Accounting Curriculum Alignment and Graduate Employability in Nigerian Polytechnics

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ABSTRACT

This study examined the relevance, effectiveness, and industrial needs of the accounting curriculum in Nigerian polytechnics. The research was motivated by growing concerns that accounting graduates, while theoretically sound, often lack the practical, digital, and professional skills required by industry. Using a descriptive survey design, data were collected from 356 respondents, comprising lecturers, final year students, recent graduates, and employers across selected polytechnics in Nigeria. A structured questionnaire was validated through expert review and pilot testing, achieving reliability coefficients above 0.70. Data were analyzed using descriptive statistics, correlation, and regression techniques. Findings revealed that the accounting curriculum, though relevant in providing core financial reporting and taxation knowledge, is outdated in emerging areas such as data analytics, forensic accounting, ICT-based accounting tools, and sustainability reporting. Curriculum effectiveness was found to be moderate, with teaching largely delivered through traditional lecture methods, lacking modern pedagogical practices such as case studies, simulations, and ICT-based learning. Industry linkages, particularly the Students Industrial Work Experience Scheme (SIWES), were poorly implemented and inconsistently supervised, reducing their impact on employability. Regression results showed that curriculum effectiveness had the strongest influence on employability, followed by curriculum relevance and industry linkages, jointly explaining 58% of the variance in graduate employability outcomes. The study concludes that while Nigerian polytechnic curricula provide a strong theoretical base, they fall short of preparing graduates for modern workplace realities. It recommends continuous curriculum reviews by NBTE in collaboration with professional bodies, pedagogical reforms to integrate student-centered and technology-driven methods, stronger industry linkages through structured SIWES, and greater investment in ICT infrastructure. The findings reinforce the Human Capital and Stakeholder Theories, emphasizing that curriculum reform must align educational outcomes with industrial expectations to enhance graduate employability and contribute to national development.

Keywords: Accounting curriculum, Polytechnic education, Curriculum relevance, Curriculum effectiveness, Industry linkages, Employability.

INTRODUCTION

Nigeria's polytechnic system is mandated to provide technical and vocational education aimed at producing middle-level manpower that is practically oriented and industry-ready. In accounting, the National Board for Technical Education (NBTE) stipulates minimum standards that cover core areas such as financial accounting, cost and management accounting, taxation, auditing, and public sector accounting [1]. However, the rapid evolution of accounting practice, driven by globalization, digitalization, and the adoption of international standards, raises questions about the adequacy of the current curriculum [2]. Globally, the International Accounting Education Standards Board (IAESB) has emphasized outcome-based accounting education,

highlighting the need for graduates to possess not only technical knowledge but also professional skills, values, and attitudes [3]. In particular, the International Education Standards (IES) stress competencies in technologyenabled accounting, professional skepticism, and data analytics, all of which are increasingly demanded by modern employers [4]. In Nigeria, professional bodies such as the Institute of Chartered Accountants of Nigeria (ICAN) and the Association of National Accountants of Nigeria (ANAN) have updated their syllabi to align with international standards, emphasizing ICT competencies, forensic accounting, and sustainability reporting ([5];[6]). These developments imply that the polytechnic accounting curriculum must evolve correspondingly if graduates are to remain competitive and employable. Empirical studies confirm this gap. For example, [7] found that most African accounting curricula, including Nigeria's, lag in integrating data analytics and sustainability accounting.

Similarly, [8] observed that while Nigerian polytechnic graduates perform well in basic financial reporting, they struggle with applied technological tools such as accounting software and ERP systems. Employers consistently report that accounting graduates lack problem-solving skills, critical thinking, and adequate exposure to digital platforms ([2];[9]). Despite existing reforms, evidence suggests that the Nigerian polytechnic accounting curriculum is not sufficiently aligned with industry needs. Studies show a persistent gap between what is taught and what employers require, particularly in the areas of ICT, data analytics, and sustainability reporting ([8];[7]). This misalignment reduces the employability of graduates, forcing employers to invest in costly retraining [2]. The Students Industrial Work Experience Scheme (SIWES), designed to bridge theory–practice gaps, has also shown limited effectiveness. [10] found that many students are placed in unrelated organizations or receive inadequate supervision, thereby diminishing the intended practical benefits. Employers have equally raised concerns about the weak integration of SIWES into academic assessment, further reducing its impact [7]. Furthermore, regulatory and professional changes are outpacing curricular reforms. The 2021 ICAN syllabus and IAESB's revised International Education Standards both emphasize digital skills, ethics, and outcome-based learning ([5];[3]). Without corresponding updates in polytechnic curricula, students risk being unprepared for the professional certification pathway and the modern workplace.

Finally, emerging areas such as sustainability/ESG reporting and public sector financial management under IPSAS remain poorly covered in Nigerian polytechnic curricula ([4];[8]). This creates a situation where graduates are technically underprepared for evolving accounting roles. The central problem, therefore, is the misalignment between the accounting curriculum of Nigerian polytechnics and the competence expectations of industry, regulators, and professional bodies.

Objectives of the Study

The main objective of this study is to evaluate the relevance, effectiveness, and industrial alignment of the accounting curriculum in Nigerian polytechnics.

The specific objectives are to:

i. assess the relevance of curriculum content to current and emerging accounting roles; ii. examine the effectiveness of pedagogy, assessment strategies, and learning resources; iii. evaluate the extent and quality of industry linkages (e.g., SIWES, guest lectures, projects);

iv. determine the relationship between curriculum quality and graduate employability; and

v. identify constraints to curriculum delivery and propose an actionable improvement framework.

Research Questions

i. To what extent does curriculum content reflect current industry competencies?

ii. How effective are teaching, assessment, and facilities in achieving learning outcomes? iii. How strong are industry linkages, and how do they influence competency acquisition?

iv. What is the effect of curriculum quality on employability and workplace performance?

v. What actionable steps can bridge curriculum–industry gaps within NBTE and professional expectations?

Research Hypotheses

H_{01}: Curriculum relevance has no significant effect on graduate employability.

H_{02}: Pedagogy and assessment effectiveness have no significant effect on workplace performance.

H_{03}: Industry linkages have no significant effect on employability.

H_{04}: Curriculum quality drivers jointly have no significant effect on employability and performance.

Limitations of the Study

The study is limited by its reliance on self-reported data, which may be subject to bias. It is also constrained by geographical coverage, as only a selection of polytechnics will be surveyed. Furthermore, cross-sectional data may not capture long-term changes in curriculum relevance or effectiveness.

LITERATURE REVIEW

Conceptual Review

A curriculum refers to a structured plan that outlines the content, teaching methods, learning experiences, and assessment strategies designed to achieve specific educational outcomes ([11];[10]). In the Nigerian context, the National Board for Technical Education (NBTE) mandates curricula for polytechnics to emphasize technical competence and industry relevance [1]. The polytechnic accounting curriculum is designed to produce middlelevel manpower capable of applying accounting principles in public and private sector organizations [2]. However, recent global and local evidence suggests that curricula are often outdated relative to emerging demands such as data analytics, sustainability reporting, and financial technology applications [7]. Curriculum relevance refers to the degree of alignment between what is taught and the skills required in the labour market [4]. In accounting, relevance implies embedding content on IFRS/IPSAS, taxation reforms, auditing software, ERP systems, and sustainability reporting [8]. Studies in Nigeria have found that accounting graduates often perform well in manual accounting but lack practical exposure to digital tools, limiting their employability [9].

Curriculum effectiveness relates to how well pedagogy, assessment, and learning resources enable students to achieve intended learning outcomes [13]. Effective delivery in accounting education should include problembased learning, case studies, simulations, and applied assessments [14]. In Nigeria, many polytechnics rely on traditional lecture methods with limited ICT resources, leading to gaps in applied knowledge [10]. Industry linkages through SIWES, guest lectures, curriculum advisory boards, and internships bridge the gap between classroom learning and real-world practice [15]. When structured well, SIWES enhances professional development, but studies report that many students are placed in irrelevant organizations with poor supervision [10]. Employability, therefore, is shaped not only by curriculum content but also by the quality of school–industry partnerships [2].

THEORETICAL REVIEW

Human Capital Theory [16] posits that education and training enhance individual productivity and earnings. Applied to polytechnic accounting, investment in curriculum modernization should yield graduates with higher employability and industry relevance. Studies support that countries investing in practical and technology-driven accounting education enjoy better graduate outcomes [4]. [11] model emphasizes alignment between objectives, learning experiences, and evaluation, while Outcome-Based Education stresses competency-based delivery [17]. These frameworks justify the need to redesign the polytechnic accounting curriculum to embed competency mapping with ICAN, ANAN, and IAESB standards ([3]; [5]).

Stakeholder Theory [18] highlights the importance of satisfying diverse stakeholders: students, lecturers, employers, regulators, and professional bodies in curriculum design. Accounting curricula gain legitimacy when employer feedback and industry participation are integrated [2].

Empirical Review

Empirical evidence on the accounting curriculum in Nigerian polytechnics reveals persistent gaps in relevance, effectiveness, and industrial alignment. Several studies have consistently demonstrated that while curricula provide foundational accounting knowledge, they often fail to capture emerging skills demanded by the labour market. For instance, [2] observed that polytechnic curricula remain largely theoretical and content-heavy, with limited attention to practical skill development. Similarly, [7], in a cross-country African study, highlighted deficiencies in areas such as data analytics, forensic accounting, and sustainability reporting, competencies increasingly required by employers across both private and public sectors. In the Nigerian context, [8] further confirmed that although graduates are competent in basic financial reporting, they struggle with applied technological tools such as enterprise resource planning (ERP) systems, e-tax compliance software, and computer-assisted auditing techniques. This underscores the need for continuous alignment of curriculum content with evolving industry demands.

Beyond content relevance, questions of effectiveness in pedagogy and delivery also surface. [11] emphasized the importance of interactive, practice-based teaching methods in developing professional skills. However, studies suggest that many Nigerian polytechnics still rely heavily on traditional lecture-based [2]. [9] empirically demonstrated that students taught using ICT-driven approaches such as Excel-based projects and accounting software performed significantly better in problem-solving tasks compared to those exposed only to traditional methods. Likewise, [19] noted that lecturers' limited exposure to IFRS and IPSAS undermines effective curriculum delivery, particularly in courses requiring specialized knowledge. These findings indicate that curriculum effectiveness depends not only on what is taught but also on how it is taught, as outdated pedagogy and under-resourced environments hinder the acquisition of industry-ready skills. Industry linkages, particularly through the Students Industrial Work Experience Scheme (SIWES), have been positioned as a bridge between theory and practice. Yet, empirical results remain mixed.

[10] reported that many accounting students are placed in organizations unrelated to their field, which limits the scheme's developmental impact. Conversely, [15] found that structured SIWES placements, when supervised jointly by industry and academics, significantly enhanced students' professional competence and employability. Internationally, [20] and [21] provide further evidence that internships are critical to skill acquisition, signalling that Nigeria's challenge lies not in the concept of SIWES but in its execution. Weak school–industry collaboration, inadequate supervision, and lack of structured assessment reduce its effectiveness, thereby undermining the programme's intended goals. Emerging empirical insights increasingly highlight the urgency of integrating ICT, data analytics, and sustainability into accounting education. [4] found that accounting graduates from programmes embedding digital competencies achieved higher employment rates in Europe, a finding echoed by [7] across Africa. In Nigeria, [9] stressed that employers now expect graduates to demonstrate proficiency in QuickBooks, Sage, SAP, and advanced Excel analytics, while [22] argued for the integration of sustainability reporting into curricula given its growing importance in corporate accountability. However, the pace of curriculum reform has been slow, and most polytechnics remain behind in embedding these emerging themes [8].

Critically, the reviewed studies converge on the fact that Nigerian polytechnic accounting curricula remain misaligned with both professional and industrial expectations, but they diverge on explanations and solutions. While some scholars emphasize content deficiencies ([2];[7]), others highlight delivery inefficiencies due to outdated pedagogy and underqualified lecturers ([9];[19]). Still, others point to weak industry collaboration and poor execution of SIWES [10]. A notable limitation of many empirical studies, however, is their single stakeholder focus, often relying on either student or employer perspectives. Few studies integrate feedback from lecturers, regulators, employers, and graduates simultaneously, leading to fragmented insights. Moreover, limited work has been done on how curriculum effectiveness interacts with industry linkages to determine employability outcomes.

In summary, the empirical literature provides valuable insights but also reveals significant gaps. The general consensus is that accounting curricula in Nigerian polytechnics require substantial updating to address ICT, analytics, and sustainability competencies, while also improving delivery methods and strengthening industry partnerships. Nevertheless, the fragmented and often narrow scope of existing research calls for a comprehensive, multi-stakeholder study that holistically evaluates curriculum relevance, effectiveness, and industrial alignment. This study seeks to fill that gap by adopting a broad empirical framework that captures multiple perspectives and emphasizes emerging skill domains.

METHODOLOGY

Research Design

The study adopted a descriptive survey design. This design was considered appropriate because it allowed the

researcher to collect data from multiple stakeholders - students, lecturers, graduates, and employers, regarding the relevance, effectiveness, and industrial alignment of the polytechnic accounting curriculum. The design enabled the examination of relationships among variables such as curriculum relevance, pedagogy effectiveness, industry linkages, and employability outcomes without manipulating the study environment [23]. This study focuses on the content, pedagogy, facilities, and industry linkages of the Accounting curriculum in Nigerian polytechnics. It covers selected federal and state polytechnics across Nigeria's geo-political zones, with attention to NBTE accreditation status. Respondents include lecturers, HND/ND students, graduates, and employers of labour.

Population of the Study

The population of the study comprised lecturers, final-year ND and HND accounting students, recent graduates (within three years), and employers of polytechnic accounting graduates across selected federal and state polytechnics in Nigeria. According to NBTE accreditation reports [1], there are over 60 accredited polytechnics offering accountancy programmes, from which the study drew its sampling frame.

Sample Size and Sampling Technique

A multi-stage sampling technique was employed. In the first stage, polytechnics were stratified according to geopolitical zones. In the second stage, one federal and one state polytechnic were randomly selected from each zone. Within each polytechnic, lecturers and students were selected using stratified random sampling, while graduates and employers were identified using purposive sampling. The sample size was determined using Taro Yamane's (1967) formula:

$$n = N / (1 + N(e)^2)$$

Where: n = sample size N = population size e = level of precision (0.05)

Based on an estimated accessible population of 2,500, the sample size was 345 respondents. To accommodate non-responses, 380 questionnaires were distributed.

Sources of Data

The study relied on primary data, which were collected through a structured questionnaire. Secondary data were obtained from NBTE reports, ICAN and ANAN syllabi, IAESB standards, and related academic journals to support the instrument design and contextualization.

Validity and Reliability of the Instrument

To ensure content validity, the questionnaire was reviewed by three experts: one curriculum specialist, one accounting academic, and one industry practitioner. A pilot test was conducted with 30 respondents from a polytechnic not included in the final study. Cronbach's alpha was used to test internal consistency, and all constructs exceeded the 0.70 threshold, confirming reliability [24].

Method of Data Collection

The researcher personally administered questionnaires to lecturers and students with the assistance of research assistants. Online forms were distributed to graduates and employers for broader reach. Respondents were assured of confidentiality and anonymity. Out of 380 distributed questionnaires, 356 were returned, representing a 93.7% response rate.

Method of Data Analysis

Data were coded and analyzed using SPSS and SmartPLS. Descriptive statistics (mean, frequency, percentages) summarized demographic and item responses. Reliability was assessed using Cronbach's alpha and composite reliability. Validity was checked through exploratory and confirmatory factor analyses.

Hypotheses were tested using multiple regression and partial least squares structural equation modeling (PLSSEM). The model specification was: $EMP = \beta_0 + \beta_1 REL + \beta_2 EFF + \beta_3 IND + \varepsilon$

Where:

EMP = Employability outcome

REL = Curriculum relevance

EFF = Curriculum effectiveness

IND = Industry linkages

Diagnostic checks included tests for multicollinearity (VIF < 5), heteroskedasticity, and model fit indices in SEM.

Ethical Considerations

Ethical approval was obtained from the Polytechnic Research Ethics Committee. Participation was voluntary, informed consent was obtained, and responses were treated with confidentiality. Data were used strictly for academic purposes.

RESULTS AND DISCUSSION OF FINDINGS

This section presents the analysis of the data collected, the results of the statistical tests, and the discussion of findings. The analysis was guided by the research questions and hypotheses outlined in Chapter One. A total of 356 questionnaire were retrieved out of 380 distributed, giving a 93.7% response rate, which was considered adequate for analysis.

Demographic Characteristics of Respondents

Table1: Demographic Profile of Respondents (n=356)

Variable	Category	Frequency	Percentage (%)
Gender	Male	210	59.0
	Female	146	41.0
Educational Status	ND II	120	33.7
	HND II	98	27.5
	Lecturers	55	15.4
	Graduates/Employers	83	23.3
Years of Experience	< 2 years	140	39.3
	2–5 years	115	32.3
	6+ years	101	28.4

Source: Field Survey, 2025

Descriptive Statistics of Study Variables

Table2: Descriptive Statistics of Constructs

Construct	Mean	SD	Interpretation
Curriculum Relevance (REL)	3.65	0.78	Moderately High
Curriculum Effectiveness (EFF)	3.42	0.81	Moderate
Industry Linkages (IND)	3.15	0.85	Fair
Employability Outcomes (EMP)	3.28	0.80	Fair

Source: SPSS Output, 2025

Reliability and Validity Tests

Cronbach's alpha values ranged from 0.78 to 0.88, exceeding the 0.70 threshold, confirming instrument reliability. Exploratory Factor Analysis (EFA) showed all items loaded above 0.60, and Confirmatory Factor Analysis (CFA) confirmed good convergent validity with AVE > 0.50.

Correlation Analysis

Table3: Correlation Matrix

Variable	REL	EFF	IND	EMP
REL	1			
EFF	.521**	1		
IND	.437**	.498**	1	
EMP	.564**	.603**	.489**	1

Note: **Correlation significant at 0.01 level (2-tailed).**

Regression Analysis

Table4: Regression Results (Dependent Variable: Employability)

Predictor	Beta	t-value	Sig. (p)
Curriculum Relevance (REL)	0.312	4.85	.000***
Curriculum Effectiveness (EFF)	0.389	6.72	.000***
Industry Linkages (IND)	0.278	4.21	.000***

$R^2 = 0.58$; Adj. $R^2 = 0.57$; $F_{(3,352)} = 163.24$; $p < 0.001$

Test of Hypotheses

H_{01}: Rejected. Curriculum relevance significantly affects graduate employability ($\beta=0.312$, $p<0.001$).

H_{02}: Rejected. Pedagogy and assessment effectiveness significantly affect workplace performance ($\beta=0.389$, $p<0.001$).

H_{03}: Rejected. Industry linkages significantly affect employability (β=0.278, p<0.001). H_{04}: Rejected. Curriculum quality drivers jointly have a significant effect on employability and performance (R²=0.58, p<0.001).

DISCUSSION OF FINDINGS

The findings of this study revealed that curriculum relevance, curriculum effectiveness, and industry linkages significantly and positively influence graduate employability and workplace performance among accounting students in Nigerian polytechnics. These results resonate strongly with prior empirical and theoretical studies.

First, the significant effect of curriculum relevance on employability supports earlier findings by [2], who reported that graduate employability improves when curricula are aligned with industry-required skills. Similarly, [7] found across multiple African countries that accounting graduates struggled to meet workplace expectations due to outdated curricula that excluded emerging competencies such as forensic accounting, sustainability reporting, and data analytics. In this study, the positive relationship between curriculum relevance and employability suggests that Nigerian polytechnic curricula that incorporate IFRS, IPSAS, taxation reforms, and digital accounting technologies are more likely to produce graduates who can adapt to dynamic professional roles.

Second, curriculum effectiveness captured through pedagogy, assessment methods, and resources had the strongest effect on employability ($\beta = 0.389$). This finding corroborates [14], who emphasized that interactive, practice-oriented teaching produces better learning outcomes in accounting education. [9] also demonstrated that Nigerian accounting students taught with ICT-based tools outperformed those taught by traditional methods in applied problem solving. Similarly, [19] argued that without continuous professional development for lecturers, especially in IFRS and IPSAS, curriculum delivery would remain ineffective. By confirming that pedagogy and assessment approaches play a more substantial role than content alone, this study underscores the need for a paradigm shift in Nigerian polytechnic teaching strategies.

Third, industry linkages significantly predicted employability ($\beta = 0.278$), a finding consistent with [15], who observed that structured industry engagement enhances professional confidence and skill acquisition among Nigerian technical education students. However, this study also reflects the concerns raised by [10], who found that SIWES in many polytechnics fails to meet its objectives due to poor supervision and misaligned placements. International evidence also confirms this trend: [20] reported that structured internships in higher education significantly improved graduates' self-efficacy and career outcomes, while [21] found that accounting graduates with internship experience had superior employability. These converging results highlight that SIWES can be transformative if properly managed, but weak institutional–industry partnerships in Nigeria dilute its effectiveness.

Moreover, the results showing the importance of ICT and emerging skills echo findings from global studies. [4] demonstrated that embedding ICT and data analytics in accounting education improved graduate employment outcomes across Europe. In Africa, [7] observed similar gaps, while [9] stressed that Nigerian employers now expect proficiency in QuickBooks, Sage, SAP, and advanced Excel analytics. The relatively moderate mean score of curriculum effectiveness (M=3.42) in this study suggests that while Nigerian polytechnics have begun to incorporate these competencies, significant gaps remain in pedagogy and infrastructure. Finally, the joint significance of curriculum drivers (R² = 0.58) reinforces the Human Capital Theory [16], which posits that educational investment enhances productivity and employability. The findings also align with Stakeholder Theory [18], as curriculum reforms that integrate employer input and professional body standards (ICAN, ANAN, IAESB) appear to yield more industry-ready graduates. Critically, however, this study identifies persistent challenges: outdated pedagogy, inadequate ICT facilities, and poorly executed SIWES. These findings converge with those of [8], who concluded that while Nigerian accounting graduates have strong theoretical foundations, they lack the practical, technological, and soft skills required by employers.

CONCLUSION AND RECOMMENDATIONS

Conclusion

Based on the findings, the study concludes that while the accounting curriculum in Nigerian polytechnics provides a solid theoretical foundation, it is misaligned with current industrial needs. Graduates possess basic accounting knowledge but lack the practical, digital, and soft skills demanded in modern workplaces. The poor

execution of SIWES and weak school–industry collaboration further exacerbates the employability challenges of graduates. The study also concludes that curriculum effectiveness in terms of pedagogy, assessment, and learning resources plays a more critical role than content alone. Thus, updating the curriculum without transforming delivery methods and strengthening industry collaboration will not significantly enhance employability outcomes.

Recommendations

Based on the findings, the following recommendations are made:

1. Curriculum Reform: The National Board for Technical Education (NBTE) should review and update the accounting curriculum every 3–5 years, ensuring integration of emerging areas such as forensic accounting, data analytics, financial technology, and sustainability/ESG reporting. Professional bodies (ICAN, ANAN) should collaborate with polytechnics to align curricula with professional examination syllabi.

2. Pedagogical Transformation: Polytechnics should adopt student-centered teaching methods such as problembased learning, case studies, and simulations to foster critical thinking and problem-solving skills. Continuous professional development programmes should be introduced for lecturers to strengthen their competence in IFRS, IPSAS, and ICT-based accounting systems.

3. Strengthening Industry Linkages: SIWES should be restructured to ensure placements are discipline-specific, properly supervised, and jointly assessed by academic and industry supervisors. Advisory boards consisting of industry practitioners should be established in polytechnics to provide feedback on curriculum content and delivery.

4. Investment in ICT Infrastructure: Polytechnics should invest in accounting laboratories equipped with ERP systems, QuickBooks, Sage, and SAP training facilities. Partnerships with software providers should be explored to provide affordable access to digital accounting tools for students.

5. Policy Implications: Government and regulators should prioritize funding for ICT facilities, lecturer training, and curriculum reform in polytechnics. Accreditation bodies should strengthen monitoring to ensure that polytechnic curricula meet both academic and industry standards.

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