

SKILLS IMPROVEMENT NEEDS OF ACCOUNTING PERSONNEL IN FEDERAL CAPITAL TERRITORY, ABUJA, NIGERIA

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ABSTRACT

The study was to determine the skills improvement needs of accounting personnel. Three (3) research questions and three (3) null hypotheses were asked and tested to know the level of significance which was set at 0.5. The researcher adopted a descriptive survey design for the study. 605 accounting personnel made up the population for the study. However, 242 accounting personnel were determined as the sample size which is 40% proportion of the population. A designed Questionnaire containing forty-four items and a four-point rating scale was used for data collection. The designed questionnaire was Validation by three experts. Cronbach Alpha coefficient was used for the reliability test and it yielded an overall reliability coefficient of 0.92 and 0.95 for skills required and skills performed respectively. The data were generated and analyzed using mean to answer the research questions and t-test statistics to test the hypotheses. Findings revealed in table 1-3 that accounting personnel needs improvement in the cash book, bank reconciliation, and payrolling skills in FCT, Abuja. It was recommended that there should be progressive training and retraining of accounting personnel with adequate skills for meeting the accounting needs in FCT, Abuja.

KEYWORDS: *Accounting Skills, Improvement Needs & Accounting Personnel*

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INTRODUCTION

The need to fulfil the goals and objectives of an organization has increased the need for accounting personnel to demonstrate additional competencies and skills in their jobs. These additional abilities and skills are important because they will enable accountants to generate useful accounting information for management decision-making (International Federation of Accounting, 2006). Users of financial accounting reports and information include creditors, debtors, employees, managers, investors, public among others. Generally, accounting is the means of communicating information about a business or organization. The use of financial information and reports is concerned with the application of the knowledge and skills of the theory of accounting, to generate information about the financial transactions of an organization. This means that without accounting, determining and achieving organizational performance, objectives, and goals will be challenging. Financial mismanagement, fraud and improper records of financial activities are creating problems today in many organizations, such that detection of these accounting abnormalities has always been an important and complex task for accounting personnel. Most times, the accounting personnel usually lack the required knowledge and skills for effective performance on the job. The accounting personnel, therefore, need improvement in their skills to effectively perform accounting duties and functions. Different people and organizations have defined accounting in different ways. According to the American Institute of Certified Public Accountants (AICPA, 2013), accounting is seen as the practice of

communicating details and events that have financial implications and interpretation of the results. In line with the definition of Igben (2007), described accounting is the practice of collecting, organizing, recording as well as analyzing financial data for the managers and users of financial statements or reports. In this study, accounting means the collection of financial data which are recorded and analyzed to give financial information for personal or organizational usage. However, it is the collecting, organizing, presenting, and interpreting of financial reports or information by accounting personnel to facilitate informed decision-making.

Today's rapidly evolving and changing business atmosphere, environment, and organizational need for accounting reports and information have necessitated the changing responsibilities and functions of accounting personnel in order to meet the organization's decision needs and the societal need for better service delivery. In this work, accounting personnel is also known and referred to as an accountant. An accountant is obligated to have a greater conceptual understanding, level of knowledge, and financial analytical skill than is required of a mere bookkeeper of an organization. Providing necessary and relevant financial information for organizational decision-making is the responsibility of an accountant shifting from a mere responsibility of a recorder of financial information. Drury (2009) affirmed that the act of obtaining and reporting financial information, financial reports and information that allows users or managers to make informed decisions about the information provided. This means that accounting is a practice by which details of the finances of an organization are recognized and provided for management as the basis for making decisions. According to Genito (2013), accounting means keeping an organized record of financial transactions to provide measurable information in making economic decisions. As a result, the accounting staffs at these businesses are happy to share financial information on their financial situation for decision-making.

Accounting personnel is regarded as a practitioner of accounting. Accounting personnel has the responsibility to report every accounting position of the organization (Solution Matrix Ltd., 2015). According to the Chartered Institute of Management Accountants (CIMA) (2012), the qualities of accounting personnel among others include: adhering to principles and values, achieving goals, results, knowledge, and intelligence. CIMA noted that accounting personnel possesses qualities such as being creative and analytical, to achieve success in an organization. Accounting personnel is a people-oriented and goal-oriented individual who provides information for decision-making. The duties of the accounting personnel are to ensure the quality of financial reporting is not compromised because of its importance to any organization. The accounting personnel are in charge of defending the organization's financial operations. The accounting personnel are an important asset to the organization because he/she has the key skills required to speak the language of finance. Usually, the responsibility of the accountant in an organization involves applying and maintaining operational services and supporting planning with financial analysis. The accounting personnel's function is based on their ability to give adequate financial information to the management for effective decision-making. These accounting personnel generate and provide accounting information for management and users in FCT, Abuja.

Accounting information such as financial reporting, budgeting, and cost information helps the management of an organization to make planning and controlling decisions. These accounting operations take place on a daily, weekly, monthly, or yearly basis. These accounting operations demand the expertise of the accounting personnel to effectively carry out their functions. According to Onaolapo and Odetayo (2012), assembling, summarizing, and interpreting financial data and information is the art of accounting which requires making economic decisions. The accounting information generated and presented in FCT, Abuja relates to the accounts prepared from the public fund, taxes, and expenditures. This

type of account is termed accounting for the government and it pertains to monetary documents of public organizations which relates to the analysis of taxes, control of funds and expenditure and the administration of finances (Accounting Technicians Scheme of West Africa (ATSWA), (2009). The accounting activities that take place in FCT Abuja, are carried out to ensure that the public fund and revenue generated from the public are properly managed and used for the benefit of the public.

The government renders its services to the public from the revenue generated, allocated funds, and how the revenue and funds can be efficiently expended. Activities in FCT, Abuja are not run for profit, but for providing services to the people. In FCT, accountants provide financial details and information to display if the budgetary provisions designated by the legislature have been observed or not. It is prepared to show whether expenditure has been kept within the budgetary limits and whether revenue has been collected according to it or not. This form of accounting includes the recording, evaluating, categorizing, summarizing, and interpreting of financial report practices of the government in detail. The accounting process and procedures demand adequate skills and knowledge to handle and control the flow of available public funds and other financially related activities in the Council. The ability to accomplish a task reliably, flawlessly, and expertly with ease is referred to as a skill. It is an acquisition of ability through an organized effort to independently perform tasks or job duties that involve ideas, things, or people. Sometimes skill development and skill improvement are used interchangeably. An individual can develop a skill that he/she doesn't have but skills already possessed can be improved to some extent. According to Obi (2006), skill is the capacity to maximize one's potential, understanding, and knowledge effectively to perform an act, or possess the habit of doing a particular thing competently. Nnachi (2007) opined that skill is the possession of the capacity to complete a task proficiently and well as a result of training or practice. Hence, skill can be described as the human capability to perform any technical work perfectly through the use of knowledge, experience from frequent practice, and attitude towards that work. The productivity of any organization depends on the skills possessed by its employees. Such skills include accounting skills.

Accounting skills are specific abilities used by accounting personnel to perform accounting-related tasks effectively. Successful administration of government funds requires skilled accounting personnel to handle available financial resources generated and the control expenditure of the available resources. Ezeani (2008) opined that accounting is a set of ideas that helps the organization with reporting, forecasting, and decision-making through the use of financial data. In this study, accounting skills are expertise abilities that enable the accounting personnel to carry out accounting activities in the FCT effectively and efficiently. Skill improvement provides the opportunity and knowledge for a manager or administrator to develop and strengthen the necessary skills to gain, maintain, and advance in a chosen career. It is focused on training and re-training that combines the best practices for work and career. However, the determinant for skill improvement is founded on the inability of accounting personnel to optimally perform their tasks to achieve organizational goals. Skill improvement is an arrangement of conceptual cognitive understanding and technical knowledge approaches, used to strengthen a person's efficiency and maximum productivity. The skills improvement of accounting personnel is a success factor in the financial management of organizations. It helps to address the financial management challenges in the organization. The lingering financial shortfalls such as fraud and mismanagement of funds encountered by organizations can be traced to inadequate skills possessed by accounting personnel. Unfortunately, these lingering shortfalls cannot be addressed if the accounting personnel lack adequate skills. Accounting personnel can acquire and improve their knowledge and skills in accounting to ensure success and effectiveness in individual and organizational performance. Raji (2012)

outlined accounting personnel skills as follows; management skills, adjustment skills, and business skills. Skills that range from management of finances, keeping of financial records and financial reporting of business transaction activities are known as accounting skills (Eze, Ezenwafor & Igberaharha, 2016). The accounting profession demands proficiency in skills to effectively achieve organizational goals. However, the basic accounting skills for successful and efficient accounting work in FCT Abuja include; cash book skills, bank reconciliation skills, and payrolling skills. These skills form the basis for preparing and presentation of accounting information.

STATEMENT OF THE PROBLEM

The production of accounting data is essential for the effective administration of any organization. Administrators are involved in the implementation of accounting procedures to ensure that the financial activities of the organization are captured and recorded in a reliable and timely manner. The accounting personnel provide professional expertise to assist the administrators with details of accounting information for management use. Management decision-making lies on the readiness, quality, and availability of accounting information which solely depends on the accounting personnel's skills. Generally, the management of the financial resources available to FCT, Abuja is handled by the accounting personnel.

However, the failure of FCT to achieve its goals is very much dependent on the financial management of the council. These failures and challenges were evident in the late payment of employee's monthly salaries, omission of employee's names at the payment of salaries, reduction of employees' salaries and wages, incomplete recording of financial transactions by the accounting personnel with operators of businesses, inappropriate recording of grade level thereby on payroll schedule leading to partial implementation of promotion allowances and other fringe benefits for the employees. Other factors are fraud, wrong calculations of financial figures, and mismanagement of funds. This information was obtained by the researcher during his preliminary visits and interactions with the staff in FCT, Abuja. These inadequacies and irregularities are obvious and seem to affect the financial needs and job satisfaction of the employees. They also seem to pose a challenge of service delivery to the people in FCT, Abuja. The researcher is poised to ask: could the cause of accounting inadequacies be hinged on inadequate accounting skills possessed for effective performance? It is because of this concern that this study is designed to find out the skills improvement needs of accounting personnel in FCT, Abuja.

PURPOSE OF THE STUDY

The study's main objective is to determine the skills improvement needs of accounting personnel in FCT, Abuja, Nigeria. Precisely, the study aimed at determining the; Cashbook, Bank reconciliation, and Payrolling skills improvement needs of accounting personnel.

SIGNIFICANCE OF THE STUDY

This would help them focus on these skills that will enhance the productivity of their councils. The accounting personnel will be motivated to use the result of the study to seek opportunities and support for improving their skills. The accounting personnel will be exposed to the need to be trained. The accounting personnel would be able to improve their accounting skills and apply them to enhance and ease their work toward efficient service delivery. This study would help the government to create programmes and opportunities for training and retraining the accounting personnel for improved service delivery. Such training and training opportunities could be gained through workshops, conferences, and seminars

for accounting personnel to update their accounting skills for effectiveness and efficiency in service delivery. Similarly, policymakers would benefit from the information elicited from the study's findings for appropriate educational decision-making, especially in terms of the selection of programmes that relate to accounting skills acquisition and need improvement. Furthermore, this study would benefit society in the sense that the improvement of cashbook, bank reconciliation, and payrolling skills of the accounting personnel would affect their families and the people positively. This study would be of enormous help to scholars and researchers because the provided copies of the study would be a resource material that would be used as a reference and would encourage further research in the area of this study.

RESEARCH QUESTIONS

To direct the investigation, the questions asked to include the following:

- Do Cashbook skills constitute improvement needed by accounting personnel for effective and efficient service delivery?
- Do Bank Reconciliation skills constitute improvement needed by accounting personnel for effective and efficient service delivery?
- Do Payrolling skills constitute improvement needed by accounting personnel for effective and efficient service delivery?

Hypotheses

Three Null hypotheses were formulated for this study and tested at 0.05 level significance:

Ho₁:No significant difference exists between the mean ratings of executive and officer cadre accounting personnel on their cashbook skills improvement needs.

Ho₂:No significant difference exists between the mean ratings of accounting personnel with HND and those with Degree academic qualifications on bank reconciliation skills improvement needs.

Ho₃:No significant difference exists between the mean ratings of 5-10 years and above 10 years of experience of accounting personnel on payrolling skills improvement needs.

Methodology

The researcher adopted a descriptive survey design for the study. Because it gave the researcher the chance to gather information on the need for skills improvement from a sample of accounting people, the survey research design was thought to be the most appropriate for this study. 605 accounting personnel made up the population for the study. However, 242 accounting personnel were determined as the sample size which is 40% proportion of the population. A questionnaire titled; Skills Improvement Needs of Accounting Personnel Questionnaire (SINAPQ) was designed for gathering data. The questionnaire was organized into two sections; A and B. Section A elicited information on the personal data of respondents such as cadre, academic qualification, and years of experience. While section B contains a bipolar structured questionnaire with the items in each section organized on a four-point rating scale and weighted as follows: Very Important (4), Important (3), Slightly Important (2), Not Important (1) for Levels of Expressed Importance and Very High Performance (4), High Performance (3), Little Performance (2), No Performance (1) for levels of performance respectively. The

designed questionnaire was Validation by three experts. Cronbach Alpha coefficient was used for the reliability test and it yielded an overall reliability coefficient (α) for expressed importance: clusters 1-5 = 0.88, 0.84, 0.81, with an overall of 0.92 and level of performance: clusters 1-3 = 0.71, 0.86, 0.80, with an overall of 0.95 were obtained respectively. The data were generated and analyzed using mean to answer the research questions and t-test statistics to test the hypotheses.

The questionnaire was administered by the researcher directly to the respondents with the help of six research assistants. The use of research assistants was to facilitate the distribution and obtaining of the research instrument from the actual respondents and ensure that the level of loss of the instrument was reduced. The administered copies of the instrument were collected immediately after completion to minimize loss and also to achieve a maximum return rate. Out of 242 copies of the instrument administered, 217 copies were returned thus, reflecting a 90% retrieval rate. The respondents' information was gathered, and the results were examined using the Mean and Improvement Need Index (INI) for both Expressed Importance and Level of Performance scales respectively to answer the research questions. The improvement needs were determined by the formula;

$$PG = \bar{X}_r - \bar{X}_p, \text{ Where}$$

PG = Performance Gap

\bar{X}_r = Mean of the Required Category

\bar{X}_p = Mean of the Performance Category

In taking a decision, the value of PG with a positive (+) value indicated that improvement is needed because the mean Level of Performance in that item is lower than the mean of Expressed Importance. The value of PG with a negative (-) or zero (0) value indicated that no skill improvement is needed because the mean Level of Performance in that item is equal to or greater than the mean of Expressed Importance. However, for levels of improvement needed, the following were used as criterion; very high improvement needed 3.50- 4.00, high improvement needed 2.50- 3.49, moderate improvement needed 1.50 – 2.49 and low improvement needed 0.01 – 1.49 respectively. Data analysis was done using the Statistical Package for the Social Sciences (SPSS) version 23. The result of the data analyses was presented in tables 1 to 3 for the research questions. The hypotheses for the study were tested at 0.05 level of significance using t-test statistics. In taking a decision for hypotheses; where the P-value is greater or equal to 0.05 level of significance, the null hypothesis is accepted, but where the P-value is less than 0.05 level of significance, the null hypothesis is rejected.

Result and Findings

The results of this study presented and explained are based on the research questions as follows.

Research Question 1

Do Cashbook skills constitute improvement needed by accounting personnel for effective and efficient service delivery?

Table 1: Analysis of the Mean Responses of Respondents on the Perceived Levels of Importance and Expressed Levels of Performance on Cashbook Skills that constitute Improvement Needed by Accounting Personnel: N = 217

S/N	Skills Items	\bar{X}_R	\bar{X}_P	$\frac{Pg}{\bar{X}_R - \bar{X}_P}$	Remarks
1	Interpretation of cash book format	3.45	3.35	0.10	IN
2	Recording of dates of transactions	3.38	3.44	-0.06	INN
3	Recording of names of payers on the debit side	3.64	3.49	0.15	IN
4	Recording of receipt particulars on the debit side	3.65	3.39	0.26	IN
5	Recording of revenue vouchers on the debit side	3.35	3.35	0	INN
6	Entry of heads and sub-heads on the debit side	3.37	3.47	-0.10	INN
7	Recording of the number of debit side transactions in the bank column	3.42	3.49	-0.07	INN
8	Calculation of the total amount of debit-side transactions	4.00	3.41	0.59	IN
9	Recording of names of the receiver on the credit side	3.38	3.38	0	INN
10	Recording of payment particulars on the credit side	3.73	3.36	0.37	IN
11	Recording of payment vouchers on the credit side	3.72	3.32	0.40	IN
12	Entry of heads and sub-heads on the credit side	3.38	3.38	0	INN
13	Recording of the amount of credit side transaction in the bank column	3.65	3.43	0.22	IN
14	Calculation of the total amount of credit side transactions	3.38	3.39	-0.01	INN
15	Recording of payment voucher	3.67	3.27	0.40	IN
16	Balancing the cash book	3.77	3.35	0.42	IN
	GRAND MEAN	3.53	3.39	0.14	IN

Key: PG= Performance Gap; \bar{X}_R = Mean of the Required Category; \bar{X}_P = Mean of the Performance Category; IN= Improvement Needed; INN= Improvement Not Needed

The data in Table 1, show that 9 items out of 16 items had positive performance gap values that ranged from 0.10 to 0.59, this shows that the accounting personnel needs improvement in the 9 skill items. These items included 1, 3, 4, 8, 10, 11, 13, 15, 16 and overall respectively, while items 2, 5, 6, 7, 9, 12, and 14 indicated Improvement Not Needed because their performance gap (PG) value were zero or less than zero. Item 8 had moderate improvement needs because its performance gap value was within the criterion value of 1.50 – 2.49, but items with the least improvement needs were items 1, 3, 4, 10, 11, 13, 15 and 16 with criterion values within 0.01 – 1.49. Therefore, the result of the analysis had a grand performance gap of 0.14 which means that improvement is needed by accounting personnel in cash book skills.

Research Question 2

Do Bank Reconciliation skills constitute improvement needed by accounting personnel for effective and efficient service delivery?

Table 2: Analysis of the Mean Responses of Respondents on the Perceived Levels of Importance and Expressed Levels of Performance on Bank Reconciliation Skills that constitute Improvement Needed by Accounting Personnel: N = 217

S/N	Skills Items	\bar{X}_R	\bar{X}_P	$\frac{Pg}{\bar{X}_R - \bar{X}_P}$	Remarks
17	Interpretation of bank reconciliation as per bank statement balance format	3.65	3.34	0.31	IN
18	Interpretation of bank reconciliation as per cash book balance format	3.42	3.51	-0.09	INN
19	Recording of dishonoured cheques by the bank in the bank statement	3.80	3.36	0.44	IN
20	Recording of standing instructions given to the bank in the bank statement	3.48	3.32	0.16	IN

Table 2: Contd.,

21	Recording of bank charges in the bank statement	3.52	3.26	0.26	IN
22	Cheques paid into the bank but omitted in the bank statement	3.69	3.37	0.32	IN
23	Recording of the wrong debit given by the bank in the bank statement	3.68	3.35	0.33	IN
24	Recording of unpresented cheques in the cashbook	3.62	3.43	0.19	IN
25	Recording of interest allowed by the bank not recorded in the cashbook	3.53	3.31	0.22	IN
26	Recording of the amount directly deposited in the bank account in the cashbook	3.35	3.31	0.04	IN
27	Recording of interest and dividends collected by the bank in the cashbook	3.31	3.35	-0.04	INN
28	Recording of cheques issued but omitted to be recorded in the cashbook	3.49	3.36	0.13	IN
29	Recording of wrong credit given by the bank in the bank statement in the cashbook	3.38	3.48	-0.10	INN
30	Reconcile the cashbook with the bank statement	3.59	3.31	0.28	IN
	GRAND MEAN	3.53	3.36	0.17	IN

Key: *PG*= Performance Gap; \bar{X}_r = Mean of the Required Category; \bar{X}_p = Mean of the Performance Category; *IN*= Improvement Needed; *INN*= Improvement Not Needed

The data in Table 2 shows that 11 items out of 14 items had positive performance gap values that ranged from 0.04 to 0.44, this shows that the accounting personnel need improvement in the 11 skill items. These items included 17,19, 20, 21, 22, 23, 24, 25, 26, 30, 28 and overall respectively, while items 18, 27 and 29 indicated Improvement Not Needed because their performance gap (PG) values were less than zero. Although, items 17,19, 20, 21, 22, 23, 24, 25, 26, 30, and 28, had the least improvement needs because their performance gap value were within the criterion value of 0.01 – 1.49. However, the result of the mean analysis had a grand performance gap of 0.17 which means that improvement is needed by accounting personnel in bank reconciliation skills.

Research Question 3

Do Payrolling skills constitute improvement needed by accounting personnel for effective and efficient service delivery?

Table 3: Analysis of the Mean Responses of Respondents on the Perceived Levels of Importance and Expressed Levels of Performance on Payrolling Skills that constitute Improvement Needed by Accounting Personnel: N = 217

S/N	Skills Items	\bar{X}_R	\bar{X}_P	$\frac{Pg}{\bar{X}_R - \bar{X}_P}$	Remarks
31	Interpretation of payroll format	3.83	3.41	0.42	IN
32	Recording of date of account	3.68	3.28	0.40	IN
33	Recording of payee's department or unit	3.58	3.39	0.33	IN
34	Entry of payee's serial numbers and names	3.61	3.33	0.28	IN
35	Recording of payee's grade level	3.62	3.45	0.17	IN
36	Recording of payee's basic salaries	3.61	3.44	0.17	IN
37	Recording of payee's allowances	3.51	3.40	0.05	IN
38	Calculation of payee's gross emoluments	3.52	3.36	0.16	IN
39	Recording of payee's deductions	3.68	3.46	0.22	IN
40	Calculation of payee's total deductions	3.57	3.36	0.21	IN
41	Calculation of payee's total emoluments	3.57	3.46	0.11	IN
42	Calculation of total basic salaries of employees	3.71	3.32	0.39	IN

Table 3: Contd.,

43	Calculation of total gross emolument of employees in figure	3.47	3.41	0.06	IN
44	Writing of gross amount in words	3.61	3.43	0.18	IN
	GRAND MEAN	3.62	3.39	0.23	IN

Key: *PG*= Performance Gap; \bar{X}_r = Mean of the Required Category; \bar{X}_p = Mean of the Performance Category; *IN*= Improvement Needed; *INN*= Improvement Not Needed

The data in Table 3 shows that all 14 skill items overall had positive performance gap values ranging from 0.05 to 0.42, this shows that the accounting personnel needs improvement in all 14 skill items. Although, all the items had the least improvement needs because their performance gap value were within the criterion value of 0.01 – 0.49. However, the result of the analysis indicated a grand performance gap of 0.23 which means that improvement is needed by accounting personnel in payroll skills.

Null Hypotheses

Hypothesis (Ho₁):

No significant difference exists between the mean ratings of executive and officer cadre accounting personnel on the cashbook skills improvement needs.

Table 4: The t-test Analysis of the Mean Responses of Executive and Officers Cadre Accounting Personnel on the Cashbook Skills Improvement Needs: N=217

S/ N	Skills Items	Executive Cadre N = 142		Officer's Cadre N = 75		Df	T- Cal	P- Value	Remar k
		\bar{X}_1	Sd ₁	\bar{X}_2	Sd ₂				
1	Interpretation of cash book format	3.5 1	0.5 6	3.3 3	0.53	21 5	2.23	0.03	S
2	Recording of dates of transactions	3.3 9	0.6 4	3.3 6	0.54	21 5	0.32	0.75	NS
3	Recording of names of payers on the debit side	3.6 9	0.4 6	3.5 5	0.50	21 5	2.11	0.04	S
4	Recording of receipt particulars on the debit side	3.6 6	0.4 8	3.6 5	0.48	21 5	0.02	0.98	NS
5	Recording of revenue vouchers on the debit side	3.3 7	0.6 6	3.3 2	0.52	21 5	0.53	0.60	NS
6	Entry of heads and sub-heads on the debit side	3.3 7	0.5 5	3.3 7	0.49	21 5	0	0.59	NS
7	Recording of the amount of debit side transactions in the bank column	3.4 9	0.5 0	3.3 1	0.46	21 5	2.57	0.01	S
8	Calculation of the total amount of debit-side transactions	3.6 7	0.4 9	3.4 5	0.50	21 5	3.07	0.00	S
9	Recording of names of the receiver on the credit-side	3.3 9	0.6 4	3.3 5	0.53	21 5	0.55	0.58	NS
10	Recording of payment particulars on the credit-side	3.7 1	0.4 9	3.7 9	0.41	21 5	- 1.35	0.18	NS
11	Recording of payment vouchers on the credit side	3.6 7	0.5 0	3.8 1	0.39	21 5	- 2.17	0.03	S
12	Entry of heads and sub-heads on the credit side	3.3 9	0.6 4	3.3 5	0.53	21 5	0.55	0.56	NS
13	Recording of the amount of credit side transaction in the bank column	3.6 3	0.4 9	3.7 1	0.46	21 5	- 1.18	0.24	NS

Table 4: Contd.,

14	Calculation of the total amount of credit side transactions	3.3 9	0.6 4	3.3 5	0.53	21 5	0.55	0.58	NS
15	Recording of payment voucher	3.5 9	0.5 1	3.8 3	0.38	21 5	3.70	0.00	S
16	Balancing the cash book	3.7 5	0.4 3	3.8 0	0.40	21 5	- 0.77	0.44	NS
	GRAND	3.5 4	0.2 4	3.5 2	0.20	21 5	0.63	0.53	NS

Key: \bar{X}_1 = Mean of an executive cadre of accounting personnel; \bar{X}_2 = Mean of officer's cadre of accounting personnel; SD_1 = Standard deviation of an executive cadre of accounting personnel; SD_2 = Standard deviation of officer's cadre of accounting personnel; df = degree of freedom; **P-value** = Probability value (2-tailed); **t-cal** = test calculated; **S** = Significant; **NS** = Not Significant.

The data shows items 1, 3, 7, 8, 11, and 15 with values of 0 to 0.04 which are below the benchmark p-value of 0.05 at 215 degrees of freedom. The results show a significant difference exists between their responses to the items. Therefore, the null hypothesis for items 1, 3, 7, 8, 11, and 15 was rejected. But the null hypothesis for items 2, 4, 5, 6, 9, 10, 12, 13, 14, and 16 was not rejected because the items figures of the probability value which ranges from 0.18 to 0.98 are higher than 0.05. However, the result shows a grand p-value of 0.53 which is higher than the set p-value of 0.05 showing a non-significant value. The null hypothesis is accepted because no significant difference exists between the mean ratings of executive and officer cadre accounting personnel on the cashbook skills improvement needs. However, the result of the analysis indicated that the executive cadre had a grand mean of 3.54, while the officer's cadre had a grand mean of 3.52 indicating that the officer's cadre accounting personnel requires more improvement in cashbook skills.

Hypothesis (Ho₂):

No significant difference exists between the mean ratings of accounting personnel with HND and those with Degree academic qualifications on bank reconciliation skills improvement needs

Table 5: The t-test Analysis of the Mean Responses of Accounting Personnel with HND and Degree Academic Qualifications on Bank reconciliation Skills Improvement Needs: N=217

S/N	Skills Items	HND N = 109		Degree N = 108		Df	T-Cal	P-Value	Remark
		\bar{X}_1	Sd ₁	\bar{X}_2	Sd ₂				
17	Interpretation of bank reconciliation as per bank statement balance format	3.62	0.53	3.69	0.50	215	-1.14	0.25	NS
18	Interpretation of bank reconciliation as per cash book balance format	3.42	0.53	3.42	0.61	215	0.07	0.95	NS
19	Recording of dishonoured cheques by the bank in the bank statement	3.88	0.33	3.72	0.49	215	2.81	0.00	S
20	Recording of standing instructions given to the bank in the bank statement	3.49	0.54	3.47	0.59	215	0.18	0.86	NS
21	Recording of bank charges in the bank statement	3.54	0.50	3.50	0.50	215	0.60	0.55	NS
22	Cheques paid into the bank but omitted in the bank statement	3.82	0.39	3.56	0.51	215	4.31	0.00	S
23	Recording of the wrong debit given by the bank in the bank statement	3.76	0.43	3.60	0.55	215	2.41	0.02	S

Table 5:Contd.,

24	Recording of unrepresented cheques in the cashbook	3.71	0.50	3.55	0.62	215	1.98	0.05	NS
25	Recording of interest allowed by the bank not recorded in the cashbook	3.55	0.51	3.51	0.54	215	0.58	0.56	NS
26	Recording of the amount directly deposited in the bank account in the cashbook	3.33	0.58	3.36	0.63	215	-0.26	0.79	NS
27	Recording of interest and dividends collected by the bank in the cashbook	3.36	0.57	3.27	0.65	215	1.08	0.28	NS
28	Recording of cheques issued but omitted to be recorded in the cash book	3.42	0.53	3.56	0.55	215	-1.81	0.07	NS
29	Recording of wrong credit given by the bank in the bank statement in the cash book	3.39	0.58	3.37	0.64	215	0.18	0.86	NS
30	Reconcile the cash book with the bank statement	3.61	0.49	3.57	0.53	215	0.32	0.75	NS
	GRAND	3.56	0.24	3.50	0.31	215	1.42	0.16	NS

Key: \bar{X}_1 = Mean of HND academic qualification accounting personnel; \bar{X}_2 = Mean of degree academic qualification of accounting personnel; SD_1 = Standard deviation of HND academic qualification accounting personnel; SD_2 = Standard deviation degree academic qualification accounting personnel; df = degree of freedom; **P-value**= Probability value (2-tailed); **t-cal**= test calculated; **S**= Significant; **NS**= Not Significant.

The data shows items 19, 22, and 23 had a probability value of 0, 0, and 0.02 which is below the benchmark p-value of 0.05 at 215 degrees of freedom. This means that there is a significant difference regarding those skill items. Therefore, the null hypothesis for items 19, 22, and 23 was rejected. But the null hypothesis for items 17, 18, 20, 21, 24, 25, 26, 27, 28, 29, and 30 was not rejected because items figures of the p-value which ranges from 0.05 to 0.95 are higher or equal to 0.05. However, the result shows a grand p-value of 0.16 which is higher than the set p-value of 0.05 showing a non-significant value. The null hypothesis is accepted because no significant difference exists between the mean ratings of accounting personnel HND and Degree academic qualification on bank reconciliation skills improvement needs. However, the result of the analysis shows that HND accounting personnel had a grand mean of 3.56, while Degree academic qualification had a grand mean of 3.50 indicating that degree academic qualification accounting personnel needs more improvement in bank reconciliation skills.

Hypothesis (H₀₃):

No significant difference exists between the mean ratings of 5-10 years and above 10 years of experience of accounting personnel on payroll skills needed for improvement.

Table 6: The t-Test Analysis of the Mean Responses of 5-10 Years and Above 10 Years of Experience of Accounting Personnel on Payrolling Skills Improvement Needs: N=217

S/ N	Skills Items	5-10 Years N = 116		Above 10 Years N = 101		Df	T-Cal	P- Value	Remark
		\bar{X}_1	Sd ₁	\bar{X}_2	Sd ₂				
31	Interpretation of payroll format	3.62	0.36	3.63	0.35	215	-0.27	0.79	NS
32	Recording of date of account	3.41	0.37	3.5	0.36	215	-2.65	0.01	S

Table 6: Contd.,

33	Recording of payee's department or unit	3.52	0.37	3.45	0.36	215	1.44	0.15	NS
34	Entry of payee's serial numbers and names	3.47	0.37	3.46	0.32	215	0.37	0.71	NS
35	Recording of payee's grade level	3.61	0.35	3.46	0.34	215	3.02	0.05	NS
36	Recording of payee's basic salaries	3.52	0.34	3.52	0.38	215	-0.06	0.96	NS
37	Recording of payee's allowances	3.49	0.37	3.41	0.36	215	1.59	0.11	NS
38	Calculation of payee's gross emoluments	3.44	0.41	3.45	0.39	215	-0.11	0.91	NS
39	Recording of payee's deductions	3.59	0.33	3.56	0.41	215	0.64	0.52	NS
40	Calculation of payee's total deductions	3.50	0.37	3.42	0.34	215	1.52	0.13	NS
41	Calculation of payee's total emoluments	3.48	0.35	3.55	0.38	215	-1.42	0.16	NS
42	Calculation of total basic salaries of employees	3.54	0.34	3.49	0.38	215	1.18	0.24	NS
43	Calculation of total gross emolument of employees in figure	3.42	0.36	3.44	0.37	215	-0.36	0.72	NS
44	Writing of gross amount in words	3.48	0.37	3.56	0.35	215	-1.61	0.11	NS
	GRAND	3.52	0.13	3.50	0.08	215	1.40	0.16	NS

Key: \bar{X}_1 = Mean of accounting personnel with 1-10 years of experience; \bar{X}_2 = Mean of accounting personnel with above 10 years of experience; SD_1 = Standard deviation of accounting personnel with 1-10 years of experience; SD_2 = Standard deviation of accounting personnel with above 10 years of experience; df = degree of freedom; **P-value** = Probability value (2-tailed); **t-cal** = test calculated; **S** = Significant; **NS** = Not Significant.

The data shows item 32 had a probability value of 0.01 which is below the benchmark p-value of 0.05 at 215 degrees of freedom. This means that there is a significant difference regarding that skill item. Therefore, the null hypothesis for item 32 was rejected. But the null hypothesis for items 31, 33, 34, 35, 36, 37, 38, 38, 40, 41, 42, 43 and 44 was not rejected because items figures of the p-value which ranges from 0.11 to 0.96 are higher than 0.05. However, the result shows a grand p-value of 0.16 which is higher than the set p-value of 0.05 showing a non-significant value. The null hypothesis is accepted because no significant difference exists between the mean ratings of accounting personnel with 1-10 years of experience and above 10 years of experience on the payroll skills improvement needs. However, the result of the analysis indicated that accounting personnel with 1-10 years of experience had a grand mean of 3.52, while accounting personnel with above 10 years of experience had a grand mean of 3.50 indicating that accounting personnel with above 10 years of experience need more improvement in payroll skills.

Discussion of Findings

The results of this study discussed the three research questions and the three null hypotheses tested. The results on cash book skills revealed that accounting personnel needs skills improvement in 9 skills items. The skills include; interpretation of cash book format, recording of names of payers and receipt particulars on the debit side, calculation of the total amount of debit side transactions, recording of payment particulars and payment vouchers on the credit side, recording of the

amount of credit side transaction in the bank column, recording of payment voucher and balancing the cash book. This is in agreement with the view of Raji (2012), accounting personnel skills as follows; management skills, adjustment skills, and business skills. The results also showed that accounting personnel did not need improvement in 7 skill items. The skills include; recording of dates of transactions, recording of revenue vouchers on the debit side, entry of heads and sub-heads on the debit side, recording of the amount of debit side transaction in the bank column, recording of names of receiver, heads and sub-heads on the credit side and calculation of the total amount of credit side transactions. In general, accounting personnel needs improvement in cash book skills to perform accounting activities efficiently and effectively. Rajaram (2008) found low levels of financial controlling skills in many business organizations specifically noting the need for improvement in the skills which is in agreement with the results gathered from this study. The result of hypothesis 1 revealed 6 items with a probability value below the benchmark probability value of 0.05. Therefore, the hypothesis of no significant difference between the mean responses of executive and officers cadre on the cash book skills improvement needs of accounting personnel based on 6 skill items was rejected. But, the hypothesis of no significant difference for 10 skill items was accepted because the p-value of the items were higher than 0.05. However, the results indicate a probability value of 0.53 which shows a null hypothesis of no significant difference between the mean responses of executive and officer's cadre on the cash book skills improvement needs of accounting personnel was upheld. (See Table 4).

The results on bank reconciliation skills revealed that accounting personnel needs skills improvement in 11 skills items. The skills include; interpretation of bank reconciliation as per bank statement balance format, recording of the amount directly deposited in the bank account in the cash book, recording of cheques issued but omitted to be recorded in the cashbook, and reconciling the cash book with the bank statement. This is in agreement with Fouche and Kgapola (2016) that for accountants to progress in their careers, they need intellectual skills, bank reconciliation skills, technical and functional skills, interpersonal skills, communication skills, and management skills. Management efficiency depends on the accountant to know the cash and bank balances of the organization. The results also showed that improvement of accounting personnel are not needed in 3 skill items. The skill items include; interpretation of bank reconciliation as per cash book balance format, recording of interest and dividend collected by the bank in the cashbook, and recording of wrong credit given by the bank in the bank statement in the cashbook. Generally, the result indicated that the accounting personnel need improvement in bank reconciliation skills to perform accounting activities efficiently and effectively. The results are also in agreement with Umeji and Obi (2014) who discovered that control of inventory, financial record-keeping and determination of price skills are very important by the business owner, but the levels of possession were still below expectations. The result of hypothesis 2 showed 3 items with probability value below the benchmark value of 0.05. Hence, the null hypothesis which states that no significant difference exists between the mean responses of HND and Degree qualifications of accounting personnel on the cash book skills improvement needs for the 3 skill items was rejected. But, the hypothesis which states no significant difference for 11 skill items was accepted since the probability value of the items was equal to or higher than 0.05. However, the result indicates a probability value of 0.16 which shows the null hypothesis of no significant difference between the mean responses of executive and officer's cadre on the cash book skills improvement needs of accounting personnel was upheld. (See Table 5).

The results shown on payrolling skills revealed accounting personnel needs skills improvement in all 14 skills items. The skill items include; the interpretation of payroll format, recording of the date of the account, recording of payee's department or unit, entry of payee's serial numbers and names, recording of payee's grade level, recording of

payee's basic salaries and recording of payee's allowances. Generally, the result indicated that the accounting personnel need improvement in payroll skills to perform accounting activities efficiently and effectively. This is in agreement with Seedwell (2015) who noted that Accounting graduates are viewed favorably by companies for their measurement abilities, writing and reporting skills (salaries, allowances, gross emoluments, and deductions), and research abilities. Management efficiency depends on the accountant to know the cash and bank balances of the organization. Therefore, this study also is in agreement with the conclusions of Van der Nest and Zyl (2009) who noticed a shortage of financial management, accounting, and auditing skills. It was observed that accounting personnel need improvement in payroll skills to ensure employees' financial benefits are timely obtained. The result of hypothesis 3 showed 1 item with a probability value below the benchmark probability value of 0.05. Hence, the null hypothesis of no significant difference between the mean responses of accounting personnel on the cash book skills improvement needs for the 1 skill item was rejected. On the other hand, the hypothesis of no significant difference for 13 skill items was accepted since the p-value of the items, ranging was greater than 0.05. However, the result of the results indicated a p-value of 0.16 which shows that the null hypothesis of no significant difference between the mean responses of 1-10 years and above 11 years of experience accounting personnel on the cash book skills improvement needs was upheld. (See Table 6)

CONCLUSIONS

The investigation aimed to determine the accounting skills improvement needs of accounting personnel in the Federal Capital Territory, Abuja. Data were collected, analyzed, and interpreted. Based on the study's results, it was revealed that the accounting personnel needs improvement in cash book, bank reconciliation, payroll, voucher administration, and vote control book skills to carry out effective and efficient accounting activities which will enhance service delivery in the Federal Capital Territory, Abuja.

Implications of the Findings

This study has far-reaching implications for training institutions and accounting personnel. The study's results revealed accounting personnel needs improvement in the cashbook, bank reconciliation, and payroll. This implies that unless accounting personnel improves their skills which could be done through organizing programmes and creating opportunities for training and retraining, the problems of providing accounting information will continue to persist. 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 cash book, bank reconciliation, payroll, voucher administration and vote control book skills for accounting programmes. This study would also have affect society as the problems of the employees could cause poverty in their families thereby affecting the standing of leaving of the people in the FCT, Abuja. However, based on the study's results, it was revealed that accounting personnel needs skills improvement to address the challenges of financial irregularities and to ensure efficient and effective performance of the accounting personnel.

Recommendations

The following recommendations emanated from the study's results:

- Government should organize seminars, workshops and conferences for accounting personnel to build the capacity of accounting personnel how to effectively and efficiently perform cash book, bank reconciliation, and payroll.

- Accounting personnel should develop the attitude through the acquisition of education and skill development resources to better equip them to become more efficient and effective in carrying out accounting activities.
- Accounting professional bodies should provide regular assistance through supervision and training of accounting personnel on cash book, bank reconciliation, and payrolling.
- The government and non-governmental agencies need to provide adequate working tools and equipment for accounting personnel in all establishments.

Suggestions for Further Study

The researcher states the followings areas in which subsequent studies could be carried out:

- Skills improvement needs of accounting teachers for effective teaching of accounting in secondary schools
- Skills improvement needs of accounting personnel in other states.

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