# Employers' Perception of Skill Gaps for Employment of Accounting Graduates in Public Universities in Rivers State

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## Abstract

*The study investigated employers' perception of skill gaps for employment of accounting graduates in public universities, Rivers State. The study adopted a descriptive survey design. Two research questions corresponding with two hypotheses were postulated. The population of the study consisted of 1,312 academic and administrative principal officers while the sample size consisted of 307 principal officers. The Taro Yamane's formula and stratified random sampling techniques were used to select 203 academics and 104 administrative principal officers from the three public universities in Rivers State.A self-structured instrument titled "Employers Perception of Skills Gap for Employment of Accounting Graduates Questionnaire" (EPSGEAGQ) was used to gather data for the study. The three experts (two from the Department of Business Education and the other from Measurement and Evaluation both in Rivers State University) validated the instrument while Cronbach alpha was used to obtain the reliability index of 0.82 from the computation of the reliability co-efficient of the two clusters of the instruments respectively. The mean and standard deviations were used to answer the research questions; the z-test inferential statistics was used to test the hypotheses formulated at 0.05 level of significance. Major findings showed that both academic and administrative principal officers perceived that internship and mentoring programmes enhanced employment of accounting graduates in public universities in Rivers State to a high extent. It was recommended that the three public universities in Rivers State through the department of accountancy should come up with key areas that students should be exposed to during internship in consultation with the relevant stakeholders. Such a programme should also indicate tentative duration per key areas. Also, the Institutions should strive to align employees' career goals and aspirations with the institution's objectives to facilitate employees' workplace mentorship. This can be achieved by offering clear pathways for career progression, providing opportunities for professional growth and development, and promoting a culture of continuous learning.*

**Keywords:** Perception, Skill Gaps, Employment, Accounting, Internship and Mentoring Programmes.

## Introduction

In today's dynamic business environment, employers seek for employees with a wide range of skills and accounting knowledge. They are expected to possess a large range of skills that meet the expectations of their employers. The rapid development and ever-changing needs of the global environment have resulted in revolutionary changes in the skills required by accountants to add value for their clients, in the current globalized world, accounting graduates are expected to possess a wide set of knowledge, technical and generic skills and professional ethics to meet the requirements of the workplace. Industries are in constant need for a consistent and reliable supply of educated and skilled accounting education graduates' prospective employers. Accounting education programmer is design to produce graduates that will meet the market needs or the requirements of the industries. However, Chakraborty (2019) maintained that accounting education programme is lagging in producing graduates that will meet the needs of the industries. Accounting education graduates being unproductive and not being employed because the required employability skills to work effectively in the industries are lacking, this in return creates serious problem of unemployment to them. Perceptions of external stakeholders such as employers regarding these skills are important to educators, researchers, and students. Educators are interested in creating programs that are responsive to market demands. Researchers want an instrument for comparing knowledge and skills. Students wish to acquire those skills that maximize career opportunities.

Accountancy is a very important profession to organizations in developed and developing economies all over the world. This requires the production of high-level manpower, men and women of excellent qualities, who are key players in the management of the financial institutions and business organizations. Okolie and Izedonmi in Ikpesu and Appah (2021) opined that the field of

Accounting is highly dynamic and in the business environment, the contemporary role of accountants has presently shifted from accounting processes to decision support, business strategies, strategic framework and balanced scorecard involving both financial and non-financial performance measures, risk management and corporate governance, and a culture of prospecting into the future. Thus, it is expected that accountants with the right skills are engaged for better performance in the world of business. The perception of employers toward accounting graduates in view of Koko (2019) is that they lack the requisites skills and competencies to be employ, this perceived notion lacks moral and ethical standing. Accounting Education worldwide has come under criticism for failing to address the skill requirements in today's dynamic business environment. Thus, Norman, Latiff and Said (2018) asserted that the quality of accounting graduates is below employers' expectation and lacks the necessary skills. The bottom line is that employers are looking for job applicants who not only have technical skills that can be applied in the workplace but also those who can communicate effectively, discipline, respect authorities with good planning skills, can solve problems; have good information and communication technology skills and are flexible in their approach to work. Private and public sectors are becoming conscious of the need for good quality of accounting graduates and expresses concern about the need to improve the quality. To buttress this, accounting graduate have the potentials to excel in their chosen career, most accounting graduates are chattered accountant holding strategic position in the various organizations and making great impact in their endeavors (ILO 2016). These accounting graduates have the skills and competences to manager any organization in achieving the organizational objectives.

A skills gap is a significant gap between an organization's skill needs and the current requirement of Industry. It is the point at which an organization can no longer grow or remain competitive in its industry because its employees do not have the right skills to help drive business results and support the organization's strategies and goals. Skill gap is the difference in the skills required on the job and the actual skills possessed by the employees. Skill gap presents an opportunity for the company and the employee to identify the missing skills. To address the skill gap organization should have adopted the following measures such as internship programme, mentoring programme, reskilling programme, soft skills and core competences. Internship programmes are popular options for employers looking to bridge skills gaps and invest in the development of their employees. These programmes are typically designed for undergraduates or recent graduates from universities seeking practical experience in their field of study. Internships and trainee programmes provide a unique opportunity for employers to identify and fill skills gaps in their organization. Employers are able to evaluate the talents of prospective employees and discover the top candidates for their organization by utilizing these programs. Internships and trainee programmes allow companies to expand their employees' abilities and ensure that they are current with the newest trends and innovations in their sector (Mihnea, Frey & Moritz, 2022). However, as Morris, Vanino and Corradini (2019) noted, some challenges are associated with these programmes. One of the main challenges is the expense involved in running the programmes. These programmes can be costly, both in terms of direct expenditures and the loss of revenue from diverting personnel from billable work to participate in the programmes. This can be particularly challenging for smaller companies or groups with limited resources. Another challenge associated with internships and trainee programs is the required time. These programmes can be time-consuming, both for the participants and for the instructors or facilitators. This can result in scheduling issues and may require additional resources to cover absent workers. Despite these challenges, internships and trainee programmes continue to be valuable options for employers looking to bridge skills gaps and invest in the development of their employees. By providing practical experience and skill development opportunities, these programmes can prepare graduates for the demands of the global market and help ensure that they remain competitive in their field.

Business Educators in (accounting option) can use more creative pedagogical methods such as sharing content, conceptual mapping and project–based learning particularly in the active conceptualization stage of the learning cycle (Koko, 2019). The goal here will be the usage of appropriate pedagogies that motivate students to know how to think and not what to think as regards entrepreneurial related goals. Gibb in Olokundun (2017) argued that accountants are considered as individuals who are action-oriented, whose learning is typically problem solving based. The learning cycle when viewed holistically, illustrates that the two dimensions of grasping and transforming information culminates in four ways of learning and creating novel knowledge. As suggested by Stevens and Cooper (2015), the reflective observation stage of the Kolb 's learning cycle can be achieved through the adoption of pedagogical methods such as reflection practice, class discussions, and journal keeping. These approaches will strongly motivate critical reflection and keen observation of learning experiences and enhance the creation of a course of action for their ongoing entrepreneurial development.

## Conceptual Reviews

### Internships Programmes for Employment of Accounting Graduates

Internships programmes are popular options for employers looking to bridge skills gaps and invest in the development of their employees. These programmes are typically designed for undergraduates or recent graduates from universities seeking practical experience in their field of study. Internships programmes provide a unique opportunity for employers to identify and fill skills gaps in their organization. Employers are able to evaluate the talents of prospective employees and discover the top candidates for their organization by utilizing these programmes. Internships and trainee programmes allow companies to expand their employees' abilities and ensure that they are current with the newest trends and innovations in their sector (Mihnea, Frey & Moritz, 2022).

Internships have grown significantly in the accounting industry, especially when providing students with the knowledge and experience they require for future job opportunities. The study of Martin and Wilkerson (2016) showed that internships significantly build accounting students' understanding and abilities.

However, they may not significantly influence their motivation to study or interest in accounting. This indicates that internships are more valuable for improving a profession than schoolwork. An internship enables accounting students to establish substantial personal and social skills, emphasising the advantages of experiential education (Beck & Halim, 2018). In addition, Cord, Bowery, and Clements (2020) found that internships promote students' decision to seek accounting as a job by strengthening their knowledge of accounting concepts and assisting them in preparing for the job.

Mentoring programmes can play an important role in bridging skills gaps by providing students and early-career professionals with the targeted support and guidance they need to build the necessary skills and knowledge for success. Mentoring programmes can give mentees access to valuable industry information and practical experience, which is a key benefit. Mentoring programmes can provide students to obtain practical experience working on real-world projects and build skills such as programming and software development. Ojeaga, and Okolocha (2020) claimed that reverse mentoring are another benefit of mentoring programmes. This involves mentors and mentees exchanging knowledge and skills, with the mentor providing guidance and advice to the mentee. This can help bridge the gap between different generations and create a more collaborative and supportive environment.

## Mentoring Programmes for Employment of Accounting Graduates

Mentoring programmes can also assist employees transitioning from other businesses to other fields. Mentoring partnerships connect these individuals with field-experienced mentors, enabling them to acquire the necessary skills and knowledge for success. These programmes can aid in forming information about professional networks, which can be essential for career growth. Studies have discovered that mentoring programmes can give mentees access to a wide variety of professions and organizations, which can benefit them in securing employment and advancing their careers (Eby, Rhodes, and Allen, 2016) However, it is essential to emphasize that the structure, duration, and focus of the mentoring programme, as well as the selection procedure for mentees and mentors, might influence the outcomes. In addition, it is essential to track the results of mentoring programmes to verify their effectiveness and make any necessary improvements.

Mentoring programmes can play an important role in bridging skills gaps by providing students and early-career professionals with the targeted support and guidance they need to build the necessary skills and knowledge for success. Mentoring programmes can give mentees access to valuable industry information and practical experience, which is a key benefit. Mentoring programmes can provide students to obtain practical experience working on real-world projects and build skills such as programming and software development. Nair in Neck and Greene (2015) claim that reverse mentoring is another benefit of mentoring programs. This involves mentors and mentees exchanging knowledge and skills, with the mentor providing guidance and advice to the mentee. This can help bridge the gap between different generations and create a more collaborative and supportive environment. Mentoring is a crucial instrument for cultivating individuals inside firms. Mentoring is a process in which seasoned professionals offer direction, counsel, and assistance to less experienced persons in order to assist them in attaining their professional and personal objectives. Mentoring is a frequently employed practice at private universities to facilitate the growth of personnel, especially those who are either new to the business or in the first phases of their professional journeys. The impact of mentoring on employee performance has garnered significant attention from both researchers and practitioners. Multiple studies have demonstrated that mentorship yields a beneficial influence on the performance of employees, particularly those employed at private institutions (Madhavan, & Kumar, 2020). Research has shown that mentoring has a positive impact on several aspects of work, such as job happiness, employee engagement, and retention rates. Additionally, it has been proven to boost productivity, creativity, and innovation (Colquitt, 2023).

Universities are to contribute to national development through the training of highly skilled manpower, research, creating and disseminating knowledge. The training and production of accountants in Nigeria is anchored by both academic institutions and professional accounting bodies. Accounting is taught from the secondary education and studied as a professional course in the public institutions. The training and education of an accountant take a form that would mold him in such a way as to make him display such rare attributes as the maintenance of a strict standard of professional skill, expertise and ethics, as not to want to be associated with failure, fraud or embezzlement or unnecessarily wanting to rock the boat (Njoku & Inanga, 2017). Thus, there exists a wide gap between the employers' and accounting graduates' perception regarding their preparedness and perceived employability skills and this has been a matter of considerable discussions in the academic and industry circles (Hakim, 2016).

## Statement of the Problem

Accounting as a profession has a very important role to play in the economic development of any nation. Its usefulness is laudable to institutions and employers, as accounting graduates are further trained to acquire more skills to fit in competitive and turbulence global economic through internship programmes and mentoring programmes that enhanced employment of accounting graduates that are required in the 21st century world of work. Technically, most accounting graduates find it difficult to gain employment opportunity convincingly without favoritism and nepotism like the cases experienced in the various universities during recruitment (Visigah & Amadi, 2018). This could be attributable to lack of requisite technical skills to work in such firms. By implication, there is a gap between the skills acquired by these graduates and the skills required by the employers. Despite some impressive improvements in performance in the university institutions, many graduates still emerge from the education system ill-equipped to meet the challenges of life and employment. In this era of a new revolution in which employability skills and applied intelligence are rapidly becoming the key to national survival and success, marketable accounting education graduates are needed to help their organizations gain a competitive advantage.

Globally, the number of students graduating from university institutions keeps growing rapidly, and the skills mismatch also keeps rising. Possession of a degree in the world today is no longer a guarantee of a good job and university institutions are being blamed for failing to properly prepare graduates to meet the demands and expectations of the 21st century workplace. According to National Bureau of Statistics (2016), 13.5 million young people of employable age are not employable; of course the number would have increased in the last three years. It is obvious that accounting is important in preparing the graduates to be a successful entrepreneur, accountant and business tycoon.

In the current turbulent world, technical accounting competences are insufficient for educating professional accountants and needs to be complemented by the graduates' competencies such as internship and mentoring programmes. In line with this, Abraham and Iweyah (2023) revealed that the competencies that are imparted to graduates by university institutions and those required are not matching and thus there is a lot of gap between supply and demand, hence an understanding of the broad and complex set of skills required is, therefore, very essential. It is against this background that this study was designed to determine the employers' perception of skills gap for employment of accounting graduates in public universities, Rivers State.

## Purpose of the Study

The aim of this study was to determine employers' perception of skills gap for employment of accounting graduates in public universities in Rivers State. Specifically, the study sought to:

1. Ascertain the extent to which perceived internship programmes enhance employment of accounting graduates in public universities, Rivers State.
2. Assess the extent to which perceived mentoring programmes enhance employment of accounting graduates in public universities, Rivers State.

## Research Questions

The following research questions guided the conduct of the study:

1. To what extent does perceived internship programmes enhance employment of accounting graduates in public universities, Rivers State?
2. To what extent does perceived mentoring programmes enhance employment of accounting graduates in public universities, Rivers State?

## Hypotheses

The following null hypotheses were formulated and tested at 0.05 significance levels:

1. There is no significant difference in the mean ratings of academic and administrative principal officers' perceptions regarding the extent to which internship programmes enhance employment of accounting graduates in public universities, Rivers State.
2. There is no significant difference in the mean ratings of academic and administrative principal officers' perceptions regarding the extent to which mentoring programmes enhance employment of accounting graduates in public universities, Rivers State.

## Methodology

The study adopted descriptive research design; this type of research design examined employers' perception of skills gap for employment of accounting graduates in public universities, Rivers State. The population of the study consisted of 1, 312 (one thousand three hundred and twelve) academic and administrative principal officers (Governing Council members, Vice Chancellors and all academic and administrative unit heads in the University of Port Harcourt, Rivers State University and Ignatius Ajuru University of Education); 874 (eight hundred and seventy-four) Academic and 438 (four hundred and thirty-eight) Administrative Principal Officers as at the time of the study. Source: Registrars' Office and Academic Planning Office of the three Institutions in Rivers State, Nigeria, 2025. The sample size for this study consisted of 307 principal officers through Taro Yamen sample size determination formula in Public Universities in Rivers State. A stratified random sampling technique was adopted to randomly select 203 academics and 104 administrative principal officers. The instrument consisted of two sections; section A elicited information on demographic data of the respondents while section B contained a self-structured questionnaire titled "Employers Perception of Skills Gap for Employment of Accounting Graduates Questionnaire (EPSGEAGQ)" with 14 questionnaire items. The instrument was structured on a validated four-point rating scales response options such as: Very Low Extent (1 point), Low Extent (2 points), High Extent (3 points) and Very High Extent (4 points) arranged into 4 clusters. The instrument was subjected to face and content validation to determine its adequacy and appropriateness for the study and for its proper wordings. This was done by presenting it to three experts, their comments and suggestions; the instrument was modified to suit the study. To ascertain the reliability of the instrument, the researcher adopted a pilot study of 25 principal officers (15 academics and 10 administrative officers) outside the population size. The Cronbach alpha (r) reliability grand value obtained was 0.82. The researcher and his three research assistants administered the copies of the questionnaires (instruments) to their various universities. Data obtained was analyzed using the mean ($\bar{X}$) and z-test. Specifically, the mean ($\bar{X}$) was used to answer the research questions while the z-test was used to test hypotheses at 0.05 level of significance.

## Results

**Research Question 1:** To what extent does perceived internship programmes enhance employment of accounting graduates in public universities, Rivers State?

**Table 1: Mean responses to the extent in which perceived internship programmes enhance employment of accounting graduates in public universities, Rivers State**

| S/N | Statements | Academic (N=203) | | | Admin. (N=104) | | |
|---|---|---|---|---|---|---|---|
| | | M | S.D. | RMK | M | S.D. | RMK |
| 1 | Through internships programme employers bridge skills gaps and invest in the development of their employees. | 3.41 | 0.49 | HE | 3.40 | 0.49 | HE |
| 2 | Employers are able to evaluate the talents of prospective employees and discover the top candidates for their organization | 3.62 | 0.49 | HE | 3.47 | 0.50 | HE |
| 3 | Internships programme allow universities to expand their employees' abilities and ensure that they are current with the newest trends and innovations in their sector. | 3.55 | 0.50 | HE | 3.28 | 0.45 | HE |
| 4 | Internship programme prepare graduates for the demands of the global market and help ensure that they remain competitive in their field. | 3.61 | 0.49 | HE | 3.27 | 0.44 | HE |
| 5 | Internship programme provide practical experience and skill development opportunities | 3.46 | 0.50 | HE | 3.60 | 0.49 | HE |
| 6 | Internship programme cannot be purposeful but time-consuming, both for the participants and for the instructors or facilitators | 1.63 | 0.48 | LE | 1.51 | 0.50 | LE |
| 7 | The internship programme is cost effective on the part of the participants | 3.44 | 0.50 | HE | 3.30 | 0.46 | HE |
| | **Grand Mean** ( $\bar{X}$ ) | **3.27** | | **HE** | **3.21** | | **HE** |

*Field data, 2025 (HE=High Extent; LE=Low Extent; RMK=Remark)*

Table 1 shows the finding to the extent in which perceived internship programmes enhance employment of accounting graduates in public universities, Rivers State. As shown in the table, grand mean responses of 3.27 and 3.21 for academic and administrative principal officers respectively. Therefore, these indicate that both academic and administrative principal officers perceived that internship programmes enhance employment of accounting graduates in public universities, Rivers State to a high extent.

**Research Question 2:** To what extent does perceived mentoring programmes enhance employment of accounting graduates in public universities, Rivers State?

**Table 2: Mean responses to the extent in which perceived mentoring programmes enhance employment of accounting graduates in public universities, Rivers State**

| S/N | Statements | Academic (N=203) | | | Admin. (N=104) | | |
|---|---|---|---|---|---|---|---|
| | | M | S.D. | RMK | M | S.D. | RMK |
| 8 | Mentoring programme provides students and early-career professionals with the targeted support and guidance they need to build the necessary skills and knowledge for success. | 3.46 | 0.50 | HE | 3.47 | 0.50 | HE |
| 9 | Mentoring programme give mentees access to valuable industry information and practical experience, which is a key benefit. | 3.51 | 0.50 | HE | 3.42 | 0.49 | HE |
| 10 | Mentoring programme cannot provide students to obtain practical experience working on real-world projects and build skills | 1.48 | 0.51 | LE | 1.58 | 0.50 | LE |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 11 | Through the programme mentors and mentees exchange knowledge and skills, with the mentor providing guidance and advice to the mentee | 3.46 | 0.50 | HE | 3.59 | 0.49 | HE |
| 12 | Mentoring programmes can also assist employees transitioning from one department to other field. | 3.49 | 0.50 | HE | 3.53 | 0.50 | GE |
| 13 | The programme can aid in forming information about professional networks, which can be essential for career growth. | 3.50 | 0.50 | HE | 3.47 | 0.50 | HE |
| 14 | Mentoring programme can give mentees access to a wide variety of professions and organizations, which can benefit them in securing employment and advancing their careers | 3.45 | 0.50 | HE | 3.56 | 0.50 | HE |
| | **Grand Mean ( $\overline{X}$ )** | **2.93** | | **HE** | **2.96** | | **HE** |

*Field data, 2025 (HE=High Extent; LE=Low Extent; RMK=Remark)*

Table 2 shows the finding to the extent in which perceived mentoring programmes enhance employment of accounting graduates in public universities, Rivers State. As shown in the table, grand mean responses of 2.93 and 2.96 for academic and administrative principal officers respectively. Thus, this indicates that both academic and administrative principal officers perceived that mentoring programmes enhance employment of accounting graduates in public universities, Rivers State to a high extent.

**Hypothesis 1:** There is no significant difference in the mean ratings of academic and administrative principal officers' perceptions regarding the extent in which internship programmes enhance employment of accounting graduates in public universities, Rivers State.

**Table 3: Z-Test for academic and administrative principal officers' perceptions regarding internship programmes**

| Staff | N | M | S.D. | $\alpha$ | DF | Z-cal | Z-crit | Decision |
|---|---|---|---|---|---|---|---|---|
| Academic | 203 | 3.27 | 0.17 | 0.05 | 305 | 4.97 | ±1.96 | Rejected |
| Admin. | 104 | 3.21 | 0.14 | | | | | |

*Field data, 2025*

The finding of hypothesis 1 is presented in Table 3. As shown in the table, the academic principal officers have mean and standard deviation scores of 3.27 and 0.17 respectively while administrative principal officers have mean and standard deviation scores of 3.21 and 0.14 respectively with a degree of freedom of 305 at an alpha level of 0.05. Since the Z-calculated value of 4.97 was greater than the Z-critical value of ± 1.96 with 305 degrees of freedom at 0.05 level of significance, the hypothesis was rejected and the alternative hypothesis upheld which stated that there is no significant difference in the mean ratings of academic and administrative principal officers' perceptions regarding the extent in which internship programmes enhance employment of accounting graduates in public universities, Rivers State.

**Hypothesis 2:** There is no significant difference in the mean ratings of academic and administrative principal officers' perceptions regarding the extent in which mentoring programmes enhance employment of accounting graduates in public universities, Rivers State.

**Table 4: Z-Test for academic and administrative principal officers' perceptions regarding mentoring programmes**

| Staff | N | M | S.D. | $\alpha$ | DF | Z-cal | Z-crit | Decision |
|---|---|---|---|---|---|---|---|---|
| Academic | 203 | 2.93 | 0.14 | 0.05 | 305 | -2.07 | ±1.96 | Rejected |
| Admin. | 104 | 2.96 | 0.15 | | | | | |

*Field data, 2025*

The finding of hypothesis 2 is presented in Table 4. As shown in the Table, the academic principal officers have mean and standard deviation scores of 2.93 and 0.14 respectively while administrative principal officers have mean and standard deviation scores of 2.96 and 0.15 respectively with a degree of freedom of 305 at an alpha level of 0.05. Since the Z-calculated value of -2.07 was greater than the Z critical value of ±1.96 with 305 degrees of freedom at 0.05 level of significance, the hypothesis was rejected and the alternative hypothesis upheld which stated that there is no significant difference in the mean ratings of academic and administrative principal officers' perceptions regarding the extent in which mentoring programmes enhance employment of accounting graduates in public universities, Rivers State.

## Discussion of Findings

Research question 1 sought to find out the extent in which academic and administrative principal officers perceived how internship programmes enhance employment of accounting graduates in public universities, Rivers State. From the research questions presented in Table 1, it was observed that through internships programme employers bridge skills gaps and invest in the development of their employees; employers are able to evaluate the talents of prospective employees and discover the top candidates for their organization; internships programme allow companies to expand their employees' abilities and ensure that they are current with the newest trends and innovations in their sector; internship programme prepare graduates for the demands of the global market and help ensure that they remain competitive in their field; internship programme provide practical experience and skill development opportunities; internship programme can be time-consuming, both for the participants and for the instructors or facilitators; and the trainee programme is cost effective. Besides, hypothesis 1 is presented in Table 3: revealed that there is no significant difference in the mean ratings of academic and administrative principal officers' perceptions regarding the extent in which internship programmes enhance employment of accounting graduates in public universities, Rivers State. Ballantine, Duff, and Larres (2018) reaffirmed that the most effective internship programmes is consensus before institutional goals achievement can be attained even though it takes a longer time for a good consensus. Also, some studies have illustrated the theoretical advantages of internships for accounting students, such as the research conducted by Gault, Leach, and Duey (2020). Ballantine et al., (2018) further argued that working experience is vital for undergraduate accounting students. Obtaining credit for an internship can offer opportunities that contribute to beneficial career choices while providing one with a competitive edge in the accounting employment sector. However, for students enrolled in the internship programme to obtain experience, they should prepare well. Internships have grown significantly in the accounting industry, especially when providing students with the knowledge and experience they require for future job opportunities.

Research question 2 sought to find out the extent academic and administrative principal officers perceived that mentoring programmes enhances employment of accounting graduates in public universities in Rivers State. From the research questions presented in Table 3, it was deduced that mentoring programme provides students and early-career professionals with the targeted support and guidance they need to build the necessary skills and knowledge for success; mentoring programme give mentees access to valuable industry information and practical experience, which is a key benefit; mentoring programme provide students to obtain practical experience working on real-world projects and build skills; through the programme mentors and mentees exchange knowledge and skills, with the mentor providing guidance and advice to the mentee; mentoring programmes can also assist employees transitioning from one department to other field; the programme can aid in forming information about professional networks, which can be essential for career growth; and mentoring programme can give mentees access to a wide variety of professions and organizations, which can benefit them in securing employment and advancing their careers. Besides, hypothesis 2 Table 4: revealed that there is no significant difference in the mean ratings of academic and administrative principal officers' perceptions regarding the extent in which mentoring programmes enhance employment of accounting graduates in public universities, Rivers State. Mentoring programmes can also assist employees transitioning from other businesses to other field. Mentoring partnerships connect these individuals with field-experienced mentors, enabling them to acquire the necessary skills and knowledge for success. These programmes can aid in forming information about professional networks, which can be essential for career growth. Studies have discovered that mentoring programmes can give mentees access to a wide variety of professions and organizations, which can benefit them in securing employment and advancing their careers (Eby, et al., 2016) However, it is essential to emphasize that the structure, duration, and focus of the mentoring programme, as well as the selection procedure for mentees and mentors, might influence the outcomes. In addition, it is essential to track the results of mentoring programmes to verify their effectiveness and make any necessary improvements.

## Conclusion

The empirical literature highlighted the facts that often employers and graduate students/employees/ have different perspective about the nature of the professional skills gap that are required for a successful accounting career. Conclusively, to void the skills gap is extremely important in the learning process as well as securing future work. Accounting graduates want to succeed in work as well as in study, in addition to professional knowledge and various skills; it will help graduates integrate well, have scientific learning methods that bring high results, and promote professional knowledge to achieve success.

## Recommendations

The following recommendations were made from thorough discussions on the findings. In the light of the conclusions drawn, it was recommended that,

1) The three universities in Rivers State through the department of accountancy should come up with key areas that students should be exposed to during internship in consultation with the relevant stakeholders. Such a programme should also indicate tentative duration per key area. One obvious disadvantage is where students are attached to a specialised division or are seen as relief staff but these should be exceptions. Academic supervisors should encourage employers to expose students to the identified key areas. The number of visits should be at least two, at vantage points during the duration of the attachment.
2) The three universities in Rivers State should strive to align employees' career goals and aspirations with the institution's objectives. This can be achieved by offering clear pathways for career progression, providing opportunities for professional growth and development, and promoting a culture of continuous learning. By facilitating employees' workplace mentoring within the university context, institutions can strengthen loyalty, and commitment, and ultimately enhance employees' performance or productivity.

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