



doi:10.5281/zenodo.17354063

Influence Of The Utilization Of Microsoft Dynamics Accounting Software On The Effective Teaching Of Accounting Courses In Business Education In Tertiary Institutions In Cross River State

Philemon Samuel Gadzama¹; B. E. Okoli² & S. A. Igboke³

¹Department of Business Education,
Federal College of Education Obudu, Cross River State, Nigeria
gadpilemon.1@gmail.com/ 07063228899

^{2,3}Department of Business Education,
Ebony state University, Abakaliki, Ebonyi State, Nigeria

²okolibene@gmail.com/ 08038868289

³sigboke@yahoo.com/ 08065829195

ABSTRACT

This study investigated the influence of the utilization of Microsoft Dynamics accounting software on the effective teaching of accounting courses in Business Education in Tertiary Institutions in Cross River State. The main purpose of the study is to determine the influence of utilization of accounting software on the effective teaching of accounting courses in Business Education. It has one specific purpose, one research questions and one hypothesis guide the study. The researcher used survey research design; the population for the study is 106 academic staff of the institutions in Cross River State that teach Business Education. There was no sampling. The researcher used census population as the entire population was manageable. The geographical area of the study is Cross River State while the content area of the study is the influence of the utilization of Microsoft Dynamics 365 on the effective teaching of accounting courses in Business Education. A structures questionnaire with four point rating scale was used for data collection. The data collected were analysed using mean and standard deviation while statistical t-test was used to test the hypotheses. The findings of the study revealed that utilization of Microsoft Dynamics 365 has positive influence on the effective teaching of accounting courses in Business Education. Educational implications of the findings include organising workshop and seminar for lecturers, the need to publish text books in accounting among others. The researcher recommended that the use of accounting Microsoft Dynamics 365 should be encouraged to be used in the teaching of accounting courses in Business Education. It should be included in the curriculum of accounting programmes. It was suggested that further study should be carried out on the influence of gender on the utilization of accounting software in the teaching of accounting courses.

Keywords: Microsoft Dynamics, Accounting Software, Teaching, Accounting courses, Business education

INTRODUCTION

Business Education is a vocational programme designed to equip the recipients with requisite skills needed for general employment; as a teacher, office and business manager or as an entrepreneur. The primary goal of Business Education is to produce skilful and dynamic business teachers, office administrators and business men and women that will be effectively competent in the job market (Gadzama and Olorunmowaju, 2024) In the assertion of Okoli in Okoro (2013), Business Education is that aspect of the total educational programme that provides the knowledge, skills, understanding and attitudes needed to perform effectively in the business world as a producer and/or consumer of goods and services that business offers. According to Abumchukwu, in Gadzama and Olorunmowaju (2024), Business Education is an aspect of total educational programme which provides the recipients with knowledge, skills, understanding and attitude. According to Odike and Nnaekwe (2019), Business Education is a program of study and an aspect of vocational education programme offered in both secondary and tertiary institutions of learning in Nigeria. The common factor in all the aforementioned definitions of Business Education is that it is a vocational programme. This means, it is employment oriented. The employment could be for oneself or working for another person, government, agency, Non Governmental Organizations (NGOs) among others. Business education provides the knowledge, skills, attitudes and understanding needed to perform in the business world as a producer and / or consumer of goods and services that business offers (Christopher, 2013). Musa (2020:5) noted that Business Education has the following roles; to:

- Provide business teachers with the necessary competencies in both business and professional education.
- Provide competent graduates in business subjects who will be able to teach all the business subjects in the junior secondary schools and all the secretarial and accounting subjects in senior secondary schools.

The National Universities Commission (2022:166), however, gave the general objectives of Business Education as to:

- Provide opportunity for practical job preparation or vocational studies in order to make students render effective and efficient services in office, distributive and service occupations.
- Prepare students, based on interest and aptitudes needed to enter into a business occupation, advance and profit in it.
- Provide opportunities for students to develop an understanding of business and economic system of the nation so as to enable them participate actively as producers and consumers of goods and services.
- Develop in students the basic awareness of the contributions which business and office employees make to the nations' economy.
- . Develop and improve personal qualities and attitude of students as required in personal and employment situations.

There are specialty areas in Business Education. These include: Accounting Education, Entrepreneurship Education Marketing Education and Office technology management (OTM) Education.

Accounting Education train its recipients on the management of organizational financial affairs for a better informed decision making; Entrepreneurship Education this prepares its recipients with the skill and knowledge needed for effective management of business enterprise; Marketing Education prepares its recipients with the knowledge and skill in the presentation and distribution of products to the consumers for the satisfaction of their wants and needs and Office Technology and Management (OTM) Education trained their recipients with skill necessary needed to manage office matters.

The focus of this study is on the Accounting Education option. Accounting is the systematic process of keeping records of all business transactions in order to obtain information that aid in ascertaining the position of the business and in making effective business decisions. The Committee on Accounting Terminology of the American Institute of Certified Public Accountants (CATAICPA) in Mae (2021) defined accounting as the art of recording, classifying and summarizing in a significant manner and in

terms of money, transactions and events which are in part at least of a financial character and interpreting the results thereof. The definition contains four important elements: recording, classifying, summarizing and interpreting transactions. Similarly, The American Accounting Association (AAA) in Mae (2021) defined Accounting based on four elements: identifying, measuring communicating and decision making. Based on these elements, AAA defined Accounting as the process of identifying, measuring and communicating economic information to permit informed judgments and decision by users of the information. In this study, Accounting is defined as the process of identifying, recording, classifying, summarizing, analysing, interpreting and presenting transactions of monetary value, to provide information about the position of the business and to make informed decision about the business.

Teaching is the process in which accounting knowledge, skills and experiences are inculcated in the learners. It is the art of helping learners to gain knowledge, skills, attitudes and values that will help them become relevant to themselves and to the society they live in. In the assertion of Sequeira (2018), teaching is a set of events, outside the learners which are designed to support internal process of learning. For Amidon in Rajagopalan (2019), teaching is an interactive process, primarily involving classroom talk which takes place between teacher and pupil and occurs during certain definable activities. Teaching could be seen as activities purposefully carried out by the teacher in a learning environment in order to create awareness and change the behaviour of the learners positively.

Rajagopalan (2019:6) gave some characteristics of teaching to include the following:

- ❖ Teaching is an effective interaction between teacher and students.
- ❖ Teaching is both arts as well as science. Teaching is an art as it calls for the exercise of talent and creativity. Teaching as science involves a repertoire of techniques, procedures and skills that can be systematically studied, described and improved. A good teacher is one who adds creativity and inspiration to the basic repertoire.
- ❖ Teaching has various forms, like formal and informal training, conditioning or indoctrination, etc.
- ❖ Teaching is dominated by the skill of communication.
- ❖ Teaching is a triple process; the three poles are, educational objectives, learning experiences and change in behaviour

Good teaching is democratic, teachers should respect their students, encourage them to ask questions, answer questions and discuss subject matter that has been introduced objectively especially in this 21st century to support the teaching of accounting courses. Notably, the Accounting Software technology. A software of this nature (QuickBook, Acumatica, Microsoft Dynamics 365's, Zohobook, FreshBook, Oracle etc) consists of programmes designed to make accounting users more productive and/or assist with personal tasks. According to Barron's Accounting Dictionary in Marushchak (2021), accounting software are programs used to maintain books of account on computers. In the assertion of Oracle (2022) accounting software manages and records the day-to-day financial transactions of an organization, including fixed asset management, expense management, revenue management, accounts receivable, accounts payable, sub-ledger accounting, and reporting and analytics. It is a computer programme that helps to manage a business by recording and processing accounting transactions with functional modules such as accounts payable, accounts receivable, payroll and trial balance.

Accounting software keeps track of an organization's assets, liabilities, revenues, and expenses. It also makes accounting computations easier to perform, understand, and analyse. In the opinion of Marushchak et al (2021), accounting software provides companies' owners and managers with quick and easy reports for decision making; it can have effect on all spheres of activity and has positive influence on companies' performance. More so, they are affordable, time savings, higher accuracy and one place for all financial tasks; they are all available to each form of business.

There are many types of accounting software used today in different business organizations. However, the adoption of accounting software depends on the needs and the type of industry. Accounting software has been categorized differently by various authors. For instance, Accounting Tools (2023) categorized the major types of accounting software into spreadsheet, commercial off-the-shelf (COTS) software, enterprise resource planning, and custom accounting software. On his part, Lalush (2023) categorized accounting software into General Accounting Software (GAS), Enterprise Resource Planning (ERP)

software, payroll software, inventory management software and invoicing software. Most software in the former category are contained in the later; thus, the latter category is broader in scope and it is given attention in the study. Lalush went on to give example of the best software in each case as follows: QuickBook, Acumatica, Microsoft Dynamics 365's, ZohoBooks and FreshBooks. 0

Microsoft Dynamics 365 is a comprehensive suite of business applications that combines Customer Relationship Management (CRM) and Enterprise Resource Planning (ERP) functionalities. It is built on the Microsoft Azure cloud platform, providing scalability, security, and accessibility from anywhere. Awati and Scardina (2022) defined Dynamics 365 as a cloud-based portfolio of business applications from Microsoft designed to help organizations improve operational efficiency and reduce business complexity while controlling costs. It offers a range of modules and tools to help organizations manage their sales, marketing, customer service, finance, operations, and other business processes. Tech Republic (2022) noted that each module helps business enterprises control, process, and analyse operational data generated during the course of ordinary business so that decision makers have pertinent and actionable information available when they need it. With its flexible and modular architecture, Dynamics 365s can be tailored to meet the specific needs of different industries and organizations. The modules include applications for sales and marketing, customer service management, finance, and supply chain management (Luszczak, 2023).

The relevance of accounting software particularly the aforementioned in teaching and learning cannot be over emphasized. Accounting software in general has helped in the shift from conventional educational process to a more innovative approach to teaching and learning accounting courses. Nori, Kassim, Ahmad and Nasir (2016) remarked that such a shift allows the relevant and contemporary knowledge and skills to be spread and developed holistically in an attempt to produce accounting graduates who are equipped with the required competencies to fulfill the demands of the ever-changing business environment. Nori et al (2016) further stressed on the favourable impact that can be provided to students rather than only focusing on traditional approaches. In their terms, the employment of accounting software motivates the students to play an active role that can assist them to better understand the subject matter by simply doing what they are expected to be doing in the real world. Accounting software could deepen learning and accelerate knowledge transfer by allowing students to comfortably apply the accounting knowledge acquired in the class with what is obtainable in work environment.

How utilization of accounting software influence the teaching of accounting courses is of great concern, particularly in this study. Koko and Ajinwo (2022), perceived accounting software to have a low extent utilization by lecturers in teaching of accounting courses in tertiary institutions. The consequence is that, there would be a negative influence on the students in using accounting software they were not trained on in work environment. As Habashi (2021) clearly puts it, the lack of exposure to the computerized accounting systems in the traditional method of training, however, has made it difficult for students to transit from the college environment, which is generally just theoretical concept, to the job environment, which heavily relies on accounting software.

The moderator variable considered in the study is gender. Gender is a term used to describe the attributes in which men and women are categorized by society. The United Nations Office for the Coordination of Humanitarian Affairs (2012) considered gender as the social attributes and opportunities associated with being male and female. The categorization makes society believe that the way the males and females perceive things seems to be different. The position of the society would be verified by findings of the study.

Gender issues are of global contemporary concern and gender disparities have been found in teachers' achievement in computer-based accounting teaching. Hassan, Hsbollah and Ali (2021) found that gender moderates the relationship between ease of use and accounting software intention and that students' behavioural intention to use accounting software was stronger for females than males. This suggest that females tend to utilize accounting software than males. This finding like the aforementioned present a notion of digital inequality between males and female. Male are better as in the first argument and female better in the second case. Abdullahi and Mohammed (2022) revealed that male science teachers had not differ from female science teachers in the perceptions of the impact of Microsoft products on teaching and

learning of science in FCT secondary schools. Similarly Chandrapala and Thevaruban (2019) found that there was no significant gender difference in the impact of accounting software utilization on students' performance in University of Kelaniya, Sri Lanka. According to (Azar and Sengulec, 2011), (Bot, & Emefo, 2014) male teachers teach better than the females teachers. Others researchers opined that female teacher teaches better than male teachers (Nsofor, & Ahmed, 2014), (Adeniran, 2014). Kathy, (2011) observed that both male and female teachers teach equally. This is an indication that the existing accounts fail to resolve the contradiction between male and female achievement.

Statement of the Problem

Teaching accounting courses in most tertiary institutions is heavily dependent on the conventional approach. When the accounting graduates get to the work place the conventional manual approach of keeping records is often replaced by automated system, and they become confused. Again, monetary transactions among stakeholders in commerce and industry have become more complex than the traditional approach can handle. As a result, many companies have shifted to the use of accounting software technology. These technologies have completely changed the way professionals conduct accounting affairs, in recent times, accounting software has become an effective tool in managing business processes. Accounting software has become an integral part of all types of business. Unfortunately, most accounting graduates experience problems using accounting software in work environment. There has been an outcry in the world of work that the graduates of accounting are lacking the competency needed in the use of accounting software and this cost businesses organizations a lot of money and time on retraining programmes for them. The authors noted further that most of the observation gathered from commerce and industry is that the accounting graduates lack the skills and knowledge that are expected of them especially in the use of accounting software due to the fact that they were not taught when they were still in school. Given the dynamic nature of business activities and the likelihood of unique situations, it is becoming more and more important for accounting software to be integrated in the school system for teaching of accounting courses that would help develop the competitive skills for accounting graduates to succeed in work place.

Purpose of the Study

The main purpose of the study was to determine the influence of the utilization of Microsoft Dynamics 365 on the effective teaching of accounting courses in Business Education in tertiary institutions in Cross River State. Specifically, the study sought to determine:

1. The influence of the utilization of Microsoft Dynamics 365 on the effective teaching of accounting courses in Business Education in tertiary institutions in Cross River State.

Research Questions

1. What is the influence of the utilization of Microsoft Dynamics 365 on the effective teaching of accounting courses in Business Education in tertiary institutions in Cross River State?

Hypothesis

There is no significant difference in the mean rating on the influence of the utilization of Microsoft Dynamics 365 on the teaching of accounting courses in Business Education in tertiary institutions based on gender

LITERATURE REVIEW

Influence of Microsoft Dynamics 365s on the Teaching of Accounting

Microsoft Dynamics 365 is a comprehensive suite of business applications that combines Customer Relationship Management (CRM) and Enterprise Resource Planning (ERP) functionalities. It is built on the Microsoft Azure cloud platform, providing scalability, security, and accessibility from anywhere. Awati and Scardina (2022) defined Dynamics 365 as a cloud-based portfolio of business applications from Microsoft designed to help organizations improve operational efficiency and reduce business complexity while controlling costs. It offers a range of modules and tools to help organizations manage their sales, marketing, customer service, finance, operations, and other business processes. Tech Republic (2022) noted that each module helps business enterprises control, process, and analyse operational data generated during the course of ordinary business so that decision makers have pertinent and actionable

information available when they need it. With its flexible and modular architecture, Dynamics 365s can be tailored to meet the specific needs of different industries and organizations. The modules includes applications for sales and marketing, customer service management, finance, and supply chain management (Luszczak, 2023). Sales and marketing module provides end-to-end views of a customer base so businesses can better understand their target market, and then implement tactics to improve sales and engagement (Awati and Scardina, 2022). Customer service management module enables companies to optimize their service operations and deliver personalized service experiences to every of their customers. Finance module contain features to manage general Ledger, account receivables, account payables, budgets, account schedules, bank reconciliation, cash flow forecast, check writing, electronic payment, deferrals and fixed assets (Microsoft, 2017). The features enable companies to have insight into financial activities and leverage real-time reporting, embedded analytics and AI insights to make informed decisions. Supply chain management on the other hand manages manufacturing operations and digital commerce needs. It provide capabilities to improve overall equipment effectiveness, reduce downtime, optimize inventory, eliminate stock outs and automate work orders and order fulfillment.

Microsoft Dynamics 365s influence in Accounting Education is not negligible particularly as it offers robust financial management tools that provide students with hands-on experience in managing financial transactions, record-keeping, and reporting. For Dynamic Square Uk (2023), one of the most significant influence of the software is in increased efficiency. With the automation capabilities of Microsoft Dynamics 365s, tasks such as data entry, reconciliation, and financial analysis are simplified, allowing students to focus on higher-value activities. By using Microsoft Dynamics 365s, students can simulate real-world accounting scenarios and become more efficient with practical skills that are directly transferable to the workplace. The Microsoft Dynamics 365s CRM capability platform facilitates seamless collaboration between students and instructors, fostering an interactive learning environment. In agreement, Pragmatiq (2023) noted that CRM ensures that all data are stored within a single place and that required users have access to the data they need, facilitating better teamwork and collaboration across departments. Through its communication and coordination tools, it makes it easy for students, teachers, and administrators to collaborate in real-time and work together. This way, both students and teachers can stay in touch with one another at school and can access data, whether at school or at home (Flatsome, 2021). Microsoft Dynamics 365s also enables students to collaborate on projects and assignments, enhancing their teamwork and communication skills.

Dynamics 365s for Education is a powerful ERP and CRM solution that centralizes student data, streamlines communication, and provides real-time feedback (Dynamic Square Uk, 2023). Instructors can provide timely feedback to students, promoting active engagement and improving learning outcomes. Quick feedbacks are particularly important since the platform offers adaptive learning features that cater to individual student needs and learning styles. Students can follow personalized learning paths, allowing them to focus on areas where they need extra practice or support from teachers who must to respond quickly to the students learning demand, ensuring that they are doing the right thing. The platform also provides interactive learning materials, such as videos, quizzes, and simulations, making the accounting concepts more engaging and accessible. The frequent interaction between the students and teachers through quick feedback are relevant to improve learning.

The integration of Microsoft Dynamics 365s into accounting education to teach accounting courses has had a profound impact on students, revolutionizing the way they learn and develop their accounting skills. In the assertion of Microsoft (2019) Microsoft Dynamics 365 makes it easier for students to remain focus. It enhance active engagement and arouse interest. The interactive nature of Microsoft Dynamics 365s captures student interest, resulting in higher motivation levels and active participation in accounting courses. More so, by using a simulation of a real accounting software, students can apply theoretical knowledge in a practical context, reinforcing their understanding and retention of accounting concepts and developing accuracy skills. In this vein, Bollard (2019)⁶ confirmed that Dynamics 365s makes it easy for students to reduce overall error and improve the accuracy of data entry.

Finding has indicated that the platform improve learning outcomes. By way of buttress, Zadeh, Zolbanin, Sengupta and Schultz (2020) affirmed that hands-on learning on Microsoft Dynamics system can lead to improved learning out comes, both functionally and technically. In achieving this, Microsoft Dynamics 365s encourages students to analyse financial data, interpret results, and make informed decisions, promoting the development of critical thinking skills. The platform's interactive nature allows students to explore complex accounting scenarios, resulting in a deeper understanding of accounting principles and their practical applications. The active engagement facilitated by Microsoft Dynamics 365s leads to increased information retention, ensuring a higher level of mastery of accounting concepts.

METHODOLOGY

This study employed descriptive survey research design. Descriptive research is a methodological approach that seeks to depict the characteristics of a phenomenon or subject under investigation. The research work was conducted in Cross River State. The area of the study was tertiary institutions offering Business Education in Cross River State. The population for this study consisted of 106 Business educators of the tertiary institutions that offer Business Education in Cross River State. The population is made up business educators from the following tertiary institutions: University of Calabar, Cross River State University. The whole (106) lecturers of the institutions that offer accounting courses in Business Education in their schools participated in the study. There was no sampling since the population is manageable. Thus the entire population of 106 Business Educators was used for the study. The instrument used for data collection is a structured questionnaire. A four-point rating scale was used to measure Business Educators opinion on the influence of the utilization of accounting software on the teaching of accounting courses in business education in tertiary institutions in Cross River State. The respondents were to select from the options of Strongly agree (SA = 4) , Agree (A = 3), Disagree (D = 2) and Strongly Disagree (SD = 1) The instrument is also made up of 60 items; 10 question items for each research questions. To determine reliability of the instrument, the researcher produced 30 copies of the instrument where it was trial tested on the business educators at College of Education Katsina Ala, Benue State. The structured questionnaire was passed for reliability using Crombach alpha reliability. The instrument was assessed for reliability which yielded a reliability coefficient of 0.77. The method used by the researcher to collect data for the study, the researcher visited the institutions concerned and administered 106 questionnaire to the respondents with the assistance of a staff from the department of the institution. All the 106 copies of the questionnaire were collected back intact. Data collected for this study was analyzed using mean and standard deviation to answer the research questions, the mean was used to determine the level of responses while the standard deviation was used to determine the extent to which the respondents' responses cluster or deviate from the means. The mean is interpreted based on the four scale points used on the instrument SA = 4 (3.5 – 4.00), A =3 (2.5 – 3.00), D = 2 (1.5 – 2.49) and SD = 1 (0 – 1.49). Similarly, t-test was used to test the research hypothesis at 0.05 level of significance comparing the value of p. value against the 0.05 level of significant. When the value the t-test conducted shows that p. value < 0.05 the null hypothesis be rejected vice versa. The decision rule in this study is that any outcome that yielded a mean that is less than 2.50 is that, the software is considered to have negative influence on its utilization on the effective teaching of accounting courses in business education while an outcome that yielded a mean of 2.50 to 4.00 is considered to have positive influence on its utilization on the effective teaching of accounting courses in business education. To accept any hypotheses, the level of significant (0.05) must be less than p. value otherwise the null hypotheses be rejected.

RESULT

Data collected for the study are presented below:

Research Question 1: *What is the influence of the utilization of influence of the utilization of Microsoft Dynamics 365 on the effective teaching of accounting courses in Business Education in Tertiary Institutions in Cross River State?*

Summary of data analysis is presented on Table 1

Table 1: Mean responses on the Influence of the utilization of Microsoft Dynamics 365 on the effective teaching of accounting courses in Business Education

SN	Items	Mean	SD	Remarks
1	Microsoft Dynamics 365's offers robust financial management tools that provide teachers with hands-on experience in managing financial transactions for effective teaching of accounting courses	3.99	0.10	PI
2	Microsoft Dynamics 365's makes financial analysis very simple in the effective teaching of accounting	3.86	0.35	PI
3	Microsoft Dynamics 365's enables teachers to simulate real-world accounting scenarios and become more efficient with practical skills that are directly transferable to the workplace for effective teaching of accounting courses	3.83	0.38	PI
4	Microsoft Dynamics 365's facilitates seamless collaboration between students and teachers for effective teaching of accounting	3.52	0.50	PI
5	Microsoft Dynamics 365's facilitates real-time feedbacks between teachers for effective teaching Accounting	3.41	0.64	PI
6	Microsoft Dynamics 365's develops teamwork ability for effective teaching of accounting	3.48	0.50	PI
7	Microsoft Dynamics 365's enhances teachers' communication skills for effective teaching accounting courses	3.72	0.51	PI
8	Microsoft Dynamics 365's promotes active engagement and improves learning outcome for effective teaching of accounting courses	3.75	0.44	PI
9	Microsoft Dynamics 365's offers personalized teaching paths for effective teaching of accounting	3.83	0.38	PI
10	Microsoft Dynamics 365's provides interactive learning materials, such as videos, quizzes, and simulations that can be used for effective teaching of accounting courses	3.75	0.43	PI

The mean response of the respondent as tested reveals that Microsoft Dynamics 365's offers robust financial management tools that provide teachers with hands-on experience in managing financial transactions for effective teaching of accounting courses (mean 3.99 SD 0.10) Microsoft Dynamics 365's enables teachers to simulate real-world accounting scenarios and become more efficient with practical skills that are directly transferable to the workplace for effective teaching of accounting courses (mean 3.83 SD 0.38) , Microsoft Dynamics 365's offers personalized teaching paths for effective teaching of accounting (mean 3.83 SD 0.38) others follow suit. Result of the analysis as shown reveals that utilization of the software has positive influence on the effective teaching of accounting courses in tertiary institutions in Cross River State

HO₁: There is no significant difference in the mean rating on the Influence of the utilization of Microsoft Dynamics 365's on the effective teaching of accounting courses in Business Education in tertiary institutions in Cross River State

Summary of hypothesis test conducted is presented on Table 2

Table 1 t-test of difference in the mean responses of male and females respondents on Influence of the utilization of Microsoft Dynamics 365s on the effective teaching of accounting courses in Business Education

S/N	Variables	Gender				t-value	p-value
		M (n = 52)		F (n = 54)			
		Mean	SD	Mean	SD		
1.	Microsoft Dynamics 365's offers robust financial management tools that provide teachers with hands-on experience in managing financial transactions for effective teaching of accounting courses	3.98	0.14	4.00	0.00	1.02	0.310
2.	Microsoft Dynamics 365's makes financial analysis very simple in the effective teaching of accounting	3.85	0.36	3.87	0.34	0.35	0.724
3.	Microsoft Dynamics 365's enables teachers to simulate real-world accounting scenarios and become more efficient with practical skills that are directly transferable to the workplace for effective teaching of accounting courses	3.81	0.39	3.85	0.36	0.60	0.549
4.	Microsoft Dynamics 365's facilitates seamless collaboration between students and teachers for effective teaching of accounting	3.40	0.49	3.63	0.49	2.36*	0.020
5.	Microsoft Dynamics 365's facilitates real-time feedbacks between teachers for effective teaching Accounting	3.38	0.59	3.43	0.69	0.33	0.743
6.	Microsoft Dynamics 365's develops teamwork ability for effective teaching of accounting	3.46	0.50	3.50	0.50	0.39	0.695
7.	Microsoft Dynamics 365's enhances teachers' communication skills for effective teaching accounting courses	3.75	0.48	3.69	0.54	0.65	0.517
8.	Microsoft Dynamics 365's promotes active engagement and improves learning outcome for effective teaching of accounting courses	3.81	0.39	3.69	0.47	1.45	0.151
9.	Microsoft Dynamics 365's offers personalized teaching paths for effective teaching of accounting	3.83	0.38	3.83	0.38	0.09	0.931
10.	Microsoft Dynamics 365's provides interactive learning materials, such as videos, quizzes, and simulations that can be used for effective teaching of accounting courses	3.75	0.44	3.76	0.43	0.11	0.913

* Significant at $p < 0.05$

The result of the hypothesis test conducted yielded a p-value of 0.931, 0.913, 0.743 etc > 0.05 etc reveal that Microsoft Dynamics 365's offers personalized teaching paths for effective teaching of accounting, Microsoft Dynamics 365's provides interactive learning materials, such as videos, quizzes, and simulations that can be used for effective teaching of accounting courses, Microsoft Dynamics 365's facilitates real-time feedbacks between teachers for effective teaching Accounting This is to say that the utilization of the software has a positive influence on the effective teaching of accounting courses.

However one of the variables reveals that the use of the software has a significant influence (negative influence). The results therefore upholds that the utilization of accounting software has positive influence on the effective teaching of accounting courses

DISCUSSION

Based on the data presented and analysed, the below findings were made:

The study found out that Microsoft Dynamics accounting software revealed that it robust financial management tools that provides accounting teachers with experience of managing financial transactions for effective teaching of accounting courses, It was also revealed that the software enables teachers to simulate real world accounting scenarios and become more efficient with practical skills that are directly transferable to the work place, more over the software makes financial analyses very simple in the effective teaching of accounting courses.. Microsoft Dynamics 365s facilitates real-time feedback between teachers for effective teaching of accounting courses in business education.

The study is in line with Abdullahi and Mohammed (2022) who examined the use of Microsoft leaning technologies including software to effectively engage students in various activities in senior secondary schools in Federal Capital Territory, Nigeria. The finding of the study revealed that Microsoft products are effectively utilized by science teachers in the private schools but was not effectively available and utilized in public schools in the FCT. The result obtained revealed that Microsoft product like Dynamics 365 software is effective in addressing some of the major challenges encountered by teachers during teaching and learning processes. The study encourages wider adoption of the Microsoft tools application by schools in Nigeria. Software exist as the common variable between the study under review and the current study. However, the study under review was particular about a brand of software which was the Microsoft leaning technologies. The respondents were drawn from science teachers in secondary school which mean the study did not extent to software utilization in teaching accounting courses. However, the current study focus on the utilization of influence of accounting software on the teaching of accounting courses in Business Education in tertiary institutions in Cross River State.

CONCLUSION

The place of technology in this 21st century cannot be over emphasized, technology has come to help man in all aspect of life. The emergence of technology has replaced the traditional way of teaching accounting. Teaching accounting courses through the utilization of accounting software provide accounting graduates with the skill, knowledge and competent for effective performance needed by the industries that they are going to serve after graduation. It is on these bases that the researcher conducted a study to determine the influence of the utilization of accounting software on the effective teaching of accounting courses in business education. It was established that the utilization of accounting software enhances effective teaching of accounting courses there by making teaching and learning more relevant capable of meeting up the requirements of the industries at work place,

This study help in the area of collaboration among students in the area of knowledge and skill in the utilization of accounting software, Tertiary institutions and Business organizations as well in the provision of the facilities need to develop the software in various institutions of learning The study also recognized the importance of gender, male and female computes in the world of work in this present 21st century as they are exposed to the use of accounting software during their studies. Education stakeholders, curriculum developers and institutions should make deliberate effort to include accounting software in accounting programmes of study; develop the software in institutions that teaches accounting courses for effective teaching.

RECOMMENDATIONS

- 1 Tertiary institutions should develop accounting software in their schools for the purpose of practical teaching of accounting courses
- 2 Curriculum developers should include accounting software in the tertiary institutions curriculum

- 3 There should be workshop and seminar on the utilization of accounting software for accounting teachers.
- 4 Text books should be published on the utilization of accounting software

REFERENCES

- Abdullahi, K. M., and Mohammed, M. T. (2022). Teachers' perceptions of the impact of Microsoft learning tools in teaching of science in the FCT-senior secondary schools, Nigeria. *International Journal of Arts, Sciences and Education*, 3 (1), 98-106
- Accounting Tools (2023). *Types of Accounting Software*. Available on line at: <https://www.Accountingtools.com/articles/types-of-accounting-software.html>
- Adeniran, S. A., Task approach as an innovation for facilitating meaningful learning, *International Journal for Science, Technology and Mathematics Education*, 2(2), 2014, 99-106.
- Ask Media Group (2022). *How to contact quickbooks support*. https://www.questionsanswered.net/article/how-contact-quickbooks-support?utm_content=params%3Aad%3DdirN%26qo%3DserpIndex%26o%3D740012%26ag%3Dfw10andueid=9A22D11A-5E46-4110-853F-8CF8EF34E435
- Ask Media Group (2023). *Get the most out of quickbooks accounting software*. Available on line at: https://www.ask.com/news/get-quickbooks-accounting-software?utm_content=params%3Ao%3D740004%26ad%3DdirN%26qo%3DserpIndexandueid=d5cb4859-6223-4aba-8e5a-33d9713746f1
- Awati, R., and Scardina, J. (2022). *Microsoft dynamics 365*. <https://www.techtarget.com/searchcustomerexperience/definition/Microsoft-Dynamics-365>
- Ayandayo, B. (2020). *Federal universities are better than state universities*. Available online at: <https://rnn.ng/federal-universities-are-better-than-state-universities>
- Azar, A. and Sengulec, O. A., Computer-assisted and laboratory-assisted teaching methods in physics teaching: The effect on student physics achievement and attitude towards physics, *Eurasian Journal of Physics and Chemistry Education*, Jan (Special Issue), 2011, 43-50.
- Bollard, D. (2019). *Key features for accountants in microsoft dynamics 365 business central*. <https://erpsoftwareblog.com/2019/05/key-features-for-accountants-in-microsoft-dynamics-365-business-central/>
- Bot, T. D., and Emefo, C. N., Effects of cooperative learning strategy on achievement of male and female SS2 students in algebra in Bichi LGA of Kano state, *International Journal of Research in Science, Technology and Mathematics Education*. 2(2), 2014, 86-98.
- Chandrapala, G. C. S., and Thevaruban, J. S. (2019). The impact of accounting software utilization on students' performance: special reference to university of Kelaniya, Sri Lanka. *International Journal of Economic and Business Review*, 7 (3), 9-15
- Dynamic Square Uk (2023, April 22). *How dynamics 365 for education is streamlining administrative tasks for schools and universities*. <https://erpsoftwareblog.com/2023/04/dynamics-365-for-education/>
- Flatsome (2020, July 1). Importance of office 365 in education. [Web log post]. <https://llbsolutions.com/importance-of-office-365-in-education/>
- Gadzama, P. S. and Olorumwaju, S. F. Business education a tool for national Harmony in Nigeria *Obudu Journal of Languages (OJOLA)* Vol.21 No. 1 January 2024
- Habashi, J. I. (2021). Developing the education for the students in the business schools implementing of teaching computerized accounting software in business courses at the universities. *International Journal of I Accounting Research*, 9 (202), 1-6
- Hassan, H., Hsbollah, H. M., and Ali, R. H. R. M. (2021). Accounting Software Application: Understanding Behavioural Intention to Use and the Moderating Role of Gender. *International Business Education Journal*, 14 (2), 48-60
- Kathy, D. S., The effect of computer-assisted instruction in developmental mathematics, doctoral dissertation, Liberty University, Rynchburg – USA, 2009

- Koko, M. N. and Ajinwo, I. P. (2022). Lecturers' use and integration of accounting software packages in teaching accounting in Rivers State owned universities. *International Journal of Innovative Education Research*, 10 (2), 39-48
- Lalush, P. (2023). *The key types of accounting software*. Available on line at: <https://www.selecthub.com/enterprise-resource-planning/accounting/types-of-accounting-software/>
- Luszczak, A. (2023). *What is microsoft dynamics 365?* <https://doi.org/10.1007/978-3-658-40453-6-1>
- Machera, R. P., and Machera, P. C. (2017). Computerised accounting software; a curriculum that enhances an accounting programme. *Universal Journal of Educational Research* 5 (3), 372-385. DOI: 10.13189/ujer.2017.050310
- Machera, R. P., and Machera, P. C. (2017). Computerised accounting software; a curriculum that enhances an accounting programme. *Universal Journal of Educational Research* 5 (3), 372-385. <http://www.hrpub.org> DOI: 10.13189/ujer.2017.050310
- Mae, K. (2021). *Definition of accounting*. Available on line at: <https://www.scribd.com/document/523250394/Definition-of-Accounting>
- Marushchak, L., Pavlykivska, O., Liakhovych, G., Vakun, O., and Shveda, N. (2021). Accounting software in modern business. *Advances in Science, Technology and Engineering Systems Journal* 6 (1), 862-870
- Microsoft (2017). *Microsoft dynamics 365 for finance and operations, business edition: capabilities guide*. <https://dynamics365now.com/wp-content/uploads/2017/07/D365Now-Business-Edition-Capabilities-Guide-7-17-17.pdf>
- Microsoft (2019, May 10). 10 ways microsoft tools can help you build a classroom that works for every student. [Web log post]. <https://educationblog.microsoft.com/en-us/2019/05/10-ways-microsoft-tools-can-help-you-build-a-classroom-that-works-for-every-student>
- Musa, O. S. (2020). Objectives of business education for national development. *Journal of The Business of Education (JTBE)*, 3 (10), 247-254
- National Universities Commission (2022). *Core curriculum and minimum academic standards (ccmas) for Nigerian universities*. Available on line at: [Hppt://www.nuc.edu.ng](http://www.nuc.edu.ng)
- National Universities Commission (2022). *Core curriculum and minimum academic standards (ccmas) for Nigerian universities*. Website: www.nuc.edu.ng
- Nori, W. M. N. W. M., Kassim, C. K. H. C. K., Ahmad, S., and Nasir, N. E. M. (2016). The use of accounting software for effective teaching and learning introductory accounting: a pedagogical discussion. *The Social Sciences*, 11 (13), 3315-3320. DOI: [10.36478/sscience.2016.3315.3320](https://doi.org/10.36478/sscience.2016.3315.3320)
- Nsofor, C. C., and Ahmed, N. A., Effects of computer aided package on students' academic achievement in biology concepts in Bauchi state. *International Journal of Research in Science, Technology and Mathematics Education*, 2(2), 2014, 244-255.
- Odiike, M. N., and Nnaekwe, K. (2019). *Business education as a veritable tool for reducing unemployment*. Available online at https://www.researchgate.net/publication/332728879_business_education_as_a_veritable_tool_for_reducing_unemployment/link/5cc6eba692851c8d220d0a8d/download
- Okoro, J. (2013). Strategies for enhancing the teaching of ict in business education programmes as perceived by business education lecturers in universities in South-South Nigeria. *International Education Studies*, 6 (10), 78-89
- Oracle (2022). *What is accounting software?* Available on line at: <https://www.oracle.com/ng/erp/what-is-accounting-software/>
- Oracle (2023 b). Create a Single Source of Accounting Truth. [https://www.oracle.com/applications/ebusiness/products/financials-cccaccounting-hub/#:~:text=Oracle%20Financials%20Accounting%20Hub%20\(FAH,plus%20accounting%20and%20rules%20repositories.](https://www.oracle.com/applications/ebusiness/products/financials-cccaccounting-hub/#:~:text=Oracle%20Financials%20Accounting%20Hub%20(FAH,plus%20accounting%20and%20rules%20repositories.)
- Oracle Academy (2023). Membership benefits. <https://academy.oracle.com/pages/datasheets/Member%20Benefits%20Datasheet%20A4%20Electronic.pdf>

- Pragmatiq (2023) Microsoft dynamics 365 for education. <https://www.pragmatiq.co.uk/microsoft-dynamics-365-for-education/>
- Scardina, J. (2022). *Microsoft Dynamics 365*. Available on line at: <https://www.techtarget.com/searchcustomerexperience/definition/Microsoft-Dynamics-365>
- Sequeira, A. H. (2018). *Introduction to concepts of teaching and learning*. Available on line at: <https://www.researchgate.net/publication/272620585>
- Sequeira, A. H. (2019). *Introduction to concepts of teaching and learning*. <https://www.researchgate.net/publication/272620585>
- Tech Republic (2022). *Microsoft dynamics 365*. <https://www.techrepublic.com/resource-library/downloads/microsoft-dynamics-365-a-cheat-sheet-free-pdf/#:~:text=Increasingly%2C%20business%20enterprises%20are%20opting,of%20ERP%20and%20CRM%20applications.>
- United Nations Office for the Coordination of Humanitarian Affairs (2012). *Definitions of Key Gender Terms*. Available online at: https://www.unocha.org/sites/dms/Documents/GenderToolkit1_2_GenderDefinitionsandMandates.pdf.