



Integration And Utilization Of Computer-Aided Technologies In Teaching Accounting Courses In Universities In Rivers State

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ABSTRACT

The study investigated the integration and utilization of computer-aided technologies in teaching Accounting courses in Universities in Rivers State. Three research questions and three hypothesis were formulated for the study. The study adopted a cross sectional survey design. The population of this study consisted of forty-five (45) Accounting lecturers in the Department of Business Education in Universities in Rivers State and the entire population was used as the sample size. 34-item five-point likert scale questionnaire was used as the instrument for the study. The instrument was validated by two experts. The Pearson Product Moment Correlation Coefficient Statistica tool was used to correlate the sets of scores, yielding a reliability coefficient of 0.77. Mean and Standard deviation, were used to answer the research questions, while the null hypotheses were tested using Analysis of Variance at the 0.05 significance level. The findings revealed that majority of the Accounting lectures integrate and utilize Sage-50 Accounting package as a computer-aided technology in teaching Accounting courses in Universities in Rivers State. Based on the findings it was recommended that For effective integration and utilization of Sage-50 Accounting package in teaching of Accounting courses in Universities in Rivers State, curriculum developers should adopt the interdisciplinary approach and emphasis should be on the changing needs of the society through reliance on the understanding and application of new technologies in teaching and learning.

Keywords: integration, Teaching, Computer-aided Technologies, Business Education programme.

INTRODUCTION

The teaching of Accounting has witnessed rapid change in a relatively short period of time. Before the mid-20th century, the technology used for teaching Accounting courses consisted of nothing more than chalk and talk. The 1950s and 1960s, witnessed minor changes with the rare use of flip chart on an easel in addition to audio visual equipment like a movie, filmstrip or projectors. Video tapes and overhead transparencies began to appear in classrooms during the 1970s, and by the end of the 1980s, there was the diffusion of the computing revolution reflected in the establishment of computer labs, as well as the adoption and incorporation of computer applications in the Accounting curriculum (Al-Hashim, Sankaran, & Weiss, 2013). However, to date such steps are still in their infancy stages in many universities in Rivers State.

There have been some developments in teaching Accounting courses but not well diffused across all Universities and institutions in Rivers State. This is because, the level of utilization of information and communication technology into teaching vary from one place to the other and from one institution to another (variations mainly depend on the deployment of infrastructure taking place and the availability of financial resources and human capacities capable of using such technology). Computers aided learning technologies are now becoming more user friendly and a large number of students securing admissions into institutions of higher learning are knowledgeable in the use of computer aided learning technologies ranging from smart phones, tablets, iPads, to Laptops.

Additionally, the use of the Internet and World Wide Web gives infinite access to a wealth of information and knowledge that represents a repository of content available for students as well as educators to use for making the teaching and learning process more practical. This is true because, technology empowers educators to develop creative and interactive classrooms and gives them access to innovative resources. Effective educators understand the importance of the knowledge of utilizing technology in the classroom and finding new ways to make lessons meaningful. Ironically, in earlier days, some educators were not aware of the need of bringing computer aided technologies as an essential part of their day-to-day activities.

According to Sahin and Thompson (2016), there is frequent use of the technology in the various fields such as research, marketing, business, banking, administration etc. Consequently, today, the utilization of computer aided technologies in the educational system in higher institutions of learning in Rivers State received more attention for improving the standard of learning as well as teaching during the climax of the COVID-19 pandemic lockdown.

Utilization of technology in teaching simply refers to the use of technology to enhance the student learning experience (Nwafor, 2017). Utilizing different types of technology in the classroom, including a virtual classroom, creates learners who are actively engaged with learning objectives. In this approach learner brings together prior knowledge and experiences to support new knowledge and experiences. By doing this, learners draw on their skills and apply them to new experiences at a more complex level.

Various resources for teaching such as Sage-50 accounting package, Spreadsheet, eXtensive Business Reporting Language (XBRL), Quickbook software package, Peachtree package, to mention but a few, are being used to improve the teaching of Accounting courses in education system (Majoka, Fazal, & Khan, 2013). The integration of this technologies into teaching Accounting courses exposes the students to be able to handle Accounting problem such as; payment of bills, the expense management feature, undertake mobile payment and bank transactions, since it allows a wide range of connectivity between the bank account, providing for a real time recording of sales and receipt, tracking receivable, transferring funds, recording bank accounts and making deposits. This new development is a strong indication that the era of Accounting lecturers without the knowledge of technology aided teaching is gradually fading away. With the utilization of computer aided technologies, lecturers can take students beyond traditional limits, ensure their adequate participation in the Accounting instructional delivery process and create vital environments to experiment, interact and explore.

However, what is not known is the extent to which the Applications are integrated and utilized in teaching Accounting courses in Universities in Rivers State. Using technologies to connect students either for the sake of lesson presentation of collaborative session have become part-and-parcel of the educational system in Rivers State. The progression in information and communication technology raises the issue of the importance of possessing and developing the necessary technological skills among Accounting professionals, professors, instructors and trainees all around the world in order to maintain a competitive edge both at the local and international levels. Much of these developments are clearer in developed nations than in developing nations because the utilization of information and communication technology in teaching Accounting is hindered by the lack of resources and required infrastructure building blocks. Unfortunately, there are many sources in the literature covering the use of information and communication technology in teaching Accounting in developed countries but very few studies have attempted to test these relations in developing nations (Dahawy, Merino, & Conover, 2012).

The Accounting curriculum needs ICT not only as tools for communication but also tools for teaching and learning as well as in carrying out researches. Competence in ICT is one of the most crucial factors in the knowledge based economy, whereby newly emerging professional Accountant must possess sufficient ICT knowledge and skills; due to the persistent use and indispensability of ICT in the business world. The effective utilization of ICT tools in teaching of Accounting had remained the only challenges of ICT usage among lecturers in Nigeria tertiary institutions. Observed that no meaningful progress will be made in educational sector without adjusting to technological innovations and discoveries, and note that the Universities should put in place effective ICT facilities to enable both the teachers and students have access to internet, e-mail, collaborative software etc. (Ekpenyong, Ogbeide & Omenvibiogie, 2012; Okoli, 2012; Sanusi, 2011).

The Federal Republic of Nigeria (2013) reemphasized the need for the utilization of ICT in the Nigerian education system. This is the acceptance of the need to go beyond computer to the level of ICT, and the need for infrastructure. Three major objectives among others were emphasized in the Nigerian National Policy for Information Technology. These include empowering youth with ICT skills, to prepare them for competitiveness in a global environment and to integrate ICT into the mainstream of education, and training and establishment of multifaceted ICT.

Accounting educators today however face the challenge of utilizing and integrating computer-aided technologies in their instructional delivery in a manner that enhance students learning and achievements. Appropriate use of these resources in Accounting courses delivery in our classrooms can help equip future Accounting educators with the necessary knowledge and skills to use same tools effectively in their classroom (Nwokocha & Onwuchekwa 2014).

Eichoiz and Rogers (2014) suggested that there are psychological components in lecturer's perception of ICT. They found a significant personality difference between acceptor and rejecters of new ICT gadgets; others have also said that some lecturers appeared to perceive ICT gadgets as threatening and perhaps inhuman. Consequently, the success of modern technology utilization in Accounting depends on the development of various competencies throughout the educational system. This hinges on the lecturers professional development, competency of educational administrators in using the technology available and dedicated technical support specialists to ensure continued viability of modern technology tools in Education.

However, there is no gainsaying the fact that the integration of ICT in Universities in Rivers State have the propensity to aid effective teaching and learning and help Accounting students acquire necessary skills that will enable them contribute to the growth, improvement and development of the nation socially and economically. Thus, the essence of this study aimed at investigating the integration and utilization of computer aided technology in teaching Accounting courses in Universities in Rivers State.

Statement of the Problem

It is disappointing that the traditional method to teaching Accounting courses appears to remain the order of the day in most Nigerian Universities, in the face of several computer-aided technologies and applications that could enhance teaching and learning. Despite the methods put in place to achieve the goals of ICT in schools through the integration of various computer aided learning technologies, there are still limitations in the exploitation of ICT facilities in the school environment. The presence of various Accounting packages with the utilization of computer aided technology, Accounting lecturers need an upgrade that requires a value added skill in teaching Accounting. Unfortunately, the teaching of Accounting courses seems to have falling short of the expectations due to the fact that, the modern use of computer aided technologies in teaching Accounting is still in its infancy (Hurley, 2011). This is evidenced in a research study carried out by Wessels (2017) where he found out that lecturers have limited exposure to the use of XBRL, Spreadsheet, Sage-50, Xero and multimedia technologies, QuickBook etc in teaching Accounting in higher institution. However, observation shows that there are many research studies on teaching Accounting via technology (Abdul-Salaam, 2011; Groomer & Murthy 2016; Bain, Blankley & Smith 2012), but there are very few empirical research studies that considered the integration of computer-aided technologies such as; XBRL, and Spreadsheet, QuickBook and Sage-50 Accounting packages as well as the knowledge of Accounting Lecture in teaching Accounting in Universities in Rivers State. It is in a bid to close the identified gap in literature that this study seeks to examine the integration and Utilization of computer-aided technologies in teaching Accounting Courses in Universities in River State.

Research Questions

The following research questions guided the study:

1. To what extent do Accounting Lecturers integrate and utilize Sage-50 Accounting package in teaching of Accounting courses in Universities in Rivers State?
2. What is extent of knowledge of Accounting Lecturers in the integration and utilization of computer-aided technology for teaching Accounting courses in Universities in Rivers State?
3. To what extent do Accounting Lecturers integrate and utilize eXtensive Business Reporting Language (XBRL) Accounting package in teaching of Accounting courses in Universities in Rivers State?

Hypotheses

The following hypotheses were formulated and tested at the 0.05 level of significance.

1. There is no significant difference in the mean rating of Accounting Lecturers in the three Universities on the extent to which Sage-50 Accounting package is integrated and utilized in teaching Accounting courses in Universities in Rivers State.
2. There is no significant difference in the mean rating of Accounting Lecturers in the three Universities on the extent of knowledge of Accounting Lecturers in the integration and utilization of computer-aided technology in teaching Accounting courses in Universities in Rivers State.
3. There is no significant difference in the mean rating of Accounting Lecturers in the three Universities on the extent to which eXtensive Business Reporting Language (XBRL) is integrated and utilized in teaching of Accounting courses in Universities in Rivers State.

METHODS

A cross sectional survey design was adopted for this study. The research design was considered appropriate since the design helped the researcher to collect data that described the level of integration and utilization of computer-aided technologies among lecturers in the Universities in Rivers State. The population of this study consisted of forty-five (45) Accounting lecturers in the Department of Business Education in Universities in Rivers State. The entire population was used as the sample size because of its manageable size. The instrument for data collection was a self-structured questionnaire titled: "Computer- Aided Technology and Teaching of Accounting Courses Questionnaire" (CATTACQ), used as a yardstick for measuring the integration of computer-aided technology in teaching Accounting courses in Universities in Rivers State. The questionnaire was divided into two sections. Section "A" covered the respondent's demographic information while section "B" will cover the instructions guiding the filing of the instrument and the items of the instrument, Section B contained items which addressed the subject matter of the study based on the objectives of the study. However, the items of the questionnaire were rated on a four (4) point likert scale, with responses ranging from Very High Extent (VHE) = 4 points; High Extent (HE) = 3 points, Moderate Extent (ME) = 2 points; to Low Extent (LE) = 1 point, with a mean criterion of 2.5.

The instrument was validated by an expert in Measurement and Evaluation and two experts in the Department of Business Education.

The Pearson Product Moment Correlation Coefficient Statistica tool was used to correlate the sets of scores, yielding a reliability coefficient of 0.77. Mean and Standard deviation, were used to answer the research questions, while the null hypotheses were tested using Analysis of Variance at the 0.05 significance level. The items of the research questions with mean score greater than the 2.50 (criterion mean) was considered high extent, while items of the research questions with mean score less than the 2.50 (criterion mean) were considered low extent. Also, the decision rule for the hypotheses was that; when the F-ratio (F) > 1.960, and the Significant/P-value (Sig) < 0.05, the null hypothesis was rejected and the alternate hypothesis was accepted, and when the F-ratio (F) < 1.960, and the Significant/P-value (Sig) > 0.05, the null hypothesis was retained and the alternate hypothesis was rejected.

RESULTS

Research Question 1: *To what extent do Accounting Lecturers integrate and utilize Sage-50 Accounting package for teaching of Accounting courses in Universities in Rivers State?*

Table 1: Mean score and standard deviation of the extent to which Accounting Lecturers integrate and utilize Sage-50 Accounting package for teaching in Universities in Rivers State

| S/N | Items | Responses (n = 43) | | |
|-------------------|--|---------------------|------|---------|
| | | \bar{x} | SD | Remarks |
| .1 | Sage-50 accounting package is integrated for sound accounting decision making | 3.49 | 0.55 | VHE |
| .2 | Sage-50 package makes data entries | 1.98 | 1.04 | LE |
| .3 | Sage-50 accounting package saves time | 2.44 | 1.24 | LE |
| .4 | Use of Sage-50 accounting package to lower losses | 3.30 | 0.86 | VHE |
| .5 | Sage-50 accounting templates are utilize in balance sheet for analyzing performance and sales tracking | 3.09 | 1.00 | VHE |
| .6 | Sage integration boost cost and margin control | 3.42 | 0.59 | VHE |
| .7 | Analyzing performance and sales tracking | 2.72 | 1.10 | HE |
| .8 | Templates are utilize in balance sheet | 3.53 | 0.51 | VHE |
| .9 | To process accounting transaction | 1.63 | 0.87 | LE |
| .10 | Integreted for add on module to process salary account | 1.88 | 1.03 | LE |
| .11 | Integrated for various journal entries | 1.91 | 1.07 | LE |
| .12 | For treatment of partner capital account | 2.79 | 0.80 | HE |
| Grand Mean | | 2.68 | | |

(Criterion Mean = 2.5, Mean \geq 2.5, High Extent, Mean $<$ 2.5, Low Extents)

Table 1 shows the grand mean score of 2.68 on the extent to which Accounting Lecturers integrate the use of Sage-50 Accounting package for teaching of Accounting in Universities in Rivers State and Standard deviation of 0.88. Based on the 12 items listed, the respondents affirmed to 7 items listed. This implies that there is a high extent of integration of Sage-50 Accounting package as a computer-aided technology by Accounting Lecturers in Universities in Rivers State.

Research Question 2: *What is extent of knowledge of Accounting Lecturers in the integration and utilization of computer-aided technology for teaching Accounting courses in Universities in Rivers State?*

Table 4.2: Mean score and standard deviation of the extent of knowledge of Accounting lecturers in the integration and utilization of computer-aided technology in teaching Accounting courses in Universities in Rivers State

| S/N | Items | Responses (n = 43) | | |
|-------------------|--|--------------------|------|---------|
| | | \bar{x} | SD | Remarks |
| 1. | The use of sage-50 | 2.70 | 0.89 | HE |
| 2. | The integration of Computer laboratories into teaching of Accounting courses | 3.35 | 0.69 | HE |
| 3. | Spreadsheets utilization in teaching of Accounting courses | 3.30 | 0.71 | HE |
| 4 | e-Library center utilization | 3.33 | 0.57 | HE |
| 5 | Quickbooks utilization in teaching of Accounting courses | 3.67 | 0.72 | VHE |
| 6 | PowerPoint utilization in teaching of Accounting courses | 3.58 | 0.79 | VHE |
| 7 | Personal computer and laptops classrooms utilization in teaching of Accounting courses | 3.70 | 0.64 | VHE |
| 8 | E-book readers utilization in teaching of Accounting courses | 2.79 | 0.71 | VHE |
| 9 | Podcasting resources utilization in teaching of Accounting courses | 1.42 | 0.55 | LE |
| 10 | ILearn utilization in teaching of Accounting courses | 1.42 | 0.55 | LE |
| 11 | XBRL utilization in teaching of Accounting courses | 2.88 | 0.50 | HE |
| 12 | Mega phones utilization in teaching of Accounting courses | 3.30 | 0.64 | HE |
| Grand Mean | | 2.95 | | |

(Criterion Mean = 2.5, Mean \geq 2.5, High Extent, Mean < 2.5, Low Extent)

Table 2 reveals the grand mean score of 2.95. Based on the 12 items listed, the respondents affirm that to a high extent, the knowledge of Accounting Lecturers is applied integration and sutilization of computer-aided learning tool in teaching Accounting courses in Universities in Rivers State.

Research Question 3: *To what extent do Accounting Lecturers integrate eXtensive Business Reporting Language (XBRL) Accounting package for teaching of Accounting courses in Universities in Rivers State?*

Table 3: Mean score and standard deviation of the extent to which Accounting Lecturers integrate and utilize eXtensive Business Reporting Language (XBRL) in teaching of Accounting courses in Universities in Rivers State

| S/N | Items | Responses (n = 43) | | |
|-------------------|--|--------------------|------|---------|
| | | \bar{x} | SD | Remarks |
| .1 | XBRL software for teaching extraction of accounting data | 3.28 | 0.50 | HE |
| .2 | XBRL software to demonstrate how commercial audit | 2.91 | 0.61 | HE |
| 3. | Integrated for teaching fraud detection | 2.86 | 0.68 | HE |
| .4 | teaching introduction to cost and management Accounting | 2.84 | 0.69 | HE |
| 5. | XBRL software is integrated for teaching courses like Accounting research methodology | 3.56 | 0.67 | VHE |
| .6 | XBRL software is integrated and utilized in teaching courses like principles of management | 2.70 | 0.89 | HE |
| .7 | XBRL software is integrated and utilized in teaching courses like auditing principles and practice | 3.35 | 0.69 | HE |
| .8 | XBRL software is integrated and utilized in teaching courses like principles of finance | 3.47 | 0.74 | HE |
| .9 | XBRL software is integrated and utilized in teaching courses like public sector Accounting | 3.67 | 0.61 | VHE |
| .10 | XBRL software is integrated and utilized in teaching courses like public finance | 3.49 | 0.86 | HE |
| Grand Mean | | 3.21 | | |

(Criterion Mean = 2.5, Mean \geq 2.5, High Extent, Mean < 2.5, Low Extent)

Table 3 shows the grand mean of 3.21. The result implies that majority of the respondents affirmed that to a high extent Accounting Lecturers integrate and utilize eXtensive Business Reporting Language (XBRL) Accounting package in teaching Accounting courses in Universities in Rivers State.

Hypothesis

There is no significant difference in the mean rating of Accounting lecturers in the three universities on the extent to which Accounting Lecturers integrate Sage-50 Accounting package for teaching in Universities in Rivers State.

Table 4.6: Summary of Analysis of Variance (ANOVA) on the difference in the mean rating of Accounting Lecturers in the three Universities on the extent to which Accounting Lecturers integrate and utilize Sage-50 Accounting package for teaching in Universities in Rivers State.

| ANOVA | | | | | | |
|----------------|----------------|----|-------------|------|-------|------|
| Sources | Sum of Squares | Df | Mean Square | Fcal | Fcrit | Sig. |
| Between Groups | 51.95 | 2 | 25.98 | 1.46 | 2.02 | 0.25 |
| Within Groups | 712.56 | 40 | 17.81 | | | |
| Total | 764.51 | 42 | | | | |

Table1 shows that there is significant difference in the mean rating of Accounting Lecturers in the three Universities on the extent to which Accounting Lecturers Sage-50 Accounting package for teaching in Universities in Rivers State ($F_2 = 1.46 < 2.02$, $df = 40$, $P = 0.25 > 0.05$), hence null hypothesis one is retained at the 0.05 level of significance.

Hypothesis 2: There is no significant difference in the mean rating of Accounting Lecturers in the three Universities on the extent of knowledge of Accounting Lecturers in integrating and utilizing computer-aided learning tool in teaching Accounting courses in Universities in Rivers State.

Table 2 Summary of ANOVA on the difference in the mean rating of Accounting Lecturers in the three Universities on the extent of knowledge of Accounting Lecturers in integrating and utilizing computer-aided learning tool in teaching Accounting courses in Universities in Rivers State.

| ANOVA | | | | | | |
|----------------|----------------|----|-------------|------|-------|------|
| Sources | Sum of Squares | Df | Mean Square | Fcal | Fcrit | Sig. |
| Between Groups | 28.40 | 2 | 14.20 | 1.00 | 2.02 | 0.37 |
| Within Groups | 568.21 | 40 | 14.21 | | | |
| Total | 596.61 | 42 | | | | |

Table 4.7 shows that ($F_2 = 1.00 < 2.02$, $df = 40$, $P = 0.37 > 0.05$), hence null hypothesis two is retained at the 0.05 level of significance.

Hypothesis 3: There is no significant difference in the mean rating of Accounting Lecturers in the three Universities on the extent to which Accounting Lecturers integrate and utilize seXtensive Business Reporting Language (XBRL) software in teaching Accounting courses in Universities in Rivers State.

Table 3 Summary of ANOVA on the difference in the mean rating of Accounting Lecturers in the three Universities on the extent to which Accounting Lecturers integrate eXtensive Business Reporting Language (XBRL) in teaching of Accounting courses in Universities in Rivers State

| ANOVA | | | | | | |
|----------------|----------------|----|-------------|------|-------|------|
| Sources | Sum of Squares | Df | Mean Square | Fcal | Fcrit | Sig. |
| Between Groups | 30.86 | 2 | 15.43 | 1.76 | 2.02 | 0.11 |
| Within Groups | 351.56 | 40 | 8.79 | | | |
| Total | 382.42 | 42 | | | | |

Table 4.8 shows that there is no significant difference in the mean rating of Accounting Lecturers in the three Universities on the extent to which Accounting Lecturers integrate and utilize XBRL

accounting software in the teaching Accounting courses in Universities in Rivers State ($F_2 = 1.76 < 2.02$, $df = 40$, $P = 0.11 > 0.05$), hence null hypothesis three is retained at the 0.05 level of significance.

DISCUSSION OF FINDINGS

The findings of table 1 indicate that majority of the respondents affirmed that there is a high extent of integration of Sage-50 Accounting package as a computer-aided technology by Accounting Lecturers in Universities in Rivers State. Furthermore, the result of table 2 indicates that there is no significant difference in the mean rating of Accounting Lecturers in the three Universities on the extent of integration of Sage-50 Accounting package as a computer-aided technology in Universities in Rivers State. These findings are contrary to the findings of Ogbuabor, Okafor, and Jesuwunmi (2019), which revealed that the utilization of ICT in tertiary institutions is low. The findings also revealed that there are no specific differences among challenges confronting ICT utilization in tertiary institutions.

The findings of table 2 indicate that majority of the respondents affirmed that the extent of knowledge of Accounting Lecturers in the integration and utilization of computer-aided learning tool in teaching Accounting courses in Universities in Rivers State is high. Furthermore, the result of table 4.7 indicates that there is no significant difference in the mean rating of Accounting lecturers in the three Universities on the extent of knowledge of Accounting Lecturers in the integration and utilization of computer-aided learning tool in teaching Accounting courses in Universities in Rivers State. The findings of the study are contrary to the findings of Nwokocha (2015), whose study revealed that lecturers differ in their perception of utilization of modern technology in delivery of Business Education courses.

The findings of table 3 indicate that majority of the respondents affirmed that the extent to which Accounting lecturers integrate XBRL Accounting package in teaching of Accounting courses in Universities in Rivers State is high. Furthermore, the result of table 4.8 indicates that there is no significant difference in the mean rating of Accounting Lecturers in the three Universities on the extent to which Accounting Lecturers integrate XBRL in teaching of Accounting courses in Universities in Rivers State. The findings of the study are contrary to the findings of Nwokocha (2015), whose study revealed that lecturers differ in their perception of utilization of modern technology in delivery of Business Education courses.

CONCLUSIONS

The key findings of the study was that there is high extent of integration of Sage-50 Accounting package as a computer-aided technology by Accounting Lecturers in Universities in Rivers State, the extent of knowledge of Accounting Lecturers in the integration and utilization of computer-aided technologies in teaching Accounting courses in Universities in Rivers State is high, the extent to which Accounting lecturers integrate eXtensive Business Reporting Language (XBRL) in teaching of Accounting courses in Universities in Rivers State is high. Based on the findings of the study, it was concluded that it is important that while thinking of integrating and utilizing computer-aided technology into teaching, the lecturers' competency towards adopting these technology must be considered and training for all must be crucial than ever to provide graduates with the necessary knowledge and skills for evolving market places and sophisticated living environments. Moreover, to prepare graduates for lifelong learning, there is the need to promote quality of teaching and learning through adoption of computer-aided technology in classroom instructions that will improve system management in tertiary institutions in Rivers State.

RECOMMENDATIONS

Consequent upon the findings of this study, the following recommendations were made:

1. For effective integration and utilization of Sage-50 Accounting package in teaching of accounting courses in Universities in Rivers State, curriculum developers should adopt the interdisciplinary approach and emphasis should be on the changing needs of the society through reliance on the understanding and application of new technologies in teaching and learning.
2. To improve, the extent of knowledges of Accounting Lecturers, there should be training and retraining of Lecturers on the use of computer-aided learning tools, which should be both

technical and pedagogical by the management of the institutions, this way, Lecturers will show more commitment to its usage.

3. For effective integration and utilization of XBRL Accounting package in teaching of Accounting courses in Universities in Rivers State, curriculum developers should adopt the interdisciplinary approach and emphasis should be on the changing needs of the society through reliance on the understanding and application of new technologies in teaching and learning.

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