

INSTRUCTIONAL DELIVERY AND EMPLOYABILITY OF ACCOUNTING GRADUATES

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ABSTRACT

Effective instructional delivery is crucial in the preparation of graduates for employment. Therefore this study sought to find the impact of infrastructural delivery on employability of accounting graduates. The study used the survey design. The study targeted students and graduates of five government owned polytechnics and universities in Rivers State. Four likert scale questionnaire was deployed for primary data collection from ninety respondents conveniently sampled. The linear regression was the statistical toll used in analyzing the primary data collected. The study found that instructional delivery impact significantly on employability of accounting graduates with a significant value of 0.000 which is less the 0.05 benchmark for rejecting or accepting a null hypothesis. The correlation coefficient ($R = 0.693$) indicates a moderately strong positive impact while the coefficient of determination ($R\text{ Square} = 0.480$) suggests that 48.0% of the variance in employability of accounting graduates can be explained by instructional delivery. The study made recommendations that institutions of higher learning should adopt instructional delivery method that will equip their students with the soft skill and other skills that enhances employability of their graduates, and also, the HOD of accounting department in collaboration with others in the department should be actively involved in accounting students internships and practicum for practical and relevant experience before graduation. The conclusion of the study is that instructional delivery has significant impact of employability of accounting graduates.

Key words: *Instructional delivery, employability, accounting graduates.*

INTRODUCTION

Accounting education at the university level in developing SEE countries has often been criticised for the inability to develop essential skills of graduates necessary for career in professional accountancy in the 21st century. With high unemployment rate, the employability of job seekers and their ability to compete globally in terms of acquired skills, knowledge, competence and attributes on a global scale is saddening (Okeke-Ezeanyanwu, et al, 2022). Graduate unemployment is one of the biggest challenges that many countries in the world, including Nigeria are faced with. Graduate employability depends on their ability to convince their employers that they have the required knowledge, skill and attitudes.

In response to evolving work patterns, the field of accounting, as the fundamental language of business, must continually progress in both its practices and the training of accounting graduates. According to Kolawole and Ogungbade (2021), academic institutions and professional accounting bodies play pivotal roles in shaping the education and supply of accountants in Nigeria. They highlight a range of career opportunities available to accounting graduates, including roles such as accounting officers, auditors, procurement managers, chief financial officers, forensic accountants, environmental accountants, financial analysts, international accounting specialists, investment analysts, business analysts, and auditors.

Mhlongo (2020) contends that many students choose to study accounting due to the perceived employability of graduates in securing immediate job placements. Tan and Fawzi (2017) demonstrate that employers increasingly prioritize skilled accounting graduates who possess not only technical expertise but also essential soft skills that contribute to workplace effectiveness. This shift underscores the growing demand for employability skills among graduates, prompting educators to employ diverse instructional methods to cultivate these competencies in accounting students. Odey and Ugwoke (2023) argue for the adaptation of instructional strategies in accounting education to meet the evolving demands of the 21st-century workplace. They emphasize the necessity of enhancing practical skills alongside theoretical knowledge to enhance graduate employability. The evolving nature of workplace skills underscores the importance of adopting new educational approaches, particularly in disciplines like accounting, to effectively prepare graduates for professional success.

According to Chibani and Jaouane (2017), approximately 22% of graduates annually struggle to secure employment, often due to deficiencies in employability skills among other factors. The National Bureau of Statistics (2021) highlights a high unemployment rate of 33.3% in Nigeria during the fourth quarter of 2020, underscoring the challenge faced by many accounting graduates in accessing suitable job opportunities. Addressing this issue requires effective instructional strategies implemented by lecturers and policymakers within the educational system. By enhancing instructional delivery, there is potential to bridge the gap and improve the employability prospects of accounting graduates significantly. Thus, the study seeks to evaluate how instructional methods impact the employability outcomes of accounting graduates.

Concept of Instructional Delivery

Jeremiah and Alamina (2017) define instructional delivery as the entirety of activities undertaken by educators to facilitate changes in learner behavior through various teaching methods and approaches. Wey-Amaewhule and Udofia (2022) elaborate that instructional delivery encompasses the effective execution of assigned tasks according to expected standards, utilizing appropriate instructional strategies and technologies to engage learners. According to Battioala (2014), instructional delivery involves the dynamic interaction between students, teachers, content, and the development of necessary knowledge, skills, and attitudes for effective learning and collaboration.

Competence in instructional delivery is crucial for educators to maximize knowledge and skill acquisition among students. Various instructional delivery models are employed to overcome challenges related to diverse student backgrounds, learning styles, and levels of understanding. Common methods utilized for teaching accounting graduates include training in accounting software, traditional face-to-face instruction, online courses, blended learning, case studies, simulation-based instruction, guest lectures, and internships and practicum.

For instance, accounting software training familiarizes graduates with industry-standard tools used in financial management. Traditional face-to-face instruction involves direct interaction between educators and students in physical classrooms, facilitating lectures, discussions, and practical exercises. Online courses leverage web-based platforms for video lectures, digital assignments, and virtual discussions, offering flexibility and accessibility. Blended learning combines both traditional and online methods, adapting especially well during periods like the Covid-19 pandemic in Nigeria. Simulation-based instruction provides virtual environments for practicing accounting skills such as software use, taxation, and auditing. Case studies use real-world scenarios to prepare graduates for practical challenges in accounting roles. Guest lectures invite industry experts to share insights and experiences directly relevant to accounting professions. Internships and practicum offer hands-on experience within accounting firms or corporate departments, supervised by experienced professionals to bridge the gap between theory and practice in real workplace settings.

Concept of Employability of Accounting Graduates

Employability, as highlighted by Okeke-Ezeanyanwu et al. (2022), refers to the state of being prepared for employment through the acquisition of necessary skills. It is a critical criterion considered by employers when selecting candidates. Oluwalola (2019) defines employability as a multidimensional concept involving individual capabilities to secure and maintain fulfilling jobs within organizations, contributing effectively to societal needs. According to Ikpesu (2017), employability signifies individuals' responsibility for acquiring specific knowledge and skills demanded by employers, thereby ensuring their own welfare and societal contribution.

Maireva et al. (2021) describe employability as encompassing personal attributes and characteristics that enable job seekers to be productive in the workplace. Akinbode et al. (2020) emphasize that employability involves possessing relevant knowledge, skills, and attributes that facilitate the acquisition and retention of meaningful employment opportunities. Pool (2017) characterizes employability as a combination of personal qualities, experiences, talents, and mindfulness that enhance an individual's likelihood of securing and succeeding in a fulfilling job role. Ugbe (2018) defines employability as establishing mechanisms for students to develop a wide range of skills and opportunities that enhance academic learning and readiness for the job market. Employability skills, as Maireva et al. (2021) note, are skills acquired prior to entering the workforce, crucial for preparing students to meet diverse occupational demands after graduation. These skills, distinct from technical knowledge, are fundamental for professional growth and include core, transferable competencies essential across various professions. Okolocha and Odimmega (2019) highlight that these skills not only support recruitment efforts by employers but also empower individuals to secure and maintain employment, navigate the labor market effectively, and engage in continuous learning throughout their careers.

Theoretical Framework

The DOTS Theoretical Model is authored by Kazimierz Dabrowski, a Polish psychologist known for his work on the theory of positive disintegration. It was advanced by Law and Watts (2003) and Rae (2007) supported it. This theory suggests that psychological development occurs through a process of disintegration of existing psychological structures, followed by their reintegration at a higher level. Dabrowski proposed that individuals who experience inner conflicts and tension due to discrepancies between their actual self and their ideal self are more likely to undergo this positive disintegration, leading to personal growth and development. Relating the DOTS model to a study on instructional delivery and employability of accounting graduates involves understanding how educational experiences can foster the development of accounting students beyond mere technical skills to personal development, Higher Order Thinking, Employability, and Curriculum Design.

In summary, the DOTS Theoretical Model by Dabrowski underscores the importance of inner tension and conflict in fostering personal growth and development. Applying this to a study on instructional delivery and employability of accounting graduates suggests that effective education should not only impart technical knowledge but also stimulate students' intellectual, emotional, and ethical development, thereby enhancing their readiness for the complexities of professional accounting practice.

Empirical Review

Related studies have been undertaken in Nigeria and outside Nigeria. Some of the studies related to this study are reviewed. The study commenced its empirical research by reviewing studies undertaken in Nigeria. Odey and Ugwoke (2023) conducted a descriptive survey to explore instructional delivery needs in business education for enhancing graduate employability in Cross River State, Nigeria. They employed a researcher-developed questionnaire with a sample size of 90 participants. Utilizing independent t-tests and Pearson's correlation, they found significant differences in perceptions between graduates and lecturers regarding instructional delivery strategies. The study also established a significant relationship between effective teaching strategies and graduates' employability in business education courses. Wey-Amaewhule and Udofia (2022) investigated the impact of teachers' orientation on instructional delivery in senior secondary schools within Rivers State using a descriptive survey design.

Their sample included 36 principals and 777 teachers from 36 public schools in Port Harcourt Metropolis. Data collected through a structured questionnaire were analyzed using mean, standard deviation, and z-test statistics. Findings indicated that orientation programs significantly influenced classroom management, teaching methods, continuous assessment, and the use of instructional materials, enhancing overall instructional delivery. Kolawole and Ogungbade (2021) investigated the influence of academic curriculum on the employability of accounting graduates in Nigeria using a survey research design. Targeting staff from major audit firms and students from recognized institutions, they found that the academic curriculum significantly explained variability in accounting graduates' employability ($\beta = .329, P = .002 < .05$). The study recommended curriculum enhancements to better align with industry needs, thereby improving graduates' readiness for professional roles. Okolocha and Odimegwa (2019) assessed the development of employability skills among financial accounting students in Anambra State secondary schools through a descriptive survey. Their sample of 89 teachers highlighted the effectiveness of skill-based competitions, active listening, and digital literacy in enhancing students' employability. Analysis included mean, standard deviation, and ANOVA, concluding that integrating these strategies into teaching practices was crucial for improving students' learning experiences and future employability. Wordu and Akor (2018) conducted a pure experimental study to compare instructional delivery models and their impact on academic performance in senior secondary agricultural science classes in Rivers State, Nigeria. Using a random sample of 60 students, they found that mastery learning and constructivist approaches significantly improved student performance compared to traditional lecture methods. The study recommended broader adoption of innovative instructional strategies to enhance learning outcomes. Pitan and Atiku (2017) explored the relationship between career guidance activities and undergraduates' employability in Nigerian universities using a correlational survey design. Their findings supported the significant influence of career guidance dimensions—decision-making, opportunity awareness, self-awareness, and transition learning—on students' employability. The study advocated for enhancing career guidance programs to better prepare students for successful transitions to the workforce. Okoro and Ibe (2017) surveyed directors and managers in Nigeria's South-East to identify critical office employability competencies for business education graduates. Their findings underscored the importance of both core and e-office competencies in preparing graduates for effective job performance. The study recommended incorporating these competencies into business education curricula to align with industry demands.

The following studies reviewed are studies done outside Nigeria. Maireva, et al. (2021) employed a qualitative approach to address challenges faced by accounting TVET graduates in Zimbabwe's job market. They gathered data from five lecturers and 55 graduates using interviews and questionnaires from a single Polytechnic college. Economic downturns were identified as the primary cause of graduate unemployment, exacerbated by inadequate practical skills and experience. The study concluded that graduates' inability to apply theoretical knowledge in practical settings hindered their job prospects and entrepreneurial efforts due to limited access to capital. Canales (2020) explored instructional practices and their impact on student engagement and achievement among fourth- and fifth-grade teachers in Miami-Dade County Public Schools. Using a mixed-methods comparative case analysis, the study correlated instructional methods like High-Order Learning Tasks and Explicit Instruction with student engagement indicators. Findings suggested varying degrees of influence on student engagement, emphasizing the importance of effective instructional strategies in improving educational outcomes. Atanasovski, et al. (2019) surveyed students and employers to evaluate the importance of generic and technical skills in an accounting degree program and the effectiveness of current educational practices. They identified discrepancies between student and employer perceptions, emphasizing the need for curriculum improvements to better develop technical and generic skills among graduates. Employers valued skills like oral communication and ethical behavior, underscoring areas for educational enhancement. Reju and Jita (2018) investigated students' experiences with distance and online instructional delivery of undergraduate mathematics at Nigerian universities. Their mixed-methods approach revealed challenges in understanding abstract mathematics concepts and the lack of accessible tutors.

The study suggested improvements in course design and tutor availability to enhance distance and online mathematics learning experiences for students. Garwe (2017) examined initiatives to enhance graduate employability in Zimbabwe, emphasizing the role of an industry-relevant academic curriculum and practical exposure. The study recommended government support for international scholarship programs to broaden graduates' career opportunities and prepare them for success in academia and industry.

Instructional Delivery and Employability of Accounting Graduates

There are challenges faced by young job seekers in acquiring the necessary skills for securing jobs that are meaningful in the present global job market bedeviled with youth unemployment rates continues to be high disproportionately. This issue is particularly acute in Nigeria, where the overall unemployment rate is elevated, especially among young adults (Odey & Ugwoke, 2023). The importance of instructional delivery in enhancing the employability of accounting graduates cannot be overstated, as employers increasingly prioritize soft skills, ICT proficiency, generic skills, technological competence, and transferable skills in prospective hires.

Employers place significant emphasis on soft skills over technical expertise and academic achievements when evaluating new graduates, all of which can be cultivated through various instructional methods. In response to evolving job market demands, instructional delivery plays a pivotal role in equipping graduates with essential technological skills that are highly sought after by employers. Proficiency in ICT skills not only enhances employability but also broadens the spectrum of job opportunities available to new graduates.

Methodology

The research design serves as a blueprint that guides researchers in implementing methods, actions, and techniques to effectively address research questions or hypotheses and achieve study objectives. Edori and Edori (2022) defined research design as a structure or framework that is conceptualized for performing investigation within a social phenomena. This study employed a survey design to collect data using a structured questionnaire, which was well-suited to the research requirements. The target population comprised accounting graduates from three public polytechnics and universities in Rivers State (Rivers State University, Ignatius Ajuru University of Education, and University of Port Harcourt). Ninety respondents were conveniently selected to participate in the study, with data analyzed using linear regression analysis to explore relationships, and reliability tested using Cronbach Alpha. The Cronbach Alpha value 0.81 showed the reliability of the instrument.

Data Presentation

Presentation of Questionnaires Distributed and Returned

Description	No	%
Questionnaire Distributed	90	100
Questionnaire Returned	84	93.33
Questionnaires not Returned	6	6.67
Total		100

Presentation of Questionnaires Distributed and Returned by Institutions

Institution	Distribution	Returned	%
Captain Elechi Amadi Polytechnic	18	17	94.44
Ken Saro-Wiwa Polytechnic	16	14	87.50
Rivers State University	20	20	100.00
Ignatius University of Education	20	20	100.00
University of Port Harcourt	16	13	81.25
Total	90	84	93.33

Presentation of Data Calculated from Raw Primary Data (The raw data collated are shown in appendix)

Question No.	1				2				3			
Instructional Delivery	76	81	36	20	68	93	50	11	148	90	28	3
Employability of Accounting Graduate	144	144	0	0	84	66	42	20	64	78	46	19

Question No.	4				5				6			
Instructional Delivery	132	138	6	2	60	93	56	10	80	66	56	14
Employability of Accounting Graduate	56	60	58	21	100	87	38	11	68	57	48	22

Question No.	7				8				9			
Instructional Delivery	72	96	50	9	152	123	8	1	148	141	0	0
Employability of Accounting Graduate	88	87	34	16	92	144	20	3	200	102	0	0

Question No.	10			
Instructional Delivery	52	84	62	12
Employability of Accounting Graduate	136	129	8	3

Data Analysis

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change	Durbin-Watson
						F	df1	df2		
1	.693 ^a	.480	.466	36.35057	.480	35.097	1	38	.000	1.751

a. Predictors: (Constant), INSDEL

b. Dependent Variable: EMPACCGRA

The Model Summary presented provides information about the regression model that was conducted. *R* is the correlation coefficient between the predictor variable (INSDEL) and the dependent variable (EMPACCGRA). Here, $R = 0.693$, which suggests a moderately strong positive correlation between INSDEL and EMPACCGRA. The *R* square value (0.480) represents the coefficient of determination. It tells us the proportion of the variance in the dependent variable (EMPACCGRA) that can be explained by the independent variable (INSDEL). In this case, approximately 48.0% of the variance in EMPACCGRA can be explained by INSDEL. The adjusted *R* Square value accounts for the number of predictors in the model and the sample size. It is slightly lower than *R* Square (0.466), indicating the adjustment for the number of predictors. In summary, the model summary indicates that there is a significant relationship between INSDEL and EMPACCGRA, with INSDEL explaining a substantial portion of the variance in EMPACCGRA.

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	46376.533	1	46376.533	35.097	.000 ^b
	Residual	50211.842	38	1321.364		
	Total	96588.375	39			

a. Dependent Variable: EMPACCGRA

b. Predictors: (Constant), INSDEL

From the result shown in the ANOVA table the *F*-statistic tests the overall significance of the regression model. It is calculated as Mean Square Regression / Mean Square Residual. Here, $F = 35.097$. The *p*-value is associated with the *F*-statistic. It indicates whether the regression model as a whole is significant. In this case, the *p*-value is 0.000, which is less than 0.05 (assuming typical significance level $\alpha = 0.05$), indicating that the regression model with INSDEL as a predictor variable is significant.

Coefficients^a

Model		Unstandardized		Standardized		Collinearity Statistics		
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	16.513	9.306		1.774	.084		
	INSDEL	.716	.121	.693	5.924	.000	1.000	1.000

a. Dependent Variable: EMPACCGRA

The Coefficients provides information about the coefficients of the regression model, where EMPACCGRA is the dependent variable and INSDEL is the predictor variable. The *t*-value (5.924) is the ratio of the coefficient estimate to its standard error indicating the significance of the coefficient estimate for INSDEL. The *p*-value associated with the *t*-test for INSDEL. A *p*-value less than 0.05 indicate that the coefficient estimate for INSDEL is significant. The Collinearity Statistics shows that both the tolerance and VIF for INSDEL are 1.000, indicating no issues with multicollinearity.

Discussion of Findings

The correlation coefficient ($R = 0.693$) indicates a moderately strong positive relationship between instructional delivery (INSDEL) and employability of accounting graduates (EMPCCGRA). It portrays a directional movement that is the same for both variables. The coefficient of determination (*R* Square = 0.480) suggests that 48.0% of the variance in EMPACCGRA can be explained by INSDEL. That is, the remaining 52.0% of the variance in EMPACCGRA cannot be explained by INSDEL but other factors outside the model. The regression model (which includes only INSDEL as a predictor) is significant (Sig. *F* Change = 0.000), indicating that the relationship between INSDEL and EMPACCGRA is not likely due to

random chance. The coefficient of 0.714 indicates that for every one unit increase in INSDEL, EMPACCGRA is expected to increase by 0.716 units, holding all other variables constant.

The finding of the study shows that INSDEL has significant impact EMPCCGRA. The finding is in tandem with the assertion of Akinbode et al. (2020) that emphasised that employability involves possessing relevant knowledge, skills, and attributes that facilitate the acquisition and retention of meaningful employment opportunities and the finding of Odey and Ugwoke (2023) that established a significant relationship between effective teaching strategies and graduates' employability in business education courses.

Conclusion and Recommendations

The study had a single aim of investigating the impact of instructional delivery and employability of accounting graduate. After analyzing the data collected using the linear regression, the study concluded that instructional delivery has significant impact on employability of accounting graduates. The significant impact is positive and moderately strong.

The recommendation made by the study is that institutions of learning should adopt instructional delivery method that will equip their students with the soft skill and other skills that enhances employability of their graduates. Also, the HOD of accounting department in collaboration with others in the department should be actively involved in accounting students internships and practicum for practical and relevant experience before graduation.

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