

## ACCOUNTING SKILLS SELF-RELIANCE AND EMPLOYER'S EXPECTATIONS

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### **Abstract**

*This study seeks to identify the various accounting skills that would promote self reliance among accounting graduates in Nigeria. A total of 21 skills were identified as verifiable tools that could aid accounting graduates in becoming self reliant. The population for the study is 124 respondents comprising 16 accounting lecturers and 108 accounting students drawn from the selected tertiary institutions in Enugu State. All the questionnaire distributed were all properly completed and returned back to the researcher. Using mean, standard deviation and t-test statistics it was discovered that out of the 124 respondents comprising 16 lecturers from Higher institutions of learning and 108 students drawn from both college of education and polytechnics, result revealed that 11 of the 24 scored highest 5 average and 6 poor. The impact of this finding is that graduate of accounting must as a matter of fact endeavour to possess these 17 qualities if they must be productive and relevant to the modern day accounting.*

**Keywords: Accounting Skills, Self Reliance, Employers Expectations**

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### **Introduction**

Accounting is dynamic in nature and as such skills expected from grandaunts of the discipline evolve over time. This need of shareholders, government, creditors and investors which becomes complex over time changes. This change brings about changes on the skills required by accounting graduate to meet up with the employer's expectation. These skills can be acquired through continuous training in schools which enable students to possess the necessary skills for work place. In other words the objective of teaching accounting in schools is to expose student to and for them to acquire necessary knowledge and skills relevant and adequate for employment in specific business accounting areas or for self reliance. Skills refer to the knowledge of the means or methods of accomplishing a task (Duruamam-Dim, 2002). Okorie (2012) in Okute (2013) views skills as the experiences, practical ability, dexterity, task and proficiency exhibited through repetitive performance of an act. IOSuala (2004) asserts that, a skilled person is one who is competent to perform with a high degree of expertise the work in one or more specialized divisions of a given trade. In this paper, skill refers to the ability, aptitudes, capability, dexterity, expertise, skill, talents and knowledge required by individual to perform a particular function or activity or practice in a given discipline or field of study acquired through a rigorous process of training. A skilled person is one who is effective, waste little or no time in task accomplishment and achieves maximum results (Okute, 2013). International

Accounting Education Standards Board (2010) defines a list of skills and competencies that are required to be acquired by accounting students. It includes intellectual abilities, technical and functional skills, personal qualities, interpersonal and communication skills, organizational and managerial competence. The Higher Education Academy (1998) defines intellectual abilities as the ability to analyse, think critically, evaluate and synthesis information. This skill is needed by grandaunt to make decision, exercise good judgments and solve problems. The technical and functional skills are needed by graduating accounting students who will one day become accountants. These skills include skills in decision making, risk analysis, measurement and reporting as well as adequate knowledge in legislation and regulatory requirements. Personal skills are skills relating to ability, attitude and capability. These skills can be developed to improve personality and individual learning.

Interpersonal skills are skills that enable a graduate of accounting to work with others for the benefit of the organization he/she is going to work. These skills help the student to influence, motivate, dissolve conflict and delegate tasks to his/her team members to achieve the goals of the organization. In order to achieve that, the student must have good communication skills that will enable him/her to convey, discuss, listen and defend his/her view, orally and in writing and in either formal or informal settings. Organizational and managerial competencies are an important skill needed in managing a business organization after graduation. It is important to them to understand all aspects of organization including the behaviour of the organization. The organizational and managerial skills include long-term planning, project management, management of people and resources, decision making, leadership and professional judgment. To achieve these skills and capabilities, tertiary institutions have done well by developing and articulating accounting policies and frameworks within and across programmes (Tempone and Martin, 2003). Accounting professional bodies in Nigeria such as Institute of Chartered Accountant of Nigeria, International Federation of Accountants and Association of Chartered Certified Accountant have also recognized the importance of developing these skills for the young graduands. To achieve this, “professional accounting bodies have produced Accreditation Guidelines for tertiary institutions (Universities, Polytechnic and Colleges of Education) on what is expected from them at every educational level of the students. Also, the students are not just to achieve excellent grades in the examinations but should include those qualities that will make them become life-long learners, independent learners, ethical awareness, technological competencies and as well promote their thinking skills. With this in mind, accounting educators nationwide are being urged to broaden their curriculum so as to produce accounting graduates with a broader set of skills and competencies encompassing more than purely technical accounting expertise (Braun, 2004). Effective accounting skills increase the value of professional accountants as professionalism and ethical behaviour according to the code of ethics for professional accountants, free and objective application of professional judgment, extensive knowledge of business technology, human resources, management and evaluation of non-financial activities, including

environmental and social, focusing on employers requests for information, the ability to work in conditions of changeable uncertain and complex business environment (IFAC- 2011). When the necessary skills are acquired by students they can now function effectively in financial institutions. They can also open and operate small scale business, run successfully by themselves thereby being self-employed (self-reliance).

Available resources revealed that irrespective of all the trainings and skills acquired by accounting graduands from our tertiary institutions they are still seen roaming about in major street of our urban areas today looking for job. The few who were employed were further subjected to re-training programme to enable them epitomize their performance thereby introducing extra stress to the establishment. This may be linked to technological changes in the method of preparing, recording, analyzing, summarizing and interpreting financial transaction which calls for a need to introduce modern accounting packages into the accounting programme (curriculum). Azih (2012) opines that the present accounting programme is witnessing mismatch between what the accounting education graduates received and the technological activities they are expected to perform in order to function adequately. Although accounting curriculum have been reviewed in 1986, 1991, 1998 and 2004 respectively, yet the products are still unable to meet the millennium target for enhanced productivity (Umezulike and Ile, 2008). This shows that accounting students of our tertiary institution are either not preparedly exposed to the needed skills or the education are not competent enough in implementing the programme. Based on the aforementioned it becomes necessary to identify the various accounting skills that would promote self reliance among accounting graduates in Nigeria.

**The specific objectives are therefore:**

- To identify the basic accounting skills that would promote self reliance among accounting graduate
- To identify the professional software skills that would promote self reliance among accounting graduate.
- To identify professional communication skills that would promote self reliance among accounting graduate.

**Research Questions**

The study is guided by three research questions derived from the specific objectives of the study.

1. What are the basic accounting skills that would promote self reliance among accounting graduate?
2. What are the professional softwares that would promote self reliance among accounting graduate?
3. What are the professional communication skills that would promote self reliance among accounting graduate?

### **Research Hypothesis**

The following null hypothesis is formulated for the study and tested at 0.05 level of significance.

HO<sub>1</sub>: There is no significant difference in the mean opinion of the respondents on the accounting skills for self-reliance by accounting graduate in Enugu State.

### **Research Methodology**

This was field survey with statistical population made up of 16 accounting lecturers and 108 accounting students (5 lecturers and 21 students drawn from Enugu State University of Science and Technology, 7 lecturers and 34 students from Enugu State College of Education, and 4 lecturers and 53 students from Institute of Management and Technology Enugu). The data collecting tool in this study was questionnaire consisting of 34 closed questions structured on four point rating scale of Strongly Agree (SA) = 4, Agree (A) = 3, Disagree (D) = 2 and Strongly Disagree (SD) = 1. The face and content validity of the questionnaire was determined by the specialists in the field of study. The specialists ascertained the appropriateness and stability of the items as they related to the study.

To establish the reliability, the copies of the questionnaire were administered to 20 respondents (5 lecturers and 15 accounting students draw from Alex-Ekwueme Federal University, Ikwo). The data collected was computed and it yielded the reliability index of 0.79 using Cronbach Alpha formular. This statistic is appropriate because the instrument was not dischomously rated. The total of 124 copies of the questionnaire were distributed to the respondents with the help of two research assistant trained for the purpose and the entire copies were all retrieved promptly after completion, thereby achieving 100% return rate.

The returned copies of the questionnaire were cross checked for completeness of responses. None of the copies of the instrument had incomplete response and as such none was discarded. The data obtained were then analysed using mean, standard deviation and t-test statistics. Decision was rated using benchmark of 2.50 mean, regarding the research questions.

### **Data Analysis and Results**

The result of the analysis of the data collected presented in tables according to the research questions and hypothesis.

#### **Research Question 1**

What are the basic accounting skills that would promote self reliance among accounting graduate?

**Table 1: Respondents' mean and standard deviation on the various accounting skills for self reliance by accounting graduate in Enugu State**

S/N	Accounting Skills Needed	Lecturers		Students		Overall		Decision
		X	SD	X	SD	X	SD	
1.	competent in applying auditing standards in organizational work	3.21	0.92	3.19	0.76	3.20	0.84	Agree
2.	Competent in auditing through computer	3.08	0.87	3.11	0.83	3.10	0.85	Agree
3.	competent with the fundamentals of taxation	3.11	0.84	3.03	0.71	3.07	0.78	Agree
4.	competent to apply relevant tax legislation	3.03	0.89	2.99	0.87	3.01	0.88	Agree
5.	competent in understanding the code of professional ethics	3.56	0.68	3.04	0.76	3.30	0.72	Agree
6.	competent in applying the code of ethics in business environment	3.06	0.73	3.02	0.91	3.04	0.82	Agree
7.	competent in managing a typical business organization	3.15	0.81	2.89	0.92	3.02	0.87	Agree
8.	competent in preparing financial statement	3.19	0.86	3.01	0.96	3.10	0.91	Agree
9.	competent in preparing consolidated accounts	3.28	0.76	2.96	0.64	3.12	0.70	Agree
10.	competent to analysis financial statement	3.24	0.66	3.23	0.61	3.24	0.64	Agee
11.	competent in applying relevant financial reporting standards in preparing financial statements.	2.88	0.88	3.01	0.72	2.95	0.80	Agree
12.	competent in decision making	2.96	0.87	3.20	0.74	3.08	0.81	Agree
13.	competent to prepare a budget	3.00	0.94	2.68	0.76	2.84	0.83	Agree
14.	competent to appraise investment	3.28	0.73	3.27	0.80	3.28	0.77	Agree
15.	competent with the fundamentals of management accounting (planning, control and decision making)	3.12	0.98	3.21	0.85	3.17	0.92	Agree
16.	competent in the use of accounting information for problem solving	3.16	0.86	3.23	0.75	3.20	0.81	Agree
17.	competent in project management	3.14	0.69	3.46	0.84	3.30	0.77	Agree
18.	competent with the fundamentals of auditing	3.40	0.78	2.86	0.79	3.13	0.79	Agree

**Table 1: Continue**

S/N	Accounting Skills Needed	Lecturers		Students		Overall		Decision
		X	SD	X	SD	X	SD	
19.	competent in understanding the various operation of businesses	3.15	0.81	2.89	0.92	3.02	0.87	Agree
20.	competent in understanding the various markets and funding institutions	3.15	0.81	2.89	0.92	3.02	0.87	Agree
21.	competent in understanding the various and cultural forces in business world.	3.15	0.81	2.89	0.92	3.02	0.87	Agree

Data in table 1 show that the mean responses of accounting lecturers range between 2.78 and 3.56 with standard deviation range of 0.66 – 0.98 which were within the benchmark of 2.50 for agree, then the mean for accounting students range between 2.68 and 3.48 with corresponding standard deviation range of 0.61 – 0.96 which were also above 2.50. The overall mean for the two groups of respondents range between 2.87 and 3.10 with overall standard deviation (SD) range of 0.64 – 0.92. These mean ranges which were all above the cut-off point of 2.50 indicates that the 21 skill statements investigated were all needed by accounting students for self-reliance.

### Research Question 2

What are the professional software skills that would promote self reliance among accounting graduate?

**Table 2: Respondents mean and standard deviation on the professional software skills for self reliance by accounting graduate in Enugu State**

S/N	Professional Software Skills Needed	Lecturers		Students		Overall		Decision
		X	SD	X	SD	X	SD	
22.	competent in preparing in financial statement	3.60	0.79	3.25	0.91	3.43	0.85	Agree
23.	competent in preparing consolidated accounts	2.84	0.87	3.14	0.92	2.99	0.90	Agree
24.	competent to analysis financial statement	3.54	0.72	3.16	0.83	3.35	0.78	Agree
25.	competent in applying relevant financial reporting standards in preparing financial statements	2.96	0.90	2.45	0.82	2.71	0.86	Agree
26.	competent in decision making	3.32	0.85	3.18	0.74	3.25	0.80	Agree
27.	competent to prepare a budget	3.24	0.65	3.24	0.70	3.24	0.68	Agree
	Grand mean	3.25	0.89	3.07	0.82	3.16	0.81	Agree

Data in Table 2 show that the respondents agreed that the professional software skills list above are skills that would promote self reliance among accounting graduate. The mean responses of accounting lecturers range between 2.84 and 3.60 with standard deviation range of 0.65 and 0.90 which were within the benchmark of 2.50 for agree. The mean for accounting students range between 2.45 and 3.25 with corresponding standard deviation range of 0.70 – 0.92 which also were above 2.50. The overall mean for the two groups of respondents range between 2.71 and 3.43 with overall standard deviation (SD) range of 0.68 – 0.90. These mean ranges which were all above the cut-off point of 2.50 indicates that accounting graduate needs the professional software skills investigated for self-reliance.

### Research Question 3

What are the professional communication skills that would promote self reliance among accounting graduate?

**Table 3: Respondents mean and standard deviation on the professional communication skills for self reliance by accounting graduate in Enugu State**

S/N	Professional Communication Skills Needed	Lecturers		Students		Overall		Decision
		$\bar{X}$	SD	X	SD	X	SD	
28.	Competent of good command of English language	3.31	0.87	2.97	0.94	3.14	0.91	Agree
29.	competent with oral communication	2.79	0.91	2.89	0.90	2.84	0.91	Agree
30.	competent with written communication	2.76	0.86	2.79	0.67	3.16	0.77	Agree
31.	Ability to listen effectively	2.87	0.94	2.90	0.85	2.89	0.90	Agree
32.	Ability to read with full understanding	3.04	0.73	3.06	0.88	3.48	0.81	Agree
33.	competent in interpersonal group dynamics	3.05	0.81	3.02	0.84	3.04	0.83	Agree
34.	Ability to make intelligent interpretations	2.70	0.89	2.93	0.77	2.82	0.83	Agree
	Grand mean	2.93	0.86	2.94	0.84	3.05	0.85	Agree

Data in Table 3 above, show the mean rating for all seven items as listed above. The result from the table indicates that each of the items of research question 3, has a mean response above 2.50 which is the base line score for rejecting and not rejecting any of the item. This implies that the seven (7) communication skill statements investigated were all needed by accounting graduate for self-reliance.

**Table 4: Analysis of t-test on the various accounting skills for self reliance by accounting Lecturers and graduate in Enugu State**

Accounting Skills	Lecturers	Students	t-cal	t-crit	Decision
Accounting Skills	Mean	Mean	0.206	1.471	Accepted

Using t-test analysis the opinions of accounting lecturers and accounting students were compared at 0.05 level of significance. The summary of the result is shown in the table above. The result shows that the t-calculated of 0.206 is less than the t-critical of 1.471 at 122 degree of freedom. The null hypothesis is accepted since the t-cal is less than the t-table. This implies that there is no significant difference in the mean responses of the respondents with regard to the various accounting skills for self reliance among accounting graduate in Enugu State.

### Discussion

The study identified the various accounting skills that would promote self-reliance among accounting graduates in Enugu State Nigeria. The researcher used the responses of the respondents in the sample study in Enugu State. Findings of the study revealed that all the 21 skills investigated were accepted having fallen between 2.84 and 3.30 mean scores. The grand mean of 3.10 implies that the 21 skill statements investigated in this study were all needed if accounting students are to be self reliance after graduation. This also shows that employers' of labour expect accounting graduate to possess the various accounting skills as a pre-

requisite for self-reliance. Teaching accounting in schools enables its recipients to acquire basic accounting skills that are peculiar and unique to the discipline. This finding agrees with Zraa and Hartle (2011), who highlighted the need and necessity of possessing the necessary accounting skills for successful workplace as well as the need to include these skills in teaching and learning in university programmes. In the same vein, Cory and Pruske (2012), Chaker and Abdullan (2011), acknowledge that for accounting graduate to be self reliance after graduation they must possess the necessary skills and that these skills are necessary in preparing, monitoring financial transactions and activities. The study also revealed that accounting graduate needs professional software skills for self-reliance. The grand mean of 3.16 which falls between 2.71 and 3.43 implies that professional software skills has significant effect on both the performance of lecturers and students of accounting. This equally implies that employers of labour expect accounting graduate to possess professional software skills for self-reliance. This finding is in line with Chaker and Abdullan (2011), who opined that for accounting graduate to effectively accomplish their work, they should possess the technical and functional skills in addition to the communication skills. Nwali and Aziah (2012), also asserted that accounting graduate require this knowledge to be able to cope with the soft skill challenges in business offices. This shows that students of accounting should be good in the use of power point packages, Microsoft access, Microsoft word, internet etc either for employment or to be able to manage his/her own life activities. Thus, accounting graduate must be acquainted with skills of information and communication technology.

The study equally revealed that all the seven communication skills investigated were all needed for self-reliance by accounting graduate. In other words the employers of labour desire and expect accounting graduate to possess the necessary communication skills in the area of oral and written or oral, written, and interpersonal. According to the Education Committee of International Federation of Accountants (IFAC, 1998) competency is “the ability to perform the tasks and roles expected of a professional accountant,” thus there is need for accounting graduate to be communication efficient. Siriwardane and Durden (ND) stressed that accounting graduate should have the appropriate communication skill to perform communication tasks. Hicks (2013) noted that face-to-face communication is the highest medium in information richness because it guarantees instant feed back. Effective communication skills, listening and verbal presentation are very much necessary if graduate of accounting are to perform efficiently and effectively in their work place. Accounting graduate should therefore be good in area of communication for it saves time, makes effort more effective and appreciable.

### **Implications and Conclusion**

The structure and contents of current accounting programmes offered in tertiary institutions in Nigeria has some short falls and weaknesses. The accounting educators are unable to provide the relevant accounting skills that are required for self-reliance among accounting graduate. The accounting programmes offered in

Nigerian tertiary institutions (universities, colleges of education among others) had ignored some of the changes taking places in the business environment. As a result, the accounting programmes in our tertiary institutions needs to be restructured to enable the recipients acquire the necessary accounting skills needed for self-reliance after graduation. The accounting curriculum also should include the non-technical accounting skills in addition to the technical accounting skills. The implication of this is that for accounting graduates to effectively and efficiently accomplish their work/task, they should possess all the necessary skills (technical and functional skills in addition to the communication skills) with ease. To achieve this, tertiary institutions in Nigeria should therefore make their programmes and instructions not to be expensive to enable students to acquire the necessary skills needed for self-reliance. This will not only lead to the development of the student but the entire nation.

Based on the findings above, the following recommendations are made:

Government at all levels should endeavour to provide all the necessary equipment needed for teaching and learning of accounting courses for effective teaching and learning. Curriculum planners should ensure that accounting related skills are included in the accounting curriculum. Lecturers in accounting programmes in the area of study should plan their lessons to reflect the skills needed for self reliance by accounting graduate. Training and retraining programmes should be organized for accounting graduates and employer of labour to update their knowledge on the use of modern accounting packages and government at all levels in collaboration with the management of the institutions should insist that accounting lecturers should accounting resources available for instructional delivery.

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