

Accounting Information System and Auditing Skills Required by Business Education Students in Colleges of Education for Financial Management in Industrial Organizations in Northeast Nigeria

By

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Abstract

This study examined the accounting information system (AIS) and auditing skills required by Business Education students in Colleges of Education for effective financial management in industrial organizations in Northeast Nigeria. The study was guided by two research questions and two corresponding null hypotheses. A descriptive survey research design was adopted. The population comprised 247 respondents, consisting of 118 Business Education lecturers from three Federal Colleges of Education and 129 industrial managers from four industrial organizations in Northeast Nigeria. A multi-stage sampling technique was employed, involving purposive sampling of institutions and organizations and census sampling of all respondents. Data were collected using two structured questionnaires, validated by three experts, with reliability coefficients of 0.844 (AIS) and 0.845 (Auditing) established via Cronbach's Alpha. Data were analyzed using mean, standard deviation, and independent samples t-test at the 0.05 level of significance. Findings revealed that lecturers rated students' AIS and auditing skills as required to a moderate extent (grand means of 3.59 and 3.47, respectively), whereas industrial managers rated both domains below the acceptable threshold (grand means of 2.86 and 2.77, respectively), indicating that employers do not consider students adequately prepared in either area. Independent samples t-tests confirmed statistically significant differences between lecturers' and industrial managers' perceptions for both AIS ($t = 13.661$, $df = 222$, $p < 0.05$) and Auditing ($t = 11.338$, $df = 222$, $p < 0.05$). The study concluded that a substantial gap exists between the technology-driven and applied competencies Business Education students are perceived to possess and those industrial organizations actually require, particularly in digital security, payroll automation, risk assessment, and fraud-detection skills. The study recommended the establishment of well-equipped accounting laboratories, integration of computer-assisted audit techniques into instruction, and stronger collaboration between Colleges of Education and industrial organizations.

Keywords: Accounting Information Systems, Auditing Skills, Business Education, Financial Management, Skill Gap, Industrial Organizations, Northeast Nigeria

Introduction

Accounting skills occupy a foundational position within Business Education, as no business activity can be effectively conducted without sound accounting knowledge and competencies (Buba, 2023). Among the range of accounting competencies required for effective financial management, accounting information system (AIS) skills and auditing skills have become increasingly critical as industrial organizations continue to digitalize their financial operations and strengthen internal governance in response to growing concerns about financial mismanagement and fraud (Romney & Steinbart, 2020; Adamu & Ibrahim, 2022).

AIS skills involve the ability to operate, manage, analyses, and interpret computerized accounting systems to support internal control, performance monitoring, and informed decision-making (Romney & Steinbart, 2020). Auditing skills, in turn, involve the ability to examine financial records, detect errors and fraud, evaluate internal control systems, and ensure compliance with accounting standards and regulations (Arens, Elder, & Beasley, 2019). Both domains extend well beyond procedural, foundational accounting tasks into applied, technology-driven, and judgement-based competencies making them particularly useful indicators of whether Business Education training is keeping pace with the demands of modern industrial financial management.

Despite their importance, concerns persist regarding the adequacy of AIS and auditing skills among Business Education graduates in Nigerian Colleges of Education, with several studies reporting a disconnect between classroom instruction and the practical, applied competencies required in the workplace (Eze & Okafor, 2019; Olumese & Alimnu, 2023). This study therefore assessed the extent to which Business Education students in Colleges of Education are required to possess AIS and auditing skills for effective financial management in industrial organizations in Northeast Nigeria, comparing the perceptions of Business Education lecturers with those of industrial managers.

Purpose of the Study

The main purpose of this study was to assess the Accounting Skills Required by Business Education Students in Colleges of Education for Financial Management in Industrial Organizations in Northeast Nigeria. Specifically, the study sought to assess:

1. Accounting Information System (AIS) skills Required by Business Education Students in Colleges of Education for financial management in industrial organizations in Northeast Nigeria.
2. Auditing skills Required by Business Education Students in Colleges of Education for financial management in industrial organizations in Northeast Nigeria.

Research Questions

In line with the specific objectives of the study, the following research questions were raised.

1. To what extent do Business Education students in Colleges of Education require Accounting Information System skills for financial management in industrial organizations in Northeast Nigeria?
2. To what extent do Business Education students in Colleges of Education require auditing skills for financial management in industrial organizations in Northeast Nigeria?

Hypotheses

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

H0₁: There is no significant difference in the mean responses of lecturers and industrial managers on the level of Accounting Information System skills required by Business Education students in Colleges of Education for financial management in industrial organizations in Northeast Nigeria.

H0₂: There is no significant difference in the mean responses of lecturers and industrial managers on the level of auditing skills required by Business Education students in Colleges of Education for financial management in industrial organizations in Northeast Nigeria.

Literature Review

Theoretical Review

This study is anchored on the Competency-Based Learning Theory (CBLT) propounded by David C. McClelland (1973), which emerged as a response to the limitations of traditional intelligence and aptitude testing in predicting job performance. McClelland argued that performance should be assessed based on the actual skills, behaviors, and abilities demonstrated in specific roles, rather than educational qualifications or cognitive intelligence alone. Applied to this study, CBLT supports the assessment of AIS and auditing skills required of NCE Business Education students on the basis of demonstrated, applicable competence rather than theoretical understanding alone a distinction directly relevant to a study comparing lecturers' and industrial managers' perceptions of the same students.

Conceptual Review

Accounting Information System (AIS) Skills

Accounting Information Systems integrate accounting principles with information and communication technology to support the recording, processing, and dissemination of financial data

(Romney & Steinbart, 2020). AIS skills therefore refer to the ability to operate, manage, analyses, and interpret computerized accounting systems in order to support internal control, performance monitoring, and informed decision-making. Gelinas, Dull, and Wheeler (2019) noted that AIS enhances the accuracy, reliability, and timeliness of financial information while reducing the risks associated with manual accounting systems. In Nigeria, the relevance of AIS skills has increased due to the ongoing digitalization of financial systems in both public and private sectors (Adamu & Ibrahim, 2022); however, empirical evidence indicates that many Business Education graduates lack adequate ICT competencies to meet these demands (Eze & Okafor, 2019; Olamide & Abubakar, 2021).

Auditing Skills

Auditing involves the independent examination of financial statements and related records with the objective of expressing an opinion on their fairness, accuracy, and compliance with established accounting standards (Arens, Elder, & Beasley, 2019). Auditing skills therefore involve the ability to develop audit plans, assess risk, evaluate internal control effectiveness, perform compliance and substantive tests, analyse audit evidence, and prepare audit reports (Hayes, Wallage, & Gortemaker, 2020). Globally, auditing is undergoing significant transformation due to technological advancement, with Computer-Assisted Audit Techniques (CAATs) and data analytics increasingly central to audit practice (Hayes et al., 2020; PwC, 2021). Despite this, Olumese and Alimnu (2023) identified inadequate practical exposure and limited access to auditing software as major constraints facing Business Education students in Nigerian Colleges of Education.

Methodology

The study adopted a descriptive survey research design, appropriate for capturing and comparing existing perceptions across a defined population without manipulating any variable. The population comprised 247 respondents: 118 Business Education lecturers drawn from three Federal Colleges of Education (Federal College of Education (Technical), Gombe; Federal College of Education (Technical), Potiskum; and Federal College of Education, Yola) and 129 industrial managers drawn from four industrial organisations (Ashaka Cement Plc., Adama Beverages Ltd., Bajabure Industrial Company, and Sebore Farms Ltd.) in Northeast Nigeria.

A multi-stage sampling technique was employed. Purposive sampling was used to select institutions and organisations possessing specific, predefined characteristics relevant to the research objectives namely, Colleges of Education with accredited Business Education programmes, and industrial organisations with a demonstrated history of employing NCE graduates. This ensured that the selected cases had direct, verifiable relevance to the phenomenon under investigation, which a random sampling approach could not

guarantee. Census sampling was then used to include all 247 individuals within the selected institutions and organizations, given the relatively small and fully accessible size of the population.

Data were collected using two structured questionnaires developed on a five-point Likert scale (Very High Extent to Very Low Extent), covering the AIS and auditing skill domains. The instruments were validated by three experts and found reliable using Cronbach's Alpha, yielding coefficients of 0.844 for the AIS construct and 0.845 for the Auditing construct. Research questions were answered using mean and standard deviation, with a criterion mean of 3.00 (the true midpoint of the five-point scale) used to determine whether a skill was required to a high or low extent. The formulated hypotheses were tested using the independent samples t-test at the 0.05 level of significance.

Results

The results of the data collected were presented in two phases as follows: results of research questions and results of research hypotheses.

Research Question One: To what extent does Business Education students of colleges of education required accounting information system skills for financial management in Industrial organizations in Northeast, Nigeria?

Table 1 presents the mean ratings of lecturers and industrial managers on the extent to which Business Education students are required to possess AIS skills for financial management in industrial organizations.

S/N	Items	Mean Lecturers	Mean Business	Remark
1	Competence in setting up a computerized Chart of Accounts tailored to the specific operational needs of a business organization.	3.46	3.06	ME
2	Ability to accurately input primary source document data (invoices, receipts, and vouchers) into specialized accounting software (e.g., QuickBooks, Sage, or Tally).	3.57	3.08	ME
3	Skill in using automated modules to manage accounts receivable and generate electronic customer billing statements.	3.44	3.00	ME
4	Ability to process vendor invoices and track short-term liabilities within an electronic accounts payable subsystem.	3.90	3.19	ME
5	Competence in utilizing integrated payroll systems to calculate salaries, taxes, and statutory deductions automatically.	3.72	2.97	LE
6	Skill in executing automated bank reconciliation procedures by importing electronic bank feeds directly into the accounting system.	3.55	2.98	LE
7	Ability to generate real-time automated financial statements, including Income Statements and Balance Sheets, from an integrated AIS platform.	3.51	3.02	ME
8	Competence in utilizing accounting information systems to design and run operational budget control modules.	3.45	2.58	LE
9	Skill in extracting specific financial data subsets using advanced filtering and querying tools within an accounting database.	3.68	2.92	LE
10	Ability to interpret financial dashboard metrics and key performance indicators (KPIs) presented by data visualization features in the system.	3.57	2.67	LE
11	Competence in exporting clean financial data from an AIS into electronic spreadsheets (e.g., Microsoft Excel) for deeper trend and financial ratio analysis.	3.57	2.70	LE
12	Skill in generating automated cost-center and inventory valuation reports to monitor internal expenditures.	3.69	3.08	ME
13	Knowledge of setting up role-based access controls and user permissions to maintain strict segregation of duties within the software.	3.27	2.91	LE
14	Competence in implementing daily digital backup routines and cloud-storage protocols to protect accounting data from sudden hardware failure or cyber threats.	3.81	2.30	LE
15	Competence in trouble-shooting basic data entry errors or software synchronization conflicts to ensure uninterrupted financial system workflows.	3.42	2.97	LE
GRAND MEAN		3.59	2.86	LE

Table 1 presents the mean ratings of lecturers and industrial managers on the extent to which Business Education students possess the required Accounting Information System (AIS) skills for financial management in industrial organizations in Northeast, Nigeria. The data reveals substantial differences in perceptions between the two groups across the fifteen items assessed.

For the first item on competence in setting up a computerized Chart of Accounts, lecturers rated students higher ($M = 3.46$) than industrial managers ($M = 3.06$), with a mean difference of 0.40, indicating both groups agree on moderate competence but with lecturers more optimistic. Similarly, for inputting source document data into accounting software, lecturers ($M = 3.57$) rated students above industrial managers ($M = 3.08$), giving a gap of 0.49. On using automated modules for accounts receivable, lecturers assigned a mean of 3.44 while industrial managers rated 3.00 ($\text{diff} = 0.44$), with the managers' rating exactly at the agreement threshold.

For processing vendor invoices in an electronic accounts payable subsystem, lecturers gave the highest rating of 3.90 compared to industrial managers' 3.19 ($\text{diff} = 0.71$), indicating lecturers perceived strong competence while managers viewed this as only moderate. However, for utilizing integrated payroll systems, lecturers rated 3.72 while industrial managers rated 2.97 ($\text{diff} = 0.75$), with managers falling below the 3.00 agreement threshold, indicating they do not consider students competent in automated payroll functions. Similarly, for executing automated bank reconciliation, lecturers ($M = 3.55$) rated above industrial managers ($M = 2.98$) with a difference of 0.57, again showing managers' disagreement with students' competence.

For generating real-time automated financial statements, lecturers rated 3.51 while industrial managers rated 3.02 ($\text{diff} = 0.49$), with managers barely agreeing on moderate competence. The gap widened considerably for utilizing budget control modules, where lecturers gave 3.45 compared to industrial managers' 2.58 ($\text{diff} = 0.87$), indicating severe deficiency in students' ability to use AIS for budgeting. For extracting financial data using filtering and querying tools, lecturers rated 3.68 while industrial managers rated 2.92 ($\text{diff} = 0.76$), again below the agreement threshold.

More alarming gaps appeared in interpreting financial dashboard metrics and KPIs, with lecturers giving 3.57 and industrial managers 2.67 ($\text{diff} = 0.90$), and for exporting data into Excel for analysis, with lecturers at 3.57 and managers at 2.70 ($\text{diff} = 0.87$). For generating cost-center and inventory valuation reports, lecturers rated 3.69 while industrial managers rated 3.08 ($\text{diff} = 0.61$). For setting up role-based access controls, lecturers gave 3.27 while industrial managers gave 2.91 ($\text{diff} = 0.36$), below the agreement threshold.

The most critical gap emerged in implementing daily digital backup and cloud-storage protocols, where lecturers rated 3.81 compared to industrial managers' alarming low rating of 2.30 (diff = 1.51), indicating industrial managers perceive students as having virtually no competence in data security and protection. Finally, for troubleshooting data entry errors and software conflicts, lecturers rated 3.42 while industrial managers rated 2.97 (diff = 0.45), below the agreement threshold.

Overall, the grand mean for lecturers is 3.59 (Moderate Extent) while industrial managers recorded 2.86 (Low Extent), with a substantial difference of 0.73. This indicates a significant disagreement between the two groups, as lecturers consider students moderately competent in AIS skills, but industrial managers do NOT agree that students possess the required AIS skills ($2.86 < 3.00$). The large gap reveals that employers perceive substantial deficiencies in students' technological competencies, particularly in payroll systems, budget control modules, data analysis, dashboard interpretation, and critically, data security and backup protocols. This suggests that Business Education programs are not adequately preparing students for technology-driven financial environments, representing a serious curriculum deficiency requiring immediate attention.

Research Question Two: To what extent does Business Education students of colleges of education required accounting information system skills for financial management in Industrial organizations in Northeast, Nigeria?



Table 2 presents the mean ratings of lecturers and industrial managers on the extent to which Business Education students are required to possess Auditing skills for financial management in industrial organizations.

S/N	Items	Mean Lecturers	Mean Business	Remark
1	Ability to evaluate internal check systems to prevent financial irregularities in business organizations.	3.68	3.03	ME
2	Ability to verify payment vouchers and receipts against cash book entries for business education graduates employed in the Northeast.	3.88	2.88	LE
3	The extent to which NCE business education students' knowledge of segregation of duties required by graduates to minimize fraud in small and medium enterprises (SMEs).	3.42	3.31	ME
4	Ability to conduct routine physical stock-taking and asset verification for a Business Education graduate managing an organization's resources.	3.59	2.89	LE
5	Ability to identify loopholes in an organization's financial policy guidelines.	3.12	2.79	LE
6	Ability to reconcile bank statements with the company's ledger to ensure financial accuracy.	3.49	2.93	LE
7	The extent to which industrial organizations in Northeast Nigeria require Business Education graduates to possess skills in detecting computational errors in financial statements.	3.46	3.02	ME
8	Ability to analyze balance sheets and income statements to assess the financial health of a business organization.	3.44	2.81	LE
9	The extent to which graduates require knowledge of statutory tax auditing compliance to save organizations from legal penalties.	3.37	2.58	LE
10	Ability to detect and trace forensic "red flags" (signs of intentional financial fraud) in contemporary business operations.	3.25	2.77	LE
11	Ability to grasp of standardized auditing vocabulary and reporting formats required for communicating financial status to stakeholders.	3.43	2.67	LE
12	Ability to verify that an organization's financial transactions comply with relevant accounting standards (e.g., IFRS/IPSAS).	3.36	2.64	LE
13	The extent to which Business Education students require skills in utilizing computerized auditing software (e.g., Excel, specialized accounting packages) for financial oversight.	3.42	2.73	LE
14	Ability to display auditing digital transaction trails (e-payments, mobile banking logs) in modern business organizations.	3.80	2.85	LE
15	The extent to which graduates require risk assessment skills to safeguard business assets against economic uncertainties in the Northeast region.	3.45	2.49	LE
	GRAND MEAN	3.47	2.77	LE

Table 2 presents the mean ratings of lecturers and industrial managers on the extent to which Business Education students possess the required Auditing skills for financial management in industrial organizations in Northeast, Nigeria. The data reveals substantial and consistent differences in perceptions between the two groups, with industrial managers rating students lower across virtually all items.

For the first item on ability to evaluate internal check systems, lecturers rated students higher ($M = 3.68$) than industrial managers ($M = 3.03$), with a mean difference of 0.65, indicating lecturers perceived moderate competence while managers barely agreed on moderate competence. Similarly, for verifying payment vouchers and receipts against cash book entries, lecturers ($M = 3.88$) rated students substantially above industrial managers ($M = 2.88$), with a gap of 1.00, with managers' rating falling below the 3.00 agreement threshold. On knowledge of segregation of duties, lecturers assigned a mean of 3.42 while industrial managers rated 3.31 (diff = 0.11), representing the smallest gap and consensus on moderate competence.

For conducting physical stock-taking and asset verification, lecturers gave 3.59 compared to industrial managers' 2.89 (diff = 0.70), below the agreement threshold. For identifying loopholes in financial policy guidelines, lecturers rated 3.12 while managers rated 2.79 (diff = 0.33), again below the threshold. For reconciling bank statements, lecturers gave 3.49 while managers gave 2.93 (diff = 0.56), below the threshold. For detecting computational errors in financial statements, lecturers rated 3.46 while managers rated 3.02 (diff = 0.44), with managers barely agreeing on moderate competence.

A significant gap emerged for analyzing balance sheets and income statements, with lecturers giving 3.44 and managers 2.81 (diff = 0.63), below the threshold. For statutory tax auditing compliance knowledge, lecturers rated 3.37 while managers rated 2.58 (diff = 0.79), indicating severe deficiency. For detecting forensic fraud red flags, lecturers gave 3.25 while managers gave 2.77 (diff = 0.48), below the threshold. For standardized auditing vocabulary and reporting, lecturers rated 3.43 while managers rated 2.67 (diff = 0.76), below the threshold.

For IFRS/IPSAS compliance verification, lecturers gave 3.36 while managers gave 2.64 (diff = 0.72), and for utilizing computerized auditing software, lecturers gave 3.42 while managers gave 2.73 (diff = 0.69). For auditing digital transaction trails, lecturers rated 3.80 while managers rated 2.85 (diff = 0.95), and for risk assessment skills, lecturers gave 3.45 while managers gave the lowest rating of 2.49 (diff = 0.96), indicating industrial managers perceive students as having virtually no competence in this critical area.

Overall, the grand means are 3.47 for lecturers (Moderate Extent) and 2.77 for industrial managers (Low Extent), with a substantial difference of 0.70. This indicates a significant disagreement between the

two groups, as lecturers consider students moderately competent in auditing skills, but industrial managers clearly reject the notion that students possess the required auditing skills ($2.77 < 3.00$). The consistent pattern of managers rating students below the agreement threshold across most items reveals that Business Education graduates lack essential auditing competencies, particularly in risk assessment, digital transaction auditing, IFRS/IPSAS compliance, and fraud detection. Given the importance of internal controls, fraud prevention, and financial oversight in organizations, this represents a critical skill gap that severely compromises graduate employability and organizational governance.

Hypothesis Testing

Hypotheses were tested at 0.05 level of significance as presented in the tables below

Hypotheses One

H₀₁. There is no significant difference in the mean response of lecturers and industrial managers on level of accounting information system skills required by business education student of colleges of education for financial management in Industrial organizations in Northeast, Nigeria.

Table 3: Independent Sample t-test on the on level of accounting information system skills required by business education student of colleges of education for financial management in Industrial organizations in Northeast, Nigeria.

GROUPS	N	Mean	Std. Deviation	df	T	P value
LECTURERS	106	60.99	5.508	221	13.661	.000
INDUSTRIAL MANAGERS	118	48.63	7.930			

Table 3 presents the results of the independent samples t-test comparing the mean ratings of lecturers and industrial managers on the extent to which Business Education students possess the required Accounting Information System (AIS) skills for financial management in industrial organizations in Northeast, Nigeria. The analysis revealed that lecturers reported a substantially higher mean score ($M = 60.99$, $SD = 5.508$) than industrial managers ($M = 48.63$, $SD = 7.930$). The observed mean difference of 12.36 was statistically significant, $t(221) = 13.661$, $p < 0.05$. This result demonstrates a highly significant difference in perceptions between the two groups, with lecturers evaluating students' AIS skills considerably more favourably than industrial managers. The null hypothesis (H_{01}) is therefore rejected. Specifically, the findings suggest that while lecturers consider students adequately prepared in AIS competencies, industrial

managers perceive substantial and alarming deficiencies in the graduates' practical technology skills, particularly in payroll systems, budget control modules, data analysis, dashboard interpretation, digital backup protocols, and troubleshooting capabilities. The large mean difference indicates that employers experience a severe technology skills gap among Business Education graduates.

Hypotheses Two

H₀₂. There is no significant difference in the mean response of lecturers and industrial managers on level of Auditing skills required by business education student of colleges of education for financial management in Industrial organizations in Northeast, Nigeria.

Table 4: Independent Sample t-test on the on level of auditing skills required by business education student of colleges of education for financial management in Industrial organizations in Northeast, Nigeria.

GROUPS	N	Mean	Std. Deviation	Df	t	P value
LECTURERS	106	62.54	8.789	221	11.338	.000
INDUSTRIAL MANAGERS	118	49.84	7.876			

Table 4 presents the results of the independent samples t-test comparing the mean ratings of lecturers and industrial managers on the extent to which Business Education students possess the required Auditing skills for financial management in industrial organizations in Northeast, Nigeria. The analysis revealed that lecturers reported a substantially higher mean score ($M = 62.54$, $SD = 8.789$) than industrial managers ($M = 49.84$, $SD = 7.876$). The observed mean difference of 12.70 was statistically significant, $t(221) = 11.338$, $p < 0.05$. This result demonstrates a significant difference in perceptions between the two groups, with lecturers evaluating students' auditing skills considerably more favorably than industrial managers. The null hypothesis (H_{02}) is therefore rejected. Specifically, the findings suggest that while lecturers may consider students adequately prepared in auditing competencies, industrial managers perceive substantial deficiencies in the graduates' practical auditing abilities, particularly in risk assessment, digital transaction trail auditing, IFRS/IPSAS compliance, fraud detection, and financial statement analysis. The large mean difference indicates that employers experience a critical governance and internal control skills gap among Business Education graduates.

Discussion of Findings

The findings reveal a substantial and statistically significant gap between how Business Education lecturers and industrial managers perceive students' AIS and auditing competencies. For AIS, students demonstrated reasonable foundational competence in basic software operations such as inputting source documents and setting up a chart of accounts but fell markedly short in higher-order, technology-driven tasks including payroll automation, budget control modules, dashboard interpretation, and, most critically, digital backup and cybersecurity protocols. This aligns with Adamu and Ibrahim (2022), who observed that while ICT adoption in accounting has accelerated across Nigerian institutions, many Business Education graduates lack the practical digital competencies demanded by modern, automated financial environments, and with Eze and Okafor (2019), who reported limited proficiency in computerized accounting attributable to outdated curricula and inadequate ICT facilities.

For auditing, the pattern was even more pronounced: industrial managers rated the majority of individual items below the acceptable threshold, with the sharpest deficiencies in applied, judgement-based tasks such as risk assessment, digital transaction auditing, and voucher verification. This is consistent with Arens, Elder, and Beasley (2019), who emphasized that auditing competence rests fundamentally on applied, evidence-based examination skills rather than conceptual knowledge of control principles alone, and Olumese and Alimnu (2023), who identified inadequate practical exposure and limited access to auditing software as major constraints facing Business Education students in Nigerian Colleges of Education. Taken together, these findings suggest that Business Education students in Northeast Nigeria are not being adequately prepared for the applied, technology-driven, and judgement-intensive dimensions of AIS and auditing practice, despite reasonable grounding in foundational concepts. This has direct implications for graduate employability and for the capacity of Colleges of Education to meet the evolving demands of industrial financial management.

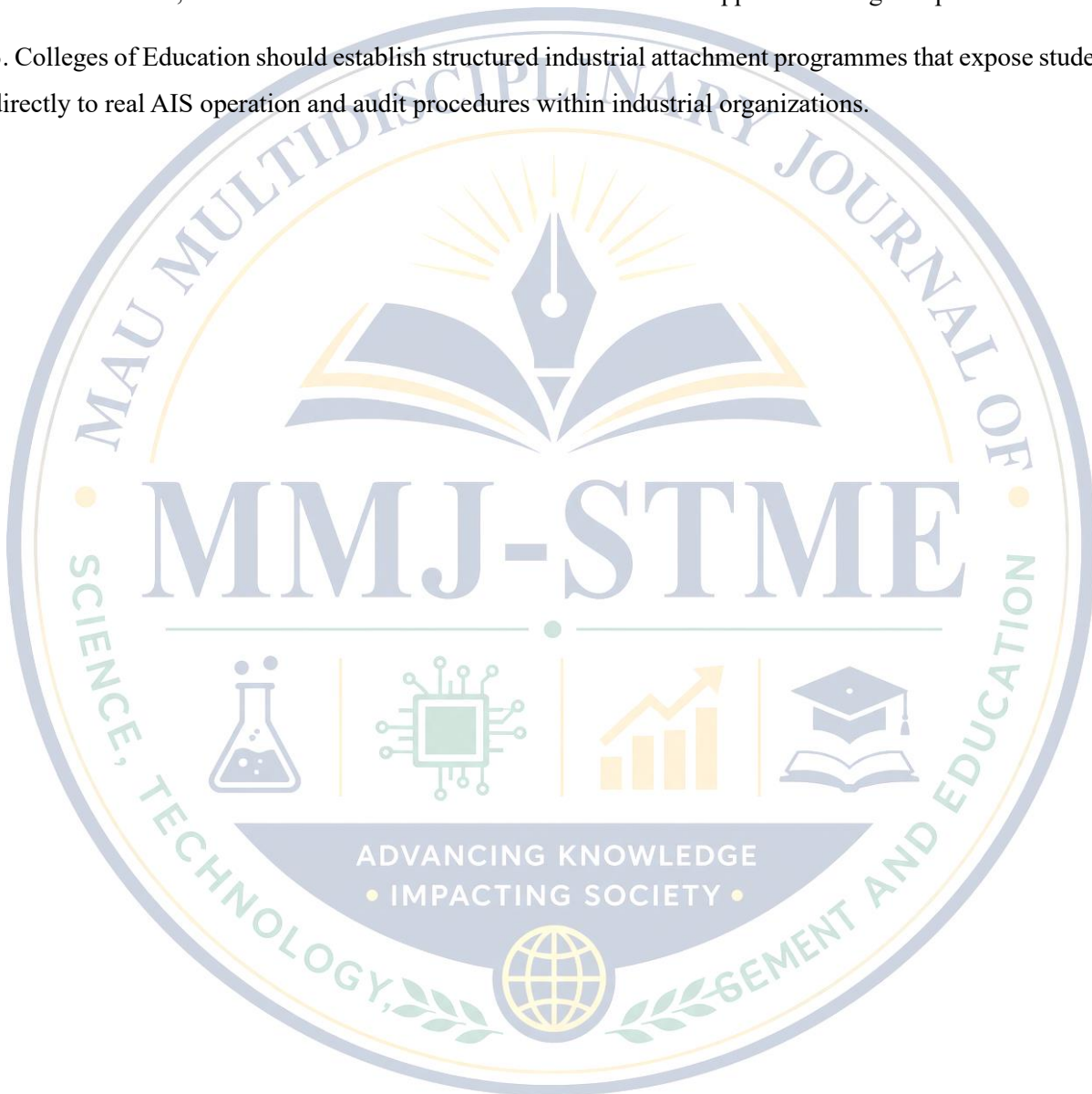
Conclusion

This study concludes that a substantial gap exists between the AIS and auditing competencies Business Education students are perceived to possess and those required by industrial organizations in Northeast Nigeria. This gap is most pronounced in technology-driven and applied competencies digital security, payroll automation, budget control, risk assessment, and fraud detection rather than in foundational conceptual knowledge.

Recommendations

Based on these findings, the study recommends the following:

1. Colleges of Education should establish well-equipped accounting laboratories with current accounting software (e.g., QuickBooks, Sage, Microsoft Excel) to provide hands-on AIS training, with particular emphasis on payroll systems, budget control modules, and data security practices.
2. Business Education curricula should integrate Computer-Assisted Audit Techniques (CAATs), practical audit case studies, and simulated fraud-detection exercises to build applied auditing competence.
3. Colleges of Education should establish structured industrial attachment programmes that expose students directly to real AIS operation and audit procedures within industrial organizations.



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