excluded from the main study but shared comparable characteristics with the intended respondents.

The data obtained from this pilot exercise were subjected to analysis using the Cronbach Alpha reliability method, which produced reliability coefficients of 0.82 and 0.87 for the two instruments, respectively. This method was deemed suitable given its applicability to instruments that employ rating scale formats. The researcher, with the support of one research assistant, personally distributed the questionnaires to all 116 final-year accounting education students. Prior to completing the questionnaire, respondents were briefed on the purpose of the study and given assurance that all information provided would be used solely for academic purposes. Of the 116 copies distributed, 112 were successfully retrieved and subsequently used for data analysis. The collected data were analysed using both descriptive and inferential statistical approaches. Mean scores and standard deviation were applied in addressing the research questions, whilst regression analysis was used to test the null hypotheses at a 0.05 level of significance. Findings were presented in tabular form to facilitate interpretation. A criterion mean score of 2.50 was adopted as the decision

benchmark for the research questions, whereby any mean score of 2.50 or above was taken to indicate agreement, and any score falling below this threshold was taken to indicate disagreement. With respect to the hypotheses, a null hypothesis was retained where the p-value exceeded 0.05 and rejected where the p-value fell below 0.05.

Results

Research Question 1: What is the influence of industry-relevant content development on industrial competitiveness for employment of accounting education graduates in Rivers State?

Table 1: Summary of mean and standard deviation on the influence of industry-relevant content development on industrial competitiveness for employment of accounting education graduates in Rivers State.

S/N	Items	SA	A	D	SD	Mean	Std.D	Decision
1	Accounting courses include practical financial reporting skills used in industries.	49	43	15	5	3.21	0.84	Agreed
2	Curriculum includes current accounting standards used in professional practice.	60	37	10	5	3.36	0.83	Strongly Agreed
3	I am taught skills that are required in modern accounting workplaces.	46	42	16	8	3.13	0.91	Agreed
4	Industry-based accounting cases are used during instruction.	56	31	14	11	3.18	1.00	Agreed
5	Accounting curriculum reflects the current needs of employers.	36	47	17	12	2.96	0.95	Agreed
6	I am exposed to practical bookkeeping.	45	31	17	19	2.91	1.11	Agreed
7	Industry professionals are sometimes invited to share practical experiences with students.	50	44	13	5	3.24	0.83	Agreed
8	Industrial training is integrated into accounting programmes.	53	43	6	10	3.24	0.91	Agreed
	Grand mean					3.15	0.33	Agreed

Table 1 presents a summary of the mean scores and standard deviations relating to the influence of industry-relevant content development on the industrial competitiveness of accounting education graduates in Rivers State. The overall grand mean for industry-relevant content development was recorded at 3.15 ± 0.33 . Further examination of the results indicates that respondents strongly agreed that the curriculum incorporates current accounting standards drawn from professional practice, with a mean score of 3.36 ± 0.83 . Respondents equally agreed that industry professionals are occasionally invited to share practical experiences with students, yielding a mean of 3.24 ± 0.83 . In a similar manner, respondents agreed that industrial training is embedded within accounting programmes, with a mean score of 3.24 ± 0.91 . It was also noted that respondents agreed that accounting courses encompass practical financial reporting skills applicable to industry settings, with a mean of 3.21 ± 0.84 . Respondents further agreed that industry-based accounting cases are incorporated into instructional delivery, with a mean of 3.18 ± 1.00 . Agreement was also expressed by respondents regarding the teaching of skills required in contemporary accounting workplaces, with a corresponding mean of 3.13 ± 0.91 . Additionally, respondents agreed that the accounting curriculum reflects the present demands of employers, as indicated by a mean score of 2.96 ± 0.95 . Finally, respondents agreed that they received exposure to practical bookkeeping, with a mean score of 2.91 ± 1.11 .

Research Question 2: What is the influence of technology-based assessment on industrial competitiveness for employment of accounting education graduates in Rivers State?

Table 2: Summary of mean and standard deviation on the influence of technology-based assessment on industrial competitiveness for employment of accounting education graduates in Rivers State.

S/N	Items	SA	A	D	SD	Mean	Std.D	Decision
9	Online quizzes are used to assess students in accounting courses.	43	39	13	17	2.96	1.06	Agreed
10	Computer-based tests are used during accounting examinations.	34	48	18	12	2.93	0.95	Agreed
11	Digital assignment submission platforms are used for accounting coursework.	47	47	10	8	3.19	0.88	Agreed
12	Automated grading systems are used to evaluate accounting tests.	46	42	14	10	3.11	0.94	Agreed
13	Students complete accounting assessments using spreadsheet applications.	38	47	15	12	2.99	0.95	Agreed
14	Lecturers provide feedback on assessments through online platforms to students.	38	51	15	8	3.06	0.87	Agreed
15	Online discussion forums are used as part of students' assessment.	32	49	19	12	2.90	0.94	Agreed
Grand mean						3.02	0.34	Agreed

Table 2 presents a summary of the mean scores and standard deviations concerning the influence of technology-based assessment on the industrial competitiveness of accounting education graduates in Rivers State. The overall grand mean for technology-based assessment was recorded at 3.02 ± 0.34 . An examination of the individual items reveals that respondents agreed that digital assignment submission platforms are utilised for accounting coursework, with a mean score of 3.19 ± 0.88 . Respondents similarly agreed that automated grading systems are employed to evaluate accounting tests, as reflected by a mean of 3.11 ± 0.94 . It was further noted that respondents agreed that lecturers deliver feedback on assessments to students through online platforms, yielding a mean score of 3.06 ± 0.87 . Respondents also expressed agreement that spreadsheet applications are used by students in completing accounting assessments, with a corresponding mean of 2.99 ± 0.95 . In addition, respondents agreed that online quizzes serve as an assessment tool in accounting courses, recording a mean of 2.96 ± 1.06 . Agreement was likewise indicated by respondents that computerbased tests are administered during accounting examinations, with a mean score of 2.93 ± 0.95 . Lastly, respondents agreed that online discussion forums are incorporated as a component of student assessment, as shown by a mean score of 2.90 ± 0.94 .

Testing of Hypotheses

H0₁: Industry-relevant content development does not significantly influence industrial competitiveness for employment of accounting education graduates in Rivers State.

Table 3: Summary of regression analysis on how industry-relevant content development influence industrial competitiveness for employment of accounting education graduates in Rivers State.

		Unstandardized Coefficients	Std. Error	Standardized Coefficients	t	p-value
R=.323, R ² =0.104, F=12.806, p-value=.001		B		Beta		
1	(Constant)	1.927	0.313		6.151	0.000
	Industry Relevant Content Development (x)	0.354	0.099	0.323	3.579	0.001

a. Dependent Variable: Industrial Competitiveness, $y=0.354x+1.927$

Table 3 presents a summary of the regression analysis examining the influence of industry-relevant content development on the industrial competitiveness of accounting education graduates in Rivers State. The first null hypothesis (H_{01}) proposed that industry-relevant content development does not exert a significant influence on industrial competitiveness. However, the regression results do not support this position, as they indicate a meaningful relationship between the two variables. The correlation coefficient ($R = 0.323$) points to a moderate positive association between industry-relevant content development and industrial competitiveness. The coefficient of determination ($R^2 = 0.104$) further confirms that industry-relevant content development accounts for 10.4% of the observed variance in industrial competitiveness. The overall regression model was found to be statistically significant ($F = 12.806$, $p = 0.001$), with the obtained p-value falling below the 0.05 threshold, thereby warranting the rejection of H_{01} . With respect to the individual coefficients, the constant term ($B = 1.927$, $p = 0.000$) was found to be highly significant, establishing a baseline level of industrial competitiveness of 1.927 in the absence of any contribution from industry-relevant content development. Industry-relevant content development itself returned a positive and statistically significant coefficient ($B = 0.354$, $Beta = 0.323$, $t = 3.579$, $p = 0.001$), confirming that it serves as a significant predictor of changes in industrial competitiveness. The resulting regression equation, $y = 0.354x + 1.927$, demonstrates that the contribution of industry-relevant content development to industrial competitiveness is meaningful and worthy of note. On the basis of these findings, it can be concluded that industry-relevant content development has a significant effect on the industrial competitiveness of accounting education graduates in Rivers State.

H02: Technology-based assessment does not significantly influence industrial competitiveness for employment of accounting education graduates in Rivers State.

Table 4: Summary of regression analysis on how technology-based assessment influence industrial competitiveness for employment of accounting education graduates in Rivers State.

	Unstandardized Coefficients	Standardized Coefficients			
	B	Std. Error	Beta	t	p-value
1	R=.323, R ² =0.104, F=12.813, p-value=.001				
(Constant)	2.004	0.292		6.869	0.000
Technology Based Assessment (x)	0.344	0.096	0.323	3.580	0.001

a. Dependent Variable: Industrial Competitiveness, $y=0.344x+2.004$

Table 4 summarises the regression analysis conducted to examine how technology-based assessment influences the industrial competitiveness of accounting education graduates in Rivers State. The second null hypothesis (H_{02}) proposed that technology-based assessment does not exert any significant influence on industrial competitiveness. The evidence from the regression analysis, however, contradicts this position by revealing a meaningful and statistically supported relationship between the two variables. A moderate positive association between technology-based assessment and industrial competitiveness was established through the correlation coefficient ($R = 0.323$). The coefficient of determination ($R^2 = 0.104$) indicates that variations in industrial competitiveness are accounted for by technology-based assessment to the extent of 10.4%. The regression model as a whole attained statistical significance ($F = 12.813$, $p = 0.001$), with the recorded p-value sitting below the 0.05 threshold, providing sufficient grounds for the rejection of H_{02} . Turning to the individual regression coefficients, the constant ($B = 2.004$, $p = 0.000$) proved to be highly significant, reflecting a baseline level of industrial competitiveness of 2.004 when technology-based assessment is not taken into account. Technology-based assessment, for its part, yielded a positive and statistically significant coefficient ($B = 0.344$, $Beta = 0.323$, $t = 3.580$, $p = 0.001$), which demonstrates its capacity to serve as a reliable predictor of shifts in industrial competitiveness. The regression equation, $y = 0.344x + 2.004$, gives further expression to the meaningful contribution that technology-based assessment makes to the outcome variable. Taken together, these findings affirm that technology-based assessment exerts a significant effect on the industrial competitiveness of accounting education graduates in Rivers State.

Discussion

The findings from Table 1 and Table 3, relating to research question 1 and hypothesis 1, provided useful information on how industry-relevant content development influences the industrial competitiveness of graduates. The findings suggest that when the curriculum includes current professional standards and direct industry input, students appear to be better prepared for employment. An area of alignment between the present findings and existing literature concerns the integration of professional standards and financial reporting skills into accounting curricula. As shown in Table 1, respondents expressed strong agreement that the curriculum incorporates accounting standards that are currently in use within professional practice, recording a mean score of 3.36. The table also shows that respondents agreed that accounting courses include practical financial reporting skills used in industries, with a mean of 3.21. These numbers indicate that students value learning the methods actually used by working accountants. The current study's regression results add weight to this point. Table 3 shows that industry-relevant content development explains 10.4% of the variance in industrial competitiveness ($R^2 = 0.104$). This means that bringing real industry content into the classroom accounts for a meaningful part of a graduate's ability to compete for jobs.

Another area of agreement relates to the inclusion of guest professionals and industrial training. Table 1 shows that respondents agreed that industry professionals are sometimes invited to share practical experiences with students, with a mean of 3.24. The table also shows that respondents agreed that industrial training is integrated into accounting programmes, with a mean of 3.24. These findings show that students benefit from opportunities to learn directly from people who work in the field. The current study's regression analysis supports this pattern. Table 3 shows a moderate positive connection between industry-relevant content development and industrial competitiveness ($R = 0.323$). The regression equation ($y = 0.354x + 1.927$) tells us that for every one unit increase in industry-relevant content development, industrial competitiveness goes up by 0.354 units. The overall model is significant ($F = 12.806$, $p = 0.001$), so this relationship is unlikely to be a matter of chance. The findings from Tables 1 and 3 line up well with what other Nigerian researchers have reported. The moderate influence and the significant regression coefficient both point to the same conclusion. When students are taught using current accounting standards, practical reporting skills, industry-based cases, and direct exposure to professionals and training, their ability to compete for industrial employment improves. This suggests that curriculum content that mirrors the real demands of the workplace gives students a clear advantage when they start looking for jobs.

The findings from Table 2 and Table 4, relating to research question 2 and hypothesis 2, showed how technology-based assessment prepares students for the workforce. The results indicate that when digital tools are used for testing and assignments, graduates seem to have a better chance of competing for jobs. One area where the current findings agree with existing research is in the use of automated grading and online platforms for feedback. Table 2 shows that respondents agreed that automated grading systems are used to evaluate accounting tests, with a mean score of 3.11. The table also shows that respondents agreed that lecturers provide feedback on assessments through online platforms, with a mean of 3.06. These numbers suggest that moving away from paper-based marking and toward digital systems helps students get used to the kind of technology they will see in the workplace. Table 4 shows that technology-based assessment explains 10.4% of the difference in industrial competitiveness ($R^2 = 0.104$). This means that using digital assessment tools accounts for a noticeable part of a graduate's ability to compete for jobs.

Another area of agreement relates to the use of spreadsheet applications and online quizzes. Table 2 shows that respondents agreed that students complete accounting assessments using spreadsheet applications, with a mean of 2.99. The table also shows that respondents agreed that online quizzes are used to assess students in accounting courses, with a mean of 2.96. These findings show that when students practice with spreadsheets and online tests in class, they develop skills they can use on the job. The current study's regression analysis supports this pattern. Table 4 shows a moderate positive connection between technology-based assessment and industrial competitiveness ($R = 0.323$). The regression equation ($y = 0.344x + 2.004$) indicates that for every one unit increase in technology-based assessment, industrial competitiveness goes up by 0.344 units. The overall model is significant ($F = 12.813$, $p = 0.001$), so this influence is unlikely to be a matter of chance. The moderate influence and the significant regression coefficient both point to the same conclusion. When students are assessed using automated grading systems, online feedback platforms, spreadsheet applications, and online quizzes, their ability to compete for industrial employment improves. This suggests that the way students are tested matters just as much as what they are taught. Digital assessment methods prepare students for the modern workplace directly and measurably.

Conclusion

The findings of the study show that industry-relevant content development has a positive and significant influence on industrial competitiveness for the employment of graduates. The results indicate that accounting programmes include practical and current industry content such as professional standards, real workplace skills, industrial training, and industry-based case studies. Respondents generally agreed that these elements help students gain skills that match workplace needs. The regression result further confirmed that industry-relevant content development has a meaningful influence on industrial competitiveness, showing that graduates are better prepared for employment when learning content reflects real industry practice. The study also shows that technology-based assessment has a positive and significant effect on industrial competitiveness. The findings reveal that digital tools such as online submission platforms, automated grading systems, computer-based tests, and online quizzes are used in assessing students. These methods were generally agreed to support learning and improve assessment practices. The regression result further confirms that technology-based assessment contributes to industrial competitiveness, although the level of influence is moderate. This suggests that students are better prepared for work when assessment methods include digital and modern approaches. The study shows that both industry-relevant content development and technology-based assessment play a positive role in improving industrial competitiveness for employment of graduates. However, industry-relevant content development shows a slightly stronger influence. Overall, the findings suggest that combining practical curriculum content with modern assessment methods can better prepare graduates for the demands of the workplace.

Recommendations

The following recommendations were made based on the findings of the study:

1. Institutions should expand partnerships with industry professionals and improve industrial training placement to give students more real work exposure and better employability skills.
2. Lecturers should make wider use of digital assessment tools such as online quizzes, automated grading, and computer-based tests to improve students' assessment experience and digital readiness.

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