

Research Article

# Influence of Digital Skills Acquisition on Perceived Employability Prospects of Accounting Education Students: Moderating Role of Geographic Location and Family Income

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## Abstract

This study determined the influence of digital skills acquisition on perceived employability prospects of accounting education students: moderating effects of geographic location and family income level. Three null hypotheses were formulated and tested at .05 level of significance. Related literature pertinent to the study were reviewed which exposed the need for the study. Correlational research design was adopted using a population of 206 accounting education students in Universities in North Central Nigeria. A structured questionnaire was developed by the researchers for data collection. A reliability test of the instrument was also conducted and analyzed using Cronbach Alpha coefficient method and yielded an overall reliability coefficient of 0.86. Data generated from the use of the questionnaire was analyzed with Statistical Package for Social Sciences (SPSS) using Pearson Product Moment Correlation (PPMC) and Multiple Regression Analysis (MRA) for the research hypotheses respectively at 0.05 level of significance. Findings reveal a strong positive influence of digital skills acquisition on perceived employability prospects of accounting education students. There is a significant negative correlation between geographic location and family income level with digital skills acquisition and perceived employability prospects. Based on the findings of the study, it was recommended that there should be sustainable power supply and adequate provision of digital equipment to educational institutions in order to keep the students abreast skills demand after graduation for employable opportunities.

## Keywords

Digital Skills, Accounting Education, Employability Prospect

## 1. Introduction

In the present marketing environment, it has become apparent that digital skill is needed by businesses and companies for efficiency and productivity. This skill demand by these companies and business enterprises which are indices of economic growth are compelling universities to integrate

academic policies and approaches that ease the learning of the digital skill necessities that increase individual opportunities of employability after graduation. According to a study [23], the development of graduate's employability skills is the effect of institutions of higher education in other to match the

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demands required by industry in changing and advancing electronic world. Thus, intense pressure looms on the different higher educational institutions and their stakeholders, especially enterprises and organizations, to prepare and equip students or undergraduates with not just academic skills but digital skills [28]. The availability of adequately skilled labour is the increasing demand of organizations for productivity and profitability. Hence, it is essential that accounting education students develop digital skills for the productivity and sustainability and improvement of companies' or organizations' working environment and the employability of graduates after graduation.

According to a study [7], employability of an individual by businesses and companies today, depends on the technological skills possession of the individual after graduation. The knowledge, understanding and utilization of technology can be gained and appreciated through digital skills literacy of students for work performance at workplace [23]. Since from the advent of digital skills, it has become business and company work requirements across the globe. Technological development and advancement affect different facet of work and life experiences thereby making digital skills (DS) acquisition and development more necessary in this 21st century [24]. Therefore, acquiring digital skill is important for accounting education undergraduates who would want to secure employment or job after graduation. The advantages of acquiring and utilizing digital equipment over the use of manual or traditional skill cannot be overemphasized for its efficient and effective service delivery ranging from its timelines in producing expected results, accuracy in organizing and presentation of its results thereby enhancing high productivity of the ventures and organizations.

According to a study [4], digital skills (DS) are strongly correlated with employee's adaptability in the workplace. The author further noted that employees who possess digital literacy are better equipped to embrace technological changes and adapt to new tools and software, enabling them to remain effective in evolving work environments. Hence, the influence of digital skills and job performance outcome is generally positive, leading to increased efficiency, effectiveness, and competitiveness both for individuals and organizations. According to a study [10], digital skill is the capacity to handle and access information using a variety of digital tools or applications and setups. The author noted that digital skill is the ability to make use of the internet, digital tools, and a range of online apps requires a combination of skills, resources, and knowledge. Digital skills involve a broad range of proficiencies crucial for navigating the digital landscape, including the adept utilization of digital devices, software, and applications to not only access and manage information but also to communicate effectively [26].

As technology evolves, the cultivation of adaptability and a commitment to lifelong learning are fundamental to staying abreast of emerging digital trends and tools. According to a study [31], digital skill proficiency extends beyond mere

technical prowess to include competencies such as critically evaluating online information, adapting communication styles to various digital platforms, and safeguarding digital assets through cybersecurity awareness. Additionally, digital skills entail problem-solving abilities, enabling individuals to troubleshoot technical issues and find innovative solutions using digital tools. According to study [9], digital skills describe a person's capacity to effectively communicate information using various digital platforms and other forms of media to perform a task. Consequently, digital skills offer opportunities for individuals and organizations utilize tools required to communicate and produce digital opportunities for solving their personal, professional, organization and social life challenges [12]. A person can use information technology strategically with the help of a set of skills called digital skills to perform and execute work tasks. These skills make it simpler to manage information in accordance with the needs of the workplace and problem-solving scenarios for the benefit of any organization. Furthermore, a study [17], underscores the necessity of acquiring digital skills in the modern world. These skills are fundamental to navigating the digital landscape that permeates education, employment, and social interaction. Additionally, people who don't possess digital skills (DS) tools usage are likely to have low rate of employment opportunities compared to those who have either moderate or extensive digital tools usage skills because they stand a better chance to high efficiency and productivity leading to have high-payment of earnings on the job.

The emergence of digital skill brought quick and urgent response to digital skills acquisition to almost all human activities in trying to meets human need by moving from a traditional face to face method of communication to a virtual environment [29]. Many students who do not have internet facilities and digital equipment, cannot participate in online classes, complete assignments, and engage with their peers. This resulted in a gap in educational attainment and widened the achievement gap between those with and without digital access. Workers in industries that could transition to remote work adapted to the 'new normal,' while those in sectors requiring physical presence, often with less access to digital tools, faced unemployment or reduced income. This digital divide affected economic stability and opportunities for many individuals and families. According to a study [18], many businesses and organizations whose jobs are done by automated mechanisms because of the advent of digitalization minimizing face to face contact with their clients and customers are more productive and make more profit. Digitals skills (DS) are needed by employees in order to use the internet system for business communication and transactions. This helps to create a ceaseless and tireless service delivery of those businesses to their customers and clients thereby increasing its earnings.

However, Accounting has often been described from diverse perspectives by various authors and is fundamentally crucial for the success of any profit-making enterprise. Nu-

merous scholars have highlighted different aspects of accounting, such as its effect in financial reporting, performance measurement, and strategic decision-making. According to a study [16], accounting is a people-oriented and goal-oriented activity which is meant to provide relevant financial information for management decision-making. The foundation of accounting lies in meticulously recording all financial transactions. This involves maintaining accurate records of income, expenses, assets, liabilities, and equity. Proper record-keeping ensures that financial data is reliable and comprehensive. Accounting provides the essential financial information needed for informed decision-making and ensure that businesses track their profitability and manage cash flow transactions.

Without accurate and timely accounting, a business cannot effectively plan for the future, control costs, or ensure compliance with financial regulations. Maintaining records and keeping of financial reports as solely the effect of accountants, has change to the use of those financial reports to making proper financial decision and accountants who lack the professional skills of accounting functions have contributed largely to the global financial crisis [21]. The changes processes which are involve in actively engaging learners in the acquisition of new attitudes, behaviours, knowledge and skills, makes education dynamic. It involves interactive teaching methods, experiential learning, and critical thinking exercises that encourage students to explore and understand the world around them. Education recognizes the diverse needs and learning styles of individuals. Facilitating learning involves adapting instructional methods to cater to different abilities, interests, and paces, ensuring that each learner can achieve their full potential. However, education from this perspective is provided to modernize and broaden the students' and other accounting personnel knowledge and sets of skills. Education is the tool that affect human life experiences and national development for rebuilding the lives of individuals so that such individual can manage his/her environment and realize all available opportunities and potentials. According to a study [8], education is the process of life through the ongoing rebuilding of experiences in order to able to manage his environment and realize his potential, a person must acquire all these abilities.

The idea of accounting education is the realization of a life-sustaining and self-reliance developing process connected to teaching students how to organize and communicate accounting pedagogy in a systematic fashion. It is a component of business education that is included in the general education programme. Accounting education is a structured program of studies offered in higher education institutions, including colleges of education, polytechnics, and universities which aims at equipping learners or students with accounting attitudes, knowledge, skills and behaviours for work after graduation. According to a study [20], accounting education is an aspect of education that provide individuals with vital information and knowledge for the purposes of planning and deci-

sion-making processes. The acquisition of accounting knowledge, skills, attitudes, and competencies is a critical component of business education, designed to prepare individual students for gainful employment, whether in paid positions or through self-employment, in a constantly evolving world.

According to a study [25], the field of accounting education involves acquiring information related to the accurate and systematic keeping and maintenance of financial records. This educational process is designed to align with the needs and goals of long-term career trajectories, ensuring that students are well-prepared for their future effects in the accounting profession. This structured approach helps them gain a comprehensive understanding of accounting principles and practices. According to a study [27], the importance of aligning educational goals with the ways accountants can add value to businesses. The authors highlight that accounting education should not only impart technical knowledge but also focus on developing skills and competencies that enable accountants to contribute effectively to organizational success. Therefore, their professionalism will lead them to perform optimally and proficiently or establish enterprises or organizations that would create employment opportunities for sustainable development. Accounting education students therefore need to learn the new digital skills in order to expose them the available employment opportunities after graduation.

### 1.1. Statement of the Problem

In an increasingly digitalized world, the acquisition of digital skills has become essential for enhancing employability, particularly in fields like accounting where technology plays a significant effect in daily operations. For accounting education students in Nigeria, this need is even more pronounced due to the rapid technological advancements and the global shift towards automation in financial processes. Despite the importance of these skills, there is a noticeable gap in how well-equipped graduates are to meet the demands of the modern job market. Many accounting education programs in Nigeria still focus heavily on traditional methods of teaching and learning, often neglecting the integration of contemporary digital tools and technologies that are now standard in the industry. This gap can lead to graduates being underprepared for the workforce, affecting their perceived employability prospects. The problem is further compounded by the lack of access to quality digital resources, inadequate training for educators on the latest technological tools, and limited opportunities for students to apply digital skills in practical settings. The self-reported experiences of accounting education students regarding their digital skills acquisition and its impact on their employability are crucial to understanding the extent of this issue. There is a need to investigate how these students perceive their preparedness for the job market, the adequacy of their training in digital competencies, and how these factors influence their confidence and success in securing employ-

ment. Addressing this problem is vital for ensuring that accounting education in Nigeria evolves to meet the demands of the modern economy, thereby improving the perceived employability prospects of its graduates.

## 1.2. Specifics Purpose of the Study

The specific purposes of the study on the influence of digital skill acquisition on perceived employability prospects of accounting students are aimed at providing a guide on how digital skills acquisition can influence perceived employability prospects of accounting students after graduation. These include to determine;

1. The influence of digital skill acquisition on perceived employability prospects of accounting education students.
2. The correlations of geographical location and family income level) with digital skills acquisition and perceived employability prospects.
3. The moderating effects of geographic location and family income level on the correlation of digital skill acquisition with perceived employability prospects.

## 1.3. Null Hypotheses

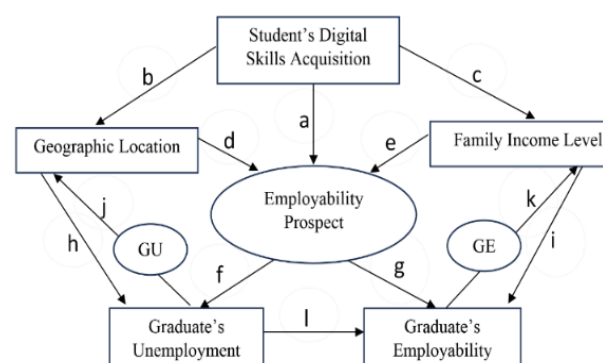
The following hypothesis on the influence of digital skill acquisition on perceived employability prospects of accounting students were formulated for the study:

1. There is no influence of Digital skill acquisition on perceived employability prospects.
2. There is no a positive correlation of geographical location and family income level) with digital skills acquisition and perceived employability prospects.
3. Geographic location and family income level does not moderate the influence of digital skill acquisition with perceived employability prospects.

## 1.4. Conceptual Model

The conceptual model presented in Figure 1 is a multiple mediation and associations of the study's variable model developed by the researchers which is based on the formulated hypothesis of the study. The conceptual model shows the mediation of the relationships among accounting student's digital skills acquisition and their perceived employability prospects as its moderated by geographical location and family income level. The conceptual model of this study supports the multiple mediation of geographic location and family income level on the relationship between students' digital skills acquisition and perceived employability prospects before graduation. For the explanation of the model, path a, depicts the relationship digital skills acquisition and perceived their perceived employability prospects. while path b, c, d and e show the moderating influence of variables (geographic location and family income level) that test the relationships and interactions between digital skills acquisition and per-

ceived employability prospects with geographic location and family income levels. The outcome of perceived employability prospect is show in f, and g describing that perceived employability prospects could be positive leading employment of students after graduation while the negative aspect may lead to unemployment of graduates. This indicates that perceived employability prospects could have separate mediating effect the employability and unemployment of graduates. In addition, path h, i, j, k and l, shows the interactions and associations of the moderation between geographic location and family income level with employability and unemployment of graduates.



**Figure 1.** Digital Skills Acquisition and Perceived Employability Prospects.

## 2. Methodology

The researcher used correlational research design for this study. It is the best approach for this research because it provides the researcher with an opportunity to examine the influence of digital skill acquisition on perceived employability prospects of accounting students in Nigeria. The population of this study consists of 206 accounting education students in universities in north central. A purposive sampling technique was deemed appropriate and used in this study. The structured questionnaire for data collection was titled "Influence of Digital Skill Acquisition on Perceived employability prospects of Accounting Education Students in Nigeria" (IDSAEPAES). The research instrument was face validated by three (3) experts in Business Education from University of Nigeria, Nsukka. The reliability of the instrument was determined using Correlation Co-efficient formula and a reliability coefficient of 0.86 was obtained. A total of 206 copies of questionnaire were administered to the respondents by hand and all were retrieved. The data collected from respondents were gathered using a self-report questionnaire which were analyzed using Pearson Product Moment Correlation (PPMC) method for research hypothesis one and two, while multiple regression analysis for hypothesis three. Statistical Package for Social Science (SPSS) was used to analyze the mean and standard deviation in-

cluding analysis for correlation of variable which described the strength of association between variables for the research.

### 3. Results

Hypothesis One: There is no significance influence of digital skills acquisition on perceived employability prospects.

**Table 1.** Pearson Correlation Coefficient Analysis on influence of digital skill acquisition on Perceived employability prospects.

Variables		Digital Skills Acquisition	Perceived Employability prospects
Digital Skills Acquisition	Pearson Correlation	1	.789**
	Sig. (2-tailed)		.000
	N	206	206
Perceived employability prospects	Pearson Correlation	.789**	1
	Sig. (2-tailed)	.000	
	N	206	206

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Table 1 presents the result of Pearson Product Moment Correlation on the influence of digital skill acquisition on perceived employability prospects of accounting education students. The result of Pearson Correlation Coefficient (r) of 0.789, n=206,  $p < .001$  shows a strong positive influence between digital skills acquisition on perceived employability prospects of accounting education students. The strong positive correlation indicates that as accounting students acquire digital skills at high extents, there is a significant corresponding high increase in their perceived employability prospects after graduation. The significance level (Sig. 2-tailed) for this correlation is 0.001, which is below the conventional alpha level of 0.05, indicating that the correlation between the

variables is statistically significant. Thus, the proposition of hypothesis 1 which states that there is no influence of digital skills acquisition on perceived employability prospects, is rejected. More so, the strong positive and statistically significant correlation of the variables suggests that digital skills acquisition is an important factor that highly influence positive perceived employability prospects of accounting students towards securing jobs (graduate employment) after graduation.

Hypothesis Two: There is no positive correlation of geographical location and family income level) with digital skills acquisition and perceived employability prospects.

**Table 2.** Mean, Standard Deviation and Bivariate Correlations of Geographical Location and Family Income Level with Digital Skill Acquisition and Perceived employability prospects of Accounting Education Students N=206.

Variables	Mean	Standard Deviation	1	2	3	4	5	6	7
1. Gender	1.33	0.471	1						
2. Age	1.48	0.689	.260**	1					
3. Years of Study	1.77	0.913	.010	.078	1				
4. Geographic Location	1.45	0.518	.492**	.325**	.056	1			
5. Family Income Level	1.59	0.849	.037	.124	.196**	.044	1		
6. Digital Skills Acquisition	3.50	0.247	-.242**	-.089	-.222**	-.038	-.244**	1	
7. Employability Prospect	3.47	0.267	-.243**	-.089	-.346**	.010	-.342**	.789**	1



The results of the analysis displayed on Table 2 above shows the mean, standard deviation and correlations of demographic data especially geographic location and family income level with digital skills acquisition and perceived employability prospect. The analysis reveals a significant negative correlation between geographic location and family income level with digital skills acquisition and perceived employability prospects. Geographic location shows a negative correlation with digital skills acquisition ( $r = -0.038$ ,  $p < 0.001$ ). The results also show that geographic location have a very weak positive correlation with perceived employability prospect ( $r = 0.010$ ,  $p < 0.001$ ), indicating that geographical location of an individuals does not lead to digital skills acquisition ability, but may slightly lead to a positive employa-

bility prospect. Similarly, family income level demonstrates a negative correlation with digital skills acquisition ( $r = -0.244$ ,  $p < 0.001$ ), while the correlation between family income level and perceived employability prospect is also negative ( $r = -0.342$ ,  $p < 0.001$ ), indicating that the family income level of students does not directly correlate with digital skills acquisition and perceived employability prospects of students. These results suggest that geographic location and family income level of students does not play crucial effects in determining their digital skills acquisition and positive perceived employability prospects. Hence, the hypothesis is accepted.

Hypothesis Three: Geographic location and family income level does not moderate the correlation of digital skill acquisition with perceived employability prospects.

**Table 3.** Analysis on the Moderating Effects of Geographic Location and Family income level on the Influence of Digital Skills Acquisition with Perceived employability prospects  $N = 206$ .

Variables	B	SE	Beta	T	Sig.	95.0% CI for B		Tolerance	VIF	Remark
						Lower	Upper			
Perceived employability prospects (Constant, DV)	1.020	.184		5.535	.000	.657	1.384			S
Digital Skills Acquisition (IV)	.748	.047	.691	15.910	.000	.655	.840	.842	1.187	S
Gender	-.070	.027	-.124	-2.597	.010	-.124	-.017	.693	1.443	S
Moderating Variables										
Age	-.001	.017	-.002	-.041	.967	-.033	.032	.868	1.153	NS
Years of Study	-.050	.012	-.170	-4.087	.000	-.074	-.026	.920	1.086	S
Geographic Location	.059	.025	.114	2.401	.017	.011	.107	.704	1.420	S
Family Income Level	-.044	.013	-.141	-3.366	.001	-.070	-.018	.909	1.101	S
	R <sup>2</sup>		.827							
	F		71.698**							

Note. B = Unstandardized regression coefficient, SE = Standard error,  $\beta$  = Standardized regression coefficient, CI = Confidence interval,  $t = t$  – test value, P = Probability value.

Table 3 presents the result on the hypothesis that Geographic location and family income level does moderate the influence of digital skill acquisition with perceived employability prospects. The analysis also met the assumptions of collinearity given that the tolerance values range from 0.69 and 0.92. While the value inflation factor (VIF) ranges from 1.09 and 1.43, indicating that the problem of collinearity does not exist between geographic location and family income level as it relates to perceived employability prospects. The results of the regression show that for 68.4% variance in students' entrepreneurial intentions,  $R^2 = 0.68$ ,  $\Delta R^2 = 0.68$ ,  $F(6, 199) = 71.698$ ,  $P < .001$ , and the analysis showed evidence of a significant effect of parental support on students' entrepreneurial intentions ( $\beta = 0.691$ ,  $CI = 0.66, 0.84$ ,  $P < .001$ ). The

multiple regression analysis indicates that digital skills acquisition predicts perceived employability prospects. The constant term in the regression equation is 1.020, with a standard error of .184, and is significant at the  $p < .001$  level ( $t = 5.535$ ,  $p < .000$ ), indicating that the model is well-fitted. Digital skills acquisition has a regression coefficient (B) of .748 and a standardized coefficient ( $\beta$ ) of .691. The correlation is significant at the  $p < .001$  level ( $t = 15.910$ ,  $p = .003$ ), suggesting that digital skills acquisition contributes positively perceived employability prospects. The 95% confidence interval for B ranges from .655 to .840, indicating the precision of the estimate. Regarding the moderators (geographic location and family income level), both geographic location and family income level shows a marginally significant modera-

tion effect on the influence digital skills acquisition and perceived employability prospects, with p-values of .017 and .001. Since, the p-value is less than the threshold of .05 level of significance, the moderation of the variables is considered significant. Therefore, the null hypothesis that these variables do not significantly moderate the influence of digital skills acquisition with perceived employability prospects is rejected. The results suggest that digital skills acquisition are significant predictors of perceived employability prospects while the moderators (geographic location and family income level) do not significantly moderate the influence digital skills acquisition and perceived employability prospects.

## 4. Discussion of Findings

The discussion was based on the results obtained in this study which are presented in [Tables 1, 2, and 3](#) respectively. In research hypothesis 1 presented in [Table 1](#), the result reveals that the acquisition of digital skills has been shown to have a significant influence on perceived employability prospects. The strong positive correlation indicates that as accounting students acquire digital skills at high extents, there is a significant corresponding high increase in their perceived employability prospects after graduation. This is in agreement with research [\[5\]](#), and found that possessing a higher base of knowledge and skills, can increase self-perception of employability. This is further supported by a study [\[30\]](#), who conducted an empirical study on students perceived employability and found that improving digital skills can enhance student employment success in an uncertain environment. Furthermore, the impact of acquiring digital skills on perceived employability has been a topic of interest for researchers.

Also, the study reveals a strong positive and statistically significant correlation of the variables suggests that digital skills acquisition is an important factor that highly influence positive perceived employability prospects of accounting students towards securing jobs (graduate employment) after graduation. The findings agree with a research [\[16\]](#) that highlighted the importance of skill improvement and development in light of technology advances and its impact on career performance. The authors found that employees need skills improvement to be able to perform optimally in their given career duties and responsibilities. According to a study [\[11\]](#), training, employability and skills for digital competitiveness and found that competence-based education, enhancing students' digital skills, which directly boosts their employability in the digital economy. The findings of a study [\[15\]](#) that showed positive relationship between digital skills and enhanced perceived employability prospects, especially in digitally-driven industries. Similarly, a study that focuses on how digital skills influence the employability of higher education students, showed that students with higher digital proficiency are perceived as more employable by employers [\[32\]](#).

Furthermore, result presented in [Table 2](#) revealed that a

significant negative correlation between geographic location and family income level with digital skills acquisition and perceived employability prospects. The results also show that geographic location have a very weak positive correlation with perceived employability prospect. The result indicated that geographical location of an individuals does not lead to digital skills acquisition ability, but may slightly lead to a positive employability prospect. The findings of the study agree with the research [\[14\]](#) that explored the relationship between geographic location and digital skills acquisition, found that students from the rural areas are economically disadvantaged and often experience lower levels of digital inclusion, thereby impacting negative perceived employability prospects for undergraduates. According to a study [\[19\]](#), students in rural and under-resourced areas, face challenges in acquiring digital skills due to inadequate access to technology. This gap in digital skills inadequacy affects their perceived employability prospects compared to students from the urban areas. The findings aligned with a study [\[2\]](#), that individuals in urban areas typically acquire a broader range of digital skills, which positively affects their perceived employability prospects, while rural students tend to have limited access to skill acquisition. Also, the findings are equally supported a research [\[22\]](#) that the challenges faced by in acquiring essential digital skills due to poor infrastructure and connectivity, significantly limits their perceived employability compared to students in urban centers. While, a study [\[6\]](#) also found that students in resource-poor regions have limited opportunities for digital skill development and subsequent employability potentials after graduation.

Similarly, the result of the study also indicated that family income level of students does not directly correlate with digital skills acquisition and perceived employability prospects of students. These results suggest that geographic location and family income level of students does not play crucial effects in determining their digital skills acquisition and positive perceived employability prospects. While one might assume that higher family income would provide more opportunities for access to technology, various studies show that income level does not always correlate directly with digital skills acquisition or employability. A study [\[3\]](#), conducted a study which shows that while there are disparities in digital access due to income, actual skill acquisition and its application in employability contexts depend on how individuals engage themselves with the use of technology in their daily lives and educational settings, rather than merely having access due to family income. The study disagrees with the study [\[1\]](#), who found that family income and socio-economic factors significantly impact digital skills acquisition, which in turn influences employability. A study [\[13\]](#), highlights that students from lower-income families often have lower digital skills due to unequal access to digital technologies, which affects their ability to leverage digital tools for educational and employability purposes. Therefore, the acquisition of digital skills plays a crucial effect in shaping individuals'

perceived employability prospects. Enhancing digital skills can improve self-perception of employability, increase job opportunities, and meet the demands of the labor market. It is essential for individuals to continuously develop their digital skills to stay competitive in the ever-evolving job market.

## 5. Implications of the Findings

This study has far-reaching implications in that students with stronger digital skills can position themselves as valuable candidates for employment, both in traditional accounting roles and in roles requiring technology integration, such as financial analysis and forensic accounting. Students in urban centers may see a higher increase in employability prospects because they have better access to training and tools, while those in rural areas may lag behind unless targeted interventions or programs are implemented. Family income can widen the gap in employability prospects. Students from lower-income families might struggle to acquire the necessary digital skills, which could negatively affect their employability compared to their higher-income peers.

In addition, the study will affect the curriculum planners in the sense that they would be involved in reviewing the accounting curriculum for training accounting instructors to prepare teachers and instructors who would be able to implement the curriculum with new contents focused on acquisition of digital skills that will propel the high employability prospects. Universities and technical schools should incorporate digital skills training as a core part of the accounting curriculum to ensure that all students, regardless of location or income, are equipped to meet the demands of the digital workforce.

Governments and non-governmental organizations should focus on providing equitable access to digital resources, especially for students from disadvantaged geographic and socioeconomic backgrounds. Students from low-income families in rural areas are in most cases faced with limited financial resources and a lack of infrastructure, which further dampens their chances of acquiring digital skills and, consequently, their employability prospects. To address these disparities, policies or programs focusing on digital inclusion, such as providing subsidized technology, improving rural internet access, and offering free or low-cost training programs, could help bridge the gap.

## 6. Conclusions

The Accounting education students strives to acquire digital skills for the purpose of gaining employment after graduation. The investigation aimed to examine the influence of digital skills acquisition on perceived employability prospects of accounting education students: moderating effects of geographic location and family income level. Based on the study's results, it was revealed that the acquisition of digital skills has been shown to have a significant influence on per-

ceived employability prospects. The strong positive correlation indicates that as accounting students acquire digital skills at high extents, there is a significant corresponding high increase in their perceived employability prospects after graduation. Geographic location and family income level of students moderates the influence of digital skills acquisition and perceived employability prospects. A significant negative correlation between geographic location and family income level with digital skills acquisition and perceived employability prospects. These results suggest that geographic location and family income level of students does not play crucial effects in determining their digital skills acquisition and positive perceived employability prospects. While digital skills acquisition enhances employability prospects, geographic location and family income level can significantly moderate this influence. Addressing these moderating factors is essential to ensuring equal opportunities for all students, regardless of their geographic location and family income level.

## Abbreviations

DS	Digital Skills
EP	Employability Prospect
GE	Graduate Employment
GU	Graduate Unemployment

## Author Contributions

**Samson Joshua:** Conceptualization, Data curation, Formal Analysis, Funding acquisition, Investigation, Methodology, Project administration, Resources, Software, Supervision, Validation, Visualization, Writing – original draft, Writing – review & editing

**Jonathan Iliya Apuru:** Funding acquisition, Investigation, Methodology, Project administration, Resources, Software, Supervision, Validation, Visualization, Writing – original draft, Writing – review & editing

## Conflicts of Interest

The authors declare no conflicts of interest.

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