

Influence of Artificial Intelligence on the Employability Skills of Accounting Graduates from Business Education Programmes

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Abstract

The study examined the influence of Artificial Intelligence on the employability skills of accounting graduates from Business Education programmes. The descriptive research design of survey type was adopted. The target population of the study comprised 187 postgraduate students of Lagos State University (55) and Tai Solarin Federal University of Education (132) using total enumeration. A self-developed questionnaire titled Artificial Intelligence and Employability Skills of Accounting Graduates Questionnaire (AIESAGQ) was used for data collection with ($r = .87$), ($r = .82$), ($r = .89$) and ($r = .92$) reliability coefficients for employability skills, OpenAI's, Microsoft's Bing AI, and generative artificial intelligence respectively. Mean, standard deviation and bar-chart were used for analyzing research question 1 and hypotheses were tested using regression analysis. The findings of the study revealed that employability skills were highly required for accounting graduates from Business Education programmes ($3.41 > 2.50$). There are positive significant influence of OpenAI's ($\beta = .381$, $t = 4.077$, $p < .05$), Microsoft's Bing AI ($\beta = .249$, $t = 2.546$, $p < .05$) and generative artificial intelligence ($\beta = .256$, $t = 2.626$, $p < .05$) on the employability skills. The study concluded that Artificial Intelligence and its segments were factors that can positively foster employability skills of accounting graduates from Business Education programmes. It was recommended that the Business Education accounting options curriculum should be redesign with the view to accommodate AI and its segments skills into the teaching and learning at the undergraduates' level.

Keywords: OpenAI's, Microsoft's Bing AI, Generative AI, Employability Skills, Accounting Graduates.

1. Introduction

All graduates across disciplines desire to secure employment after compulsory National Youth Service, but the issue of unemployment globally, particularly in Nigeria is pathetic and a source of major concern to the government as well as parents and graduates themselves. The current situation of graduates' unemployment in Nigeria is becoming alarming, as reported by the National Bureau of Statistics (2024), which indicated that unemployment rate among Nigerian graduates has increased from 4% to 6% in recent years, reflecting a 2% rise. This ugly development is associated with many factors, but literature has revealed that today graduates lack employability skills (Obiigwe, 2024).

Employability skills refer to required skills for graduates to secure a job and those skills employers of labour are seeking for among job seekers who happen to be graduates. Employability skills according to Ramos et al. (2025), could be termed as soft skills or non-technical competencies that enable graduates to develop in the labour market and make progress in

categories of job functions. These skills are germane for graduates to secure employment in a competitive market environment and are useful for job effectiveness, high-task performance and the attainment of organization or industry goals. Francisca (2025) reiterated that employability skills for graduates most especially, accounting graduates from Business Education include skills such as communication, teamwork, problem-solving, adaptability, effective planning and organising, as well as critical thinking skills. Ukata and Amini (2025) opined that organizations are motivated to provide job opportunities for graduates with sound employability skills, as these authors agreed that employability skills helped organizations to attain their goals more quickly. According to Surugiu et al. (2024), employability skills like communication encompass both verbal and written communication, as well as active listening. Employers value candidates who can clearly convey information, understand others, and adapt their communication style to different situations.

Teamwork skills refer to the ability to collaborate effectively with others, contribute to group goals, and respect diverse perspectives (Bhaskar et al., 2025). Problem-solving skills involve identifying issues, analyzing situations, and developing effective solutions (Ventura-Leon, 2025). Adaptability skills focused on capacity to adjust to new situations, handle change, and remain flexible in the face of challenges (Agwazie & Eziechine, 2025). Planning and organising skills (the

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ability to plan, organize, and prioritize tasks) are crucial for efficiency and productivity, and critical thinking skills (such as analyzing information, evaluating arguments, and sound judgments) are essential for effective decision-making in higher education and employability contexts (Perez Zuniga et al., 2025).

However, the employability skills of accounting graduates of Business Education programmes are entail computer, communication, analytical, teamwork and leadership skills as claimed by (Zhang & Aslan, 2021). Computer skills associated with employability skills included the detailed competencies to effectively use categories of information and technology (ICT) equipment to engage in work-progress towards the goals accomplishment, including competencies to utilize a computer, internet as well as digital software application for work done. Analytical skills as one of the employability skills required for accounting graduates of business education programmes focused on the cognitive competencies to adjudge and gather the needed data for organization effective information processing and solve an existing issue for better informed decision for success in a competitive market environment while leadership skills entailed competencies depicted by graduates in managerial functionality to engage and motivate others towards set goal attainment (Ukata, 2019).

For the purpose of this study, employability skills are measured using technical skills, because graduate technical skills entailed categories of competencies required to function in a job that directly associated with digital knowledge and advancements equipment, such competencies are germane for career readiness for all categories of Business Education graduates. Obiigwe (2024) supported this view that technical skills are major skills required for graduates' immediate employment among today's organizations for job placement in the labour market. However, opinions have been differed in the body of literature (Akinwale, & Olaniyi, 2023; Bello & Akanbi, 2023; Ramos et al., 2025 and Surugiu et al., 2024) on how employability skills of accounting graduates from business education programmes could be aided; for instance Ukata and Nmihelle (2022) believed that the recent advancements in technological growth, prompted many institutions to adopt Artificial Intelligence (AI) to prepare their students towards acquiring employability skills so that they could be ready for word of work challenges and competition.

AI is a set of technologies that enable computers to perform a variety of advanced functions, including the ability to see, understand and translate spoken and written language, analyze data, make recommendations, and more (Surugiu et al., 2024). Ukata and Nmihelle (2022) said in education, it refers to the use of AI technologies to enhance teaching and learning experiences, streamline administrative tasks, and provide personalized learning opportunities for students. AI can analyze student data to tailor content

and pace to individual needs, offer automated grading and feedback, and even provide intelligent tutoring systems. AI is now playing a prominent role in the labour market and it represented a transformative development that has enjoyed using advanced technology (Ramos et al., 2025). AI engaged in many areas, including aiding graduates' employability, which made possible through AI segments such as OpenAI's, Microsoft's Bing as well as generative artificial intelligence (GenAI) (Przegalinska et al., 2025).

OpenAI's automates knowledge-based tasks in ways that were previously impossible and can also handle complex tasks like data analysis, report generation and content creation. The automation of rote tasks may help free up humans for more creative, strategic and empathetic roles. OpenAI's mission revolves around ensuring that artificial general intelligence benefits all of humanity. It actively promotes the development and deployment of AI systems that prioritize safety, fairness, and transparency. However, Monod et al. (2024) reiterated that automating mundane and time-consuming tasks, OpenAI liberates graduates from repetitive duties, allowing them to focus on higher-value, more strategic, and creative work for better chances of getting job placement in the labour market. ChatGPT is a conversational AI, chatbot developed by OpenAI, capable of generating human-like text and engaging in natural language conversations. It uses a transformer-based language, allowing it to understand and respond to a wide range of prompts and questions (Golgeci et al., 2025). Essentially, it's a sophisticated AI that can chat, write, and even code, based on the information it's been trained on. According to Monod et al. (2024), ChatGPT offers numerous benefits to graduates, including increased productivity, improved content quality, personalized recommendations, and assistance with learning and creative tasks. It can also streamline tasks, provide multilingual support, and enhance customer service. Essentially, ChatGPT acts as a versatile AI tool that can assist with a wide range of activities, from writing and research to education and customer interaction. AI Bing is a web search engine developed and operated by Microsoft (Przegalinska et al., 2025). It allows graduates to search for information online, including websites, images, videos, and other content. It evolved from earlier Microsoft search engines like MSN Search, Windows Live Search, and Live Search. However, AI and its segment are playing prominent roles in promoting graduates' employability, but literature from this angle are from developed nations creating gaps to be filled in developing nation like Nigeria.

2. Literature Review

Human capital theory propounded by G. Becker in year 1960 was the theoretical framework for this study. The theory stated that education is the light for economic development and that educational process equipped recipients for acquiring skills that will be required to function in labour market for sustainability.

The theory is of the view that having received sound education, the graduate, which served as end-product, benefited from acquiring required skills to gain employment status. This theory related to this theory, that acquiring required employability skills could foster graduates' chances of securing better occupation in labour market, even in a competitive market environment.

However, various empirical studies have been conducted on how AI and its segments could predict graduates' employability skills in the market. In India, Przegalinska et al. (2025) focused on how AI through collaborative and ChatGPT aspects influence graduates who are employees of the organization could aid employability skills through the use of descriptive survey design. Their outcomes found that employability skills received positive move as a result of AI exposures. In the study conducted by Bello and Akanbi (2023) in Nigeria, they realized that skills such as critical, teamworking, collaboration and problem-solving were germane skills for graduates' employability skills for today graduates who sought employment in blue-companies. In China, Fui-Hoon et al. (2023) delved on the how AI segments such as OpenAI's, Microsoft's Bing and generative artificial intelligence influence graduates' attempt to feature in labour market and they found that AI and its segment influence graduates' employability stance in developed nations. Golgeci et al. (2025) loud the benefits of AI as its influencing potential graduates for job placement in competitive market environment and they agreed that increases in graduates' employability skills could be accounted for direct exposure to AI tools and segments. Monod et al. (2024) engaged in the association influence of Microsoft's Bing on India university graduate employability skills and they realized that AI Microsoft's Bing is a positive factor that can foster graduates' employability skills depend on the type of education given in India.

3. Statement of the Problem

There has been evidence that tertiary institutions are providing huge numbers of graduates yearly in Nigeria; however, employers of labour continue to reject many of them as a result of inadequate employability skills among them. This ugly development is among the factors fueling high rate of graduates' unemployment in Nigeria and this contributed to the high rate of crime and social vices in the country. It is unfortunate to hear that after many years spent in university, today graduates find it difficult to participate in labour market and organizations that wishes to grow in a competitive environment will still reject such categories of job-seekers. However, government with the efforts of stakeholders in Nigeria realized the negative impact on this predicament, introduced a retraining exercise for graduates to be retrained while in Youth Service, despite that, the issue of graduates' employability still remains an issue. It is against this backdrop that this study sought to examine the extent to which AI can

influence the employability skills of accounting graduates from Business Education programmes.

4. Objectives of the Study

The main objective of the study was to examine the influence of Artificial Intelligence on the employability skills of accounting graduates from Business Education programmes. Specifically, the study sought to:

- i. identify required employability skills of accounting graduates from Business Education programmes;
- ii. ascertain the influence of OpenAI's on the employability skills of accounting graduates from Business Education programmes;
- iii. find out the influence of Microsoft's Bing AI on the employability skills of accounting graduates from Business Education programmes;
- iv. determine the influence of generative artificial intelligence on the employability skills of accounting graduates from Business Education programmes.

5. Research Question

What are the required employability skills of accounting graduates from Business Education programmes?

6. Hypotheses

H₀₁: There is no significant influence of OpenAI's on the employability skills of accounting graduates from Business Education programmes.

H₀₂: There is no significant influence of Microsoft's Bing AI on the employability skills of accounting graduates from Business Education programmes.

H₀₃: There is no significant influence of generative artificial intelligence on the employability skills of accounting graduates from Business Education programmes.

6. Methodology

The descriptive research design of survey type was used in this study. The reason for adopting this design was that it helped the study to collect the needed data for answering research questions and hypotheses testing. The population of the study comprised 187 postgraduate students from selected University in Lagos and Ogun State, Nigeria. Lagos State University (55) and Tai Solarin Federal University of Education (132). This comprised PGD, PGDE, Masters and PhD students in Business Education programmes. This implied that state and federal universities that have Business Education programmes at the postgraduate level were selected, because this was the level of education where Business Education graduates could be seen as larger portion. It was not necessary to sample, since the study's population was not very big. The whole population was examined using total

enumeration. The researcher developed a questionnaire titled: Artificial Intelligence and Employability Skills of Accounting Graduates Questionnaire (AIESAGQ) were used for data collection. The questionnaire was apportioned into 2 sections, section 1 focused on demographic characteristics and section 2 embraced items related to employability skills, OpenAI's, Microsoft's Bing AI and generative artificial intelligence with 20 items. This questionnaire (AIESAGQ) used modified 4 rating scales of highly required (HR), moderately required (MR), required (R) and not required (NR) for items related to employability skills, while four points likert scale of strongly agree (SA), agree (A), strongly disagree (SD) and disagree (D) were used for the rest items. The questionnaire was subjected to content and construct validation by three experts, 2 from the Department of Business Education and 1 from the Department of Test and Measurement, from Tai Solarin Federal University of Education, Ijagun, Ogun State, Nigeria. The reliability test of the instrument was carried out among 10 postgraduate Business Education students from University of Lagos, who are not part of the population of this study. However, the data gotten from the pre-exercise were subjected to Alpha Cronbach which yield ($r = .87$), ($r = .82$), ($r = .89$) and ($r = .92$) reliability coefficients for employability skills, OpenAI's, Microsoft's Bing AI, and generative artificial intelligence respectively. Three trained research assistants were employed in the process of questionnaire administration for the study. However, a total of 187 copies of the questionnaire were distributed for administration and only 179 copies were retrieved. Retrieval rate was 95.7% and was used for analysis. Mean, standard deviation and bar-chart were used for analyzing and presenting results on research question 1. Hypotheses were tested using regression analysis. For effective decision engagement, when the aggregate mean value is greater than 2.50, the research question is positive and when the p-value is less than significance level ($p < .05$), the null hypotheses rejected or otherwise.

7. Results

7.1 Research Question

What are the required employability skills of accounting graduates from Business Education programmes?

Table 1 showed that cluster mean and SD are 3.41 and .910, the bench mark mean value was reported as 2.50. The implications of this result indicated that $3.41 > 2.50$, this further revealed that employability skills are such as problem-solving skills, data analysis skills, software proficiency skills, adaptability skills, financial forecasting skills, service orientation skills, auditing skills, and teamwork skills were highly required for accounting graduates from Business Education programmes.

7.2 Testing of Hypotheses

H₀₁: There is no significant influence of OpenAI's on the employability skills of accounting graduates from Business Education programmes.

Table 2 showed that there was positive influence of independent variable on dependent variable. The independent variable (OpenAI's) was found to be significant and strongly determine employability skills of accounting graduates from Business Education programmes with the p-value less than 0.05 and magnitude of OpenAI's ($\beta = .381$, $t = 4.077$, $p < .05$). This implied that, null hypothesis was rejected and the researchers concluded that there was a positive significant influence of OpenAI's on the employability skills of accounting graduates from Business Education programmes.

H₀₂: There is no significant influence of Microsoft's Bing AI on the employability skills of accounting graduates from Business Education programmes

Table 3 revealed that there was positive influence of independent variable on dependent variable. The independent variable (Microsoft's Bing AI) was found to be significant and strongly determine employability skills of accounting graduates from Business Education programmes with the p-value less than 0.05 and magnitude of Microsoft's Bing AI ($\beta = .249$, $t = 2.546$, $p < .05$). This implied that null hypothesis was rejected and the researchers concluded that there was a positive and significant influence of Microsoft's Bing AI on the employability skills of accounting graduates from Business Education programmes.

H₀₃: There is no significant influence of generative artificial intelligence on the employability skills of accounting graduates from Business Education programmes.

Table 4 depicted that there was a positive influence of independent variable on dependent variable. The independent variable (generative artificial intelligence) was found to be significant and strongly determine employability skills of accounting graduates from Business Education programmes with the p-value less than 0.05 and magnitude of generative artificial intelligence ($\beta = .256$, $t = 2.626$, $p < .05$). This implied that, null hypothesis was rejected and the researcher concluded that there was a positive and significant influence of generative artificial intelligence on the employability skills of accounting graduates from Business Education programmes.

8. Discussion of Findings

Research question 1 revealed that employability skills are such as problem-solving skills, data analysis skills, software proficiency skills, adaptability skills, financial forecasting skills, service orientation skills, auditing skills, and teamwork skills were highly required for accounting graduates from Business Education programmes. These findings were in agreement with the study conducted by Bello and Akanbi (2023) in

Table 1: Descriptive Statistics of Responses on the Required Employability Skills of Accounting Graduates from Business Education Programmes

Employability Skills	<i>M</i>	<i>SD</i>
Problem solving skills	3.29	.873
Data analysis skills	3.42	.885
Software proficiency skills	3.44	.911
Adaptability skills	3.19	.974
Financial forecasting skills	3.62	.942
Service orientation skills	3.69	.904
Auditing skills	3.55	.899
Teamwork skills	3.07	.895
Cluster Mean	3.41	.910

Source: Field Survey, 2025

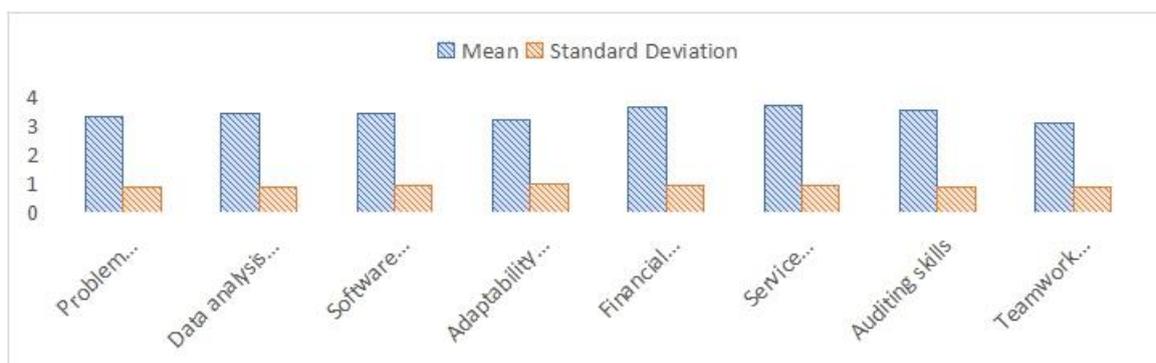


Figure 1: Bar-chart showing required employability skills of accounting graduates from Business Education programme

Table 2: Regression analysis showing influence of OpenAI’s on the Employability Skills of Accounting Graduates from Business Education Programmes

Model		Unstandardized Coefficients		Standardized Coefficients	t	P
		B	Std. Error	Beta		
1	(Constant)	9.459	1.588		5.956	.000
	OpenAI’s	.405	.099	.381	4.077	.000

a. Dependent Variable: Employability skills of accounting graduates

Source: Field Survey, 2025

Table 3: Regression Analysis showing Influence of Microsoft’s Bing AI on the employability skills of accounting graduates from Business Education programmes

Model		Unstandardized Coefficients		Standardized Coefficients	t	P
		B	Std. Error	Beta		
1	(Constant)	11.937	1.564		7.633	.000
	Microsoft’s Bing AI	.245	.096	.249	2.546	.012

a. Dependent Variable: Employability skills of accounting graduates

Source: Field Survey, 2025

Table 4: Regression Analysis showing the Influence of Generative Artificial Intelligence on the Employability Skills of Accounting Graduates from Business Education programmes

Model		Unstandardized Coefficients		Standardized Coefficients	t	P
		B	Std. Error	Beta		
1	(Constant)	12.167	1.430		8.508	.000
	Generative artificial intelligence	.228	.087	.256	2.626	.010

a. Dependent Variable: Employability skills of accounting graduates

Source: Field Survey, 2025

Nigeria who realized that skills such as critical, teamworking, collaboration and problem-solving were germane skills for graduates' employability skills for today graduates who sought employment in blue-companies.

Result of hypotheses one showed significant influence of OpenAI's on the employability skills of accounting graduates from Business Education programmes. These findings agreed with Przegalinska et al. (2025) which similarly found that AI through collaborative and ChatGPT aspects influence graduates' employability skills. Their outcomes found that employability skills received positive move as a result of AI exposures. The finding is also consistent with the finding of Fui-Hoon et al. (2023) which reported that AI segments such as OpenAI's, Microsoft's Bing and generative artificial intelligence influence graduates' employability stance in developed nations.

Hypotheses two result showed that there was a positive and significant influence of Microsoft's Bing AI on the employability skills of accounting graduates from Business Education programmes. Furthermore, these findings were in tandem to Monod et al. (2024) engaged in the association influence of Microsoft's Bing on India university graduate employability skills and they realized that AI Microsoft's Bing is a positive factor that can foster graduates' employability skills depend on the type of education given in India.

Finally, hypothesis three depicted that there was a positive and significant influence of generative artificial intelligence on the employability skills of accounting graduates from Business Education programmes. These findings were in positive direction to Golgeci et al. (2025) loud the benefits of AI as its influencing potential graduates for job placement in competitive market environment and they agreed that increases in graduates' employability skills could be accounted for direct exposure to AI tools and segments.

9. Conclusion

The attainment and sustainability of graduates employability skills in labour market have been clamoring for in many international conferences and discussion, and many antidotes have been provided towards fostering the menace, however, this study concluded based on the findings that Artificial Intelligence and its segments such as OpenAI's, Microsoft's Bing AI and generative artificial intelligence were factors that can positively fosters employability skills of accounting graduates from Business Education programmes.

10. Recommendations

The following recommendations were raised for the study:

- i. The Business Education accounting options curriculum should be redesigned with the view to

accommodate AI and its segments skills into the teaching and learning at the undergraduates' level.

- ii. Government and stakeholders should increase funds to the Department of Business Education to equip the department with necessary AI tools that are needed to train its recipients in AI skills for development of employability skills.
- iii. The lecturer of Business Education should be empowered through capacity development programmes in improving their skills in teaching their accounting postgraduate students in the area to aid their employability skills in this era of AI explosion in labour market.

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