



Challenges Affecting The Implementation Of Accounting Education Programme In Federal Colleges Of Education In South-South, Nigeria

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ABSTRACT

The study investigated challenges affecting the implementation of accounting education programme in Federal Colleges of Education in South-South, Nigeria. Two research questions were formulated and two null hypotheses were tested for the study. Descriptive survey research design was adopted. The entire population of 68 accounting educators in the three Federal Colleges of Education in South-South Nigeria was studied without sampling. A validated questionnaire containing 19 items was used for data collection. Cronbach alpha was used to measure the internal consistency which yielded an overall reliability coefficient of 0.80. The researchers administered the instrument with three research assistants using direct method to the respondents. Mean and standard deviation were used for answering the research questions and t-test was used for testing the null hypotheses at 0.05 level of significance. Findings of the study revealed that infrastructural facilities related challenges and equipment related challenges are affecting the implementation of accounting education programme in Federal Colleges of Education in South-South, Nigeria. Accounting educators do not differ significantly in their mean ratings on the infrastructural facilities and equipment related challenges affecting the implementation of accounting education programme in Federal Colleges of Education in South-South, Nigeria based on years of teaching experience. The study concluded that the implementation of accounting education programme will not be successful if the infrastructural facilities and equipment related challenges are not comprehensively minimized in Federal Colleges of Education in South-South, Nigeria. It was recommended among others that the management of Federal Colleges of Education in South-South, Nigeria should stop engaging in window dressing practices during accreditation exercises so that the necessary infrastructural facilities and equipment can be provided by the Federal government in order to improve the quality assurance indices of accounting education programme in colleges of education.

Keywords: Colleges of Education, Accounting Education, Infrastructural facilities, Equipment

INTRODUCTION

Colleges of education are pedagogical training institutes where the required teaching qualifications and experiences needed in the teaching profession are exposed to students before they can be certified as competent teachers in the society. Colleges of Education are specialized educational institutions that offer teacher education programmes in Nigeria and produce qualified teachers with the minimum teaching qualification to teach at the pre-primary education level, basic education level, adult and non-formal education and special needs education (Federal Republic of Nigeria, 2013). In Nigerian colleges of education, accounting education is one of the many teacher training programmes domiciled in the school of vocational and technical education. According to Ugwu, Ezeabii and Ugwunwoti (2020), accounting education is one of the business education courses offered in Nigeria tertiary institutions for professional

placement in the accounting and education sector of the economy. In colleges of education, Ezenwafor and Onokpaunu (2022) submitted that accounting education programme is instructionally packaged to produce intelligent custodians of financial records of formal and informal organizations as well as competent teachers of accounting in educational institutions.

The practical and work oriented nature of accounting education programme depends on the availability and utilization of instructional resources such as infrastructural facilities and equipment by accounting educators and students in colleges of education. Bishir (2014) posited that infrastructural facilities are the basic facilities, services and installations that are needed for the functioning of a system. Correspondingly, Okike and Abraham-Ibe (2015) agreed that infrastructural facilities are the basic necessities that are put in place before other systems or structure can function efficiently and effectively. In this study, infrastructural facilities are physical arrangements and structures that enhance the instructional process of accounting education programme in colleges of education. Infrastructural facilities such as classrooms, seminar rooms, accounting educator's demonstration stand, library, accounting educator's offices and accounting laboratory as well as ICT workshop centres are essential for the implementation of accounting education programme in colleges of education because their availability facilitates better instruction and improves students learning outcomes in accounting.

To improve the instructional quality of accounting education programme in colleges of education, infrastructural facilities are not enough because equipment are also important teaching aids used by accounting educators and students in the classroom. Equipments are fixed or movable items that facilitate effective teaching and learning in classrooms or laboratories. Esene and Ohiwerei in Emeasoba (2018) defined equipment as business appliances or office machines used for preparing students for the activities of the business world. Equipment such as computers, accounting softwares, accounting textbooks, professional accounting journals, source documents and multimedia projectors are essential for the implementation of accounting education programme in colleges of education because their availability facilitates transfer of knowledge that can effectively prepare students for the operational tools and technologies used in world of work.

The provision of infrastructural facilities and equipment in accounting education programme in colleges of education requires huge capital investment from Federal and State governments in Nigeria. The adequacy of infrastructural facilities and equipment in accounting education programme directly affects the professional performance of students in the workplace upon graduation. Unfortunately, Ezenwafor and Onokpaunu (2017) submitted that Nigerian business (accounting inclusive) education graduates are roaming the street unemployed not because they do not have the correct credentials but because employers of labour maintain that their expertise is paper-oriented and not skill-based. This ugly situation could be attributed to the challenges related to the implementation of accounting education programme in colleges of education in Nigeria.

In educational literature, challenges are those things that make it difficult for effective teaching and learning to take place in tertiary institutions (Erick, 2013). In this study, challenges are instructional bottlenecks that may exist in the process of implementing the theories and practice of accounting education programme in Federal colleges of education. These challenges make it difficult for accounting educators to provide experiential education that would prepare their students for the practical operations of the accounting workplace. In determining the challenges affecting the implementation of accounting education programme, the opinions of accounting educators could be influence by their years of teaching experience. Years of teaching experience refers to the professional experiences gathered by accounting educators over the years in Federal colleges of education. In this study, years of teaching experience is categorized into more experienced and less experienced business educators. More experienced accounting educators are educators with more than 10 years of professional experience and less experienced accounting educators are educators with less than 10 years in service.

Due to reported poor job performance of accounting education graduates by employers of labour in Nigeria (Mong & Okolocha, 2019), it is argued that accounting education programme of colleges of education are not in sync with the unpredictable business world. In order to unravel the root causes of this unpleasant reality, the researchers are interested in finding out the possible infrastructural facilities and

equipment related challenges affecting the implementation of accounting education programme in federal colleges of education in South-South, Nigeria. This is the worry of the study.

Purpose of the Study

The main purpose of this study is to determine the challenges affecting the implementation of accounting education programme in Federal colleges of education in South-South, Nigeria. Specifically, the study sought to determine the:

1. Infrastructural facilities related challenges affecting the implementation of accounting education programme in federal colleges of education in South-South, Nigeria
2. Equipment related challenges affecting the implementation of accounting education programme in federal colleges of education in South-South, Nigeria.

Research Questions

The following research questions guided the study:

1. What are the infrastructural facilities-related challenges affecting the implementation of accounting education programme in Federal colleges of education in South-South, Nigeria?
2. What are the equipment-related challenges affecting the implementation of accounting education programme in Federal colleges of education in South-South, Nigeria?

Hypotheses

The following null hypotheses were tested at 0.05 level of significance:

1. Accounting educators do not differ significantly in their mean ratings on the infrastructural facilities-related challenges affecting the implementation of accounting education programme in Federal colleges of education in South-South, Nigeria based on their years of teaching experience (1 – 10 years, and 11 years and above).
2. More experienced and less experienced accounting educators do not differ significantly in their mean ratings on the equipment-related challenges affecting the implementation of accounting education programme in Federal colleges of education in South-South, Nigeria.

RESEARCH METHODS

The study adopted descriptive survey research design. Descriptive survey research design makes it possible for the researchers to have a broad view from a sample of accounting educators in Federal colleges of education in order to draw conclusions regarding the challenges affecting the implementation of accounting education programme in South-South, Nigeria. The entire population of 68 accounting educators in the three Federal colleges of education in South-South Nigeria was studied without sampling. A structured and validated questionnaire titled “Challenges Affecting Implementation of Accounting Education Programme Questionnaire (CAIAEPQ)” containing 19 items on a four point rating scale of Strongly Agree (SA), Agree (A), Disagree (D) and Strongly Disagree (SD) with assigned weight of 4, 3, 2 and 1 respectively was used for data collection.

Validation of the instrument was conducted by three experts from Measurement and Evaluation and Technology and Vocational Department respectively. The reliability of the instrument was determined through a pilot test. Copies of the instrument were administered to 15 accounting educators in Federal colleges in Anambra and Enugu States. Cronbach alpha was used to measure the internal consistency which yielded an overall reliability co-efficient of 0.80. The researchers together with three research assistants used direct delivery method to administer copies of the questionnaire to the 68 accounting educators in the three Federal colleges of education in South-South Nigeria. Out of the 68 copies of the questionnaire administered, only 59 copies (representing 87 percent) were successfully retrieved and used for data analysis.

Mean and standard deviation were used to answer the research questions and determine the homogeneity or otherwise of the respondents' views. Decisions on the research questions were based on the grand mean in relations to the real limits of numbers. Therefore, items with mean ratings of 1.00 - 1.49 are rated Strongly Disagree, those with 1.50 - 2.49 are Disagree (D), items with mean ratings of 2.50 - 3.49 are rated Agree (A) and those with 3.50 - 4.00 are rated Strongly Agree (SA). Inferential statistics of the t-test was used to test the null hypotheses at 0.05 level of significance. A hypothesis was accepted where the p-

value is greater than the alpha level of 0.05 ($p > 0.05$), at an appropriate degree of freedom; otherwise, the null hypothesis was rejected.

RESULTS

The results of the study are presented and analyzed in the following tables.

Research Question 1: *What are the infrastructural facilities-related challenges affecting the implementation of accounting education programme in Federal colleges of education in South-South, Nigeria?*

Table 1. Respondents' mean ratings on infrastructural facilitiesrelated challenges affecting the implementation of accounting education programme

S/N	Infrastructural facilitiesrelated challenges	\bar{X}	SD	Remarks
1	Inadequate accounting education classrooms for teaching and learning	3.89	.64	Strongly Agree
2	Non-provision of study spaces for accounting education students	3.72	.48	Strongly Agree
3	Lack of ICT workshops for e-accounting instruction	3.68	.71	Strongly Agree
4	Lack of accounting educator's demonstration stands	2.61	.52	Agree
5	Poor electricity supply in accounting education classrooms	3.90	.86	Strongly Agree
6	Inadequate offices for accounting educators	2.73	.60	Agree
7	Lack of accounting laboratoryfor practical activities on accounting	3.84	.41	Strongly Agree
8	Lack of accounting education library for students	3.95	.72	Strongly Agree
9	Lack of seminar rooms for theoretical discussions on accounting	3.63	.69	Strongly Agree

Data in Table 1 show that the respondents strongly agree that seven items (item 1, 2, 3, 5, 7, 8 and 9) out of the nine items listed with mean scores ranging from 3.63 to 3.95were infrastructuralfacilitiesrelated challenges affecting the implementation of accounting education programme while the respondents agree that the remaining two items were infrastructural facilities related challenges affecting the implementation of accounting education programme with mean ratings of 2.61 and2.73. The cluster mean score of 3.55 showed that the items listed are infrastructural facilities-related challenges affecting the implementation of accounting education programme in Federal colleges of education in South-South, Nigeria. The standard deviations for all the items are within 0.41 to 0.86. This shows that the respondents are not wide apart in their ratings.

Research Question 2: *What are the equipment-related challenges affecting the implementation of accounting education programme in federal colleges of education in South-South, Nigeria?*

Table 2: Respondents’ mean ratings on equipment related challenges affecting the implementation of accounting education programme

S/N	Equipment related challenges	\bar{X}	SD	Remarks
10	Lack of computers for teaching and learning accounting education courses	3.67	.53	Strongly Agree
11	Non-provision of accounting softwares for teaching and learning accounting education courses	3.86	.42	Strongly Agree
12	Lack of public address system for teaching and learning	3.54	.60	Strongly Agree
13	Non-provision of current textbooks for teaching and learning accounting education courses	3.63	.38	Strongly Agree
14	Non-provision of source documents for teaching and learning accounting education courses	3.82	.57	Strongly Agree
15	Non-provision of novel professional accounting journals for teaching and learning accounting education courses	3.79	.70	Strongly Agree
16	Lack of multimedia projectors for teaching and learning accounting education courses	3.56	.32	Strongly Agree
17	Lack of electronic smart boards for teaching and learning accounting education courses	3.72	.59	Strongly Agree
18	Non-provision of accounting charts for teaching and learning accounting education courses	3.61	.75	Strongly Agree
19	Non-provision of electric calculators for teaching and learning accounting education courses	3.83	.64	Strongly Agree

Data in Table 2 show that the respondents strongly agree that the 10 items listed with mean scores ranging from 3.54 to 3.86 were equipment related challenges affecting the implementation of accounting education programme. The cluster mean score of 3.70 showed that the items listed were equipment related challenges affecting the implementation of accounting education programme in Federal colleges of education in South-South, Nigeria. The standard deviations for all the items are within 0.32 to 0.75. This shows that the respondents are not wide apart in their ratings.

Hypothesis 1

Accounting educators do not differ significantly in their mean ratings on the infrastructural facilities related challenges affecting the implementation of accounting education programme in federal colleges of education in South-South, Nigeria based on their years of teaching experience (1 – 10 years, and 11 years and above).

Table 3

Summary of T-test Analysis of Mean Ratings of Accounting Educators on the Infrastructural Facilities Related Challenges Affecting the Implementation of Accounting Education Programme

Years of teaching Experience		N	\bar{X}	SD	df	t-value	p-value	Decision
1 – 10	18	62.04	4.59	57	.211	.046	Not Significant	
11 and above	41	81.63	6.20					

Table 3 shows that there is no significant difference in the mean ratings of more experienced and less experienced accounting educators on the infrastructural facilities related challenges affecting the implementation of accounting education programme in Federal colleges of education in South-South, Nigeria. This is shown by the p-value of .046, which is greater than the significance level of 0.05. The null hypothesis of no significant difference between the two groups is therefore accepted

Hypothesis 2

More experienced and less experienced accounting educators do not differ significantly in their mean ratings on the equipment related challenges affecting the implementation of accounting education programme in Federal colleges of education in South-South, Nigeria.

Table 4

Summary of T-test Analysis of Mean Ratings of Accounting Educators on the Equipment Related Challenges Affecting the Implementation of Accounting Education Programme

Years of teaching							
Experience	N	\bar{X}	SD	df	t-value	p-value	Decision
1 – 10	18	50.93	5.67	57	1.41	.018	Not Significant
11 and above	41	75.26	6.01				

Table 4 shows that there is no significant difference in the mean ratings of accounting educators on the equipment-related challenges affecting the implementation of accounting education programme in Federal colleges of education in South-South, Nigeria based on years of teaching experience. This is shown by the p-value of .018, which is greater than the significance level of 0.05. The null hypothesis of no significant difference between the two groups is therefore accepted.

DISCUSSION OF RESULTS

Findings of the study are discussed as follows:

Infrastructural facilities related challenges affecting the implementation of accounting education programme

Findings of the study revealed that infrastructural facilities related challenges such as inadequate accounting education classrooms, non-provision of study spaces for accounting education students, lack of ICT workshops for e-accounting instruction, poor electricity supply in accounting education classrooms and lack of accounting laboratory for practical activities on accounting are affecting the implementation of accounting education programme in Federal colleges of education in South-South, Nigeria. The finding is in tandem with Okereke (2015) and Amesi and Giami (2018) which reported that infrastructural resources for equipping business education (accounting inclusive) students with entrepreneurial skills are not adequate in tertiary institutions. The researchers attributed this finding to the Federal government of Nigeria poor attitude towards the installation of infrastructural facilities in her colleges of education and poor maintenance culture of business educators and students on the available infrastructural facilities.

The discovered poor state of infrastructural facilities as challenges affecting the implementation of accounting education programme in Federal colleges of education in South-South, Nigeria supports the study of Ukaegbu (2015) who disclosed that the available infrastructural facilities in college of education were grossly inadequate for both students and lecturers. The findings of this study agreed with Ofordile (2015) who reported that there is poor maintenance culture of the existing infrastructural facilities which hinder the quality of teaching and learning of accounting education courses in tertiary institution. The poor provision of infrastructural facilities implies that accounting educators cannot equip accounting education students with requisite lifelong skills that can effectively prepare them for the workplace.

Additionally, the study discovered that accounting educators do not differ significantly in their mean ratings on the infrastructural facilities related challenges affecting the implementation of accounting education programme in Federal colleges of education in South-South, Nigeria based on years of teaching

experience. This means that, irrespective of their years of teaching experience, accounting educators in Federal colleges of education in South-South, Nigeriashare the position on the infrastructural facilities related challenges affecting the implementation of accounting education programme. This finding agrees with that of Ezenwafor and Onokpaunu (2022) which reported that infrastructural facilities are little provided for implementing accounting education curriculum in Federal colleges of education in South-South Nigeria. Hence, Eneja, Akamigbo and Akujieze (2020) submitted that the objectives of the accounting education programme are implemented to a low extent as a result of poor provision of infrastructural facilities in colleges of education.

Equipment related challenges affecting the implementation of accounting education programme

Findings of the study disclosed that equipment related challenges such as lack of computers, non-provision of accounting softwares, lack of public address system, non-provision of current textbooks and non-provision of source documents are affecting the implementation of accounting education programme in Federal colleges of education in South-South, Nigeria. This finding is in agreement with Akamigbo and Eneja (2020) who reported that educators were not using the appropriate instructional materials in the implementation of accounting education programme. This means the teaching and learning of accounting in federal colleges of education in South-South, Nigeria does not contain authentic learning experiences because accounting students are not exposed to the operational equipment and technologies used in workplace.

The study revealed that electric calculators, multimedia projectors, electronic smart boards, accounting charts and novel professional accounting journals are not provided for teaching and learning accounting education courses in Federal colleges of education in South-South, Nigeria. This finding aligned with Okoro (2018) who discovered that multimedia and hypermedia technologies were not fully utilized in Nigerian schools. Onokpaunu (2016) also reported that the use of web-based technologies in Nigerian tertiary institutions was at a very low extent. This means that there is a critical shortage of equipment for teaching and learning accounting education courses in Federal colleges of education in South-South, Nigeria.

The study equally discovered that accounting educators do not differ significantly in their mean ratings on the equipment related challenges affecting the implementation of accounting education programme in Federal colleges of education in South-South, Nigeria based on years of teaching experience. This means that accounting educators, irrespective of their years of teaching experience shared the same opinions on the equipment-related challenges affecting the implementation of accounting education programme. Supporting this finding, Ugwu, Ezeabii and Ugwunwoti (2020) discovered no significant difference between the mean ratings of more experienced and less experienced lecturers of accounting on the material resource related challenges of teaching and learning accounting education in tertiary institution. Hence, Fehintola (2019) submitted that accounting students are struggling to feel the impact of accounting education programme because equipment and other instructional resources meant for the programme are not adequate in tertiary institutions.

CONCLUSION

Accounting education is an educational discipline that provides students with the necessary academic experiences that can prepare them for life as accounting officers in business organization and as accounting teachers in educational institutions. Despite, the importance of accounting education programme, infrastructural facilities and equipment not adequately provided for the teaching and learning accounting education courses in Federal colleges of education in South-South, Nigeria. Based on the findings of the study, it was concluded that the implementation of accounting education programme will not be successful if the infrastructural facilities and equipment related challenges are not comprehensively minimized in Federal colleges of education in South-South, Nigeria.

RECOMMENDATIONS

Based on the findings and conclusion of the study, the following recommendations are made.

1. There is also need for the Federal government to partner with various non-governmental and business organizations to be able to meet the challenges of funding and provision of infrastructural facilities and modern equipment for effective implementation of accounting education programme in colleges of education in South-South, Nigeria.
2. The management of Federal colleges of education in South-South, Nigeria should stop engaging in window dressing practices during accreditation exercises so that the necessary infrastructural facilities and equipment can be provided by the Federal government in order to improve the quality assurance indices of accounting education programme in colleges of education.
3. The management of Federal colleges of education in South-South, Nigeria should source for fund beyond government budgetary allocations through internal generated revenues and external grants to ensure adequate provision of infrastructural facilities and equipment in order to prepare accounting education students' for the competitive and digitalized workplace.

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