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## CHALLENGES OF TEACHING AND LEARNING OF ACCOUNTING EDUCATION IN TERTIARY INSTITUTIONS IN ENUGU STATE OF NIGERIA

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**ABSTRACT:** *The main purpose of the study was to determine the challenges of teaching and learning accounting education in tertiary institutions. The study was guided by two research question and two null hypotheses. The population was 33 lecturers of accounting education in tertiary institutions in Enugu State. No sampling was carried out due to the manageable size of the population. The instrument used for data collection was a 17 item questionnaire developed by the researcher. The instrument was validated by three experts and the reliability of the instrument was determined using Crombach Alpha which yielded reliability index of 0.84. The instrument was administered by the researcher and three trained research assistants. 31 out of 33 copies of questionnaire were well responded to, returned and used for data analysis representing 93.93 percent return rate. Mean and standard deviation were used for data analysis and t-test statistics was used to test the null hypotheses. Some of the findings include; poor remuneration of teachers, lack of qualified accounting education teachers, lack of supporting staff, poor office condition, inadequate classroom and lack of model office as the challenges to teaching accounting education in tertiary institution. The null hypotheses showed no significant difference between the experienced and inexperienced lecturers rating on the itemized challenges. Based on the finding it was recommended among others that qualified and competent accounting education graduates should be employed, classroom facilities should be provided and maintenance of facilities should be carried out from time to time.*

**KEYWORDS:** accounting education, teaching and learning, human resources, material resources.

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## INTRODUCTION

The art of teaching and learning, its development and growth in Nigeria tertiary institution, and the consequential economic and social structural failures are of great concern. Because of the quality of education products and challenges of youth unemployment, proper education is a potential instrument for achieving sustainable economic and social development. Education

increases the depth of social values and equity in a society by beefing up the various traditional classes and the talent pool available to its society. Quality accounting education according to Nwodo (2014) will not only eradicate untimely business failures and closure, but also form a driving wheel for the acquisition of the necessary business attitude, knowledge and skills for social development.

To achieve quality in education output, the process and input strategies need to be improved to give the desired result. The process and input strategies exist in the teaching and learning stages where the teachers (Lecturers) are expected to impact positively into the learners. Teaching and learning according to Mbah and Umuhurhu (2016) are two things that have cause and effect relationship. According to the authors, teaching is any action geared towards making another person to learn. Omoifo and Urevbu (2007) opined that teaching is any activity that triggers excellent learning, that helps the learners to acquire knowledge and think independently. On the other hand, learning is positive change in character. Mbah and Umurhurhu (2016) stated that the assessment of learning is through a permanent change in student behaviour. Teaching and learning involves series and sequential activities planned to cause a desirable change in the skill performance of the students. The teaching and learning of accounting in the recent times has been the key toward training competent entrepreneurs on how to use the skills acquired in small scale business financial management. Accounting is generally known as indispensable part of record on how business activities are carried out (Ugwunwoti, 2013). Accounting education is offered under business education programme to equip the students with vocational skills and teaching pedagogy to contribute to their society. Accounting education programme is designed according to National Commission for Colleges of Education (NCCE) (2012) to train accounting teachers and professional for accounting jobs.

Nwokike (2010) stated that accounting education is the type of education that provides individuals with skills and knowledge in accounting, computing and data processing occupations for gainful employment in private and public enterprises for self employment. Accounting education is one of the vocational education courses offered in Nigeria tertiary institutions for career in accounting and education. Such education among other things, seeks to develop concepts, rules, skills, procedures, theories and general knowledge for solving accounting problems. Okafor (2012) noted that accounting education emphasizes the ability to differentiate and integrate alternative problem solving perspectives, the ability to identify accounting related information resources, the ability to structure solution to problems, develop communication skills as well as the ability to analyze and ability to interpret problems, situations and figure out lasting solution and impact these knowledge and skills to the learner. Human capacity development in accounting needs to be properly repositioned to overcome the challenges in teaching and learning.

The teaching of accounting education has not received adequate attention compared to its impact on the development of human capacity for social and small scale business development. The teaching of accounting education as a vocational course have been faced with so many challenges which have contributed to the low quality of programme products in labour market. Okeke (2016) hinted that achieving the benefits of accounting education in training students in Nigeria tertiary

institution is dependent on the ability of the stakeholders to overcome the human resources challenges, facilities challenges and the instructional delivery challenges.

Challenges according to Hornby (2006) is a difficult task that requires extra effort to overcome. Challenges in teaching and learning accounting education for quality delivery have been attributed to human resources challenges, facilities challenges etc. The study therefore, sought to determine the human resources and facilities challenges to effective teaching and learning of accounting education in tertiary institutions. Human resources challenges in teaching and learning of accounting education deals with the personnel and staff that control the material resources and money meant for training the students. The human resources challenges maybe in the form of staff development and retraining, wages, quality of staff and also the quality for teaching and non-teaching activities (Okeke 2016).

Apart from human resources challenges in teaching and learning of accounting education, there are the facility challenges also. Facilities are those tools, equipment and material used by the human resource in order to achieve the objective of the organization (Udeke, 2009). Facilities challenges exist in the provision of instructional materials, office equipment and other essential materials required in the effective delivery of accounting education instruction to tertiary institution students. Accounting education needs information and other instructional aides to train students that will meet the contemporary skill needs in the society. These facilities are needed for human resource to effectively deliver quality teaching and learning to the students.

Experience is a vital tool in teaching and learning of accounting education courses in tertiary institutions. Orikpe (2013) opined that there is a significant difference between the mean ratings of experienced and less experienced teachers in quality teaching and learning. Experienced of the lectures of accounting education in this context is between 10 year and above and less experienced lecturers are below 10 years of working experience. Accounting education lecturers are trained to impart accounting education knowledge skills and attitude to students through business education program. Based on the foregoing, the researcher deems it necessary to determine the challenges to effective teaching of accounting education in tertiary institution in Enugu State.

### **Statement of the problem**

The curriculum for education needs to develop in students the capacities for inquiry abstract, logical thinking and critical analysis and these cannot be achieved in the present challenges facing accounting education and other educational programmes. As a branch of business education, it prepares students for gainful employment in teaching and non-teaching field. It has been identified that if the accounting education graduates are properly trained, that they have wider employment opportunities either for self employment or paid employment. The researcher wonders why most of the accounting education students are not gainfully employed in teaching and non-teaching fields. Does it mean that the teaching and learning processes are faulty or that there are other issues hindering this performance?

This forms the problem of the study; that is, the alarming rate of unemployment among the accounting education graduates. This problem needs to be addressed through identification of the

challenges to effective teaching and learning of the course in tertiary institution. This condition of unemployment and lack of employable skills among graduates needs to be addressed through the findings of this study. The problem of this study, posed as question is: what are the challenges of teaching and learning of accounting education in tertiary institutions in Enugu State.

### **Purpose of the study**

The major purpose of this study was to determine the challenges of teaching and learning of accounting education in tertiary institution in Enugu State. Specifically, the study sought to determine the:

1. human resource challenges of teaching and learning of accounting education in tertiary institutions in Enugu State.
2. material resources challenges of teaching and learning of accounting education in tertiary institutions in Enugu State.

### **Research Questions**

The following research questions guided the study:

1. What are the human resource challenges of teaching and learning of accounting education in tertiary institution in Enugu State?
2. What are the material resources challenges of teaching and learning of accounting education in tertiary institution in Enugu State?

### **Hypotheses**

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

**H<sub>01</sub>** There is no significant difference between the mean ratings of experienced and less experienced lectures on the human resource challenges of teaching of accounting education in tertiary institutions in Enugu State.

**H<sub>02</sub>** There is no significant difference between the mean ratings of experienced and less experienced lecturers on the material resources challenges of teaching and learning of accounting education in tertiary institutions in Enugu State.

### **METHOD**

The design adopted for this study was a descriptive survey research design. A descriptive survey research design according to Alio (2008) and Nworgu (2015) is one in which a group of people or items are studied by collecting and analyzing data from only a few people or items considered to be representative of the entire population. This design would be used because it involves the assessment of public opinion using questionnaire and sample methods. The study was conducted in all the public tertiary institutions in Enugu state offering accounting education to the students in business education programme. The population was 33 accounting education lecturers in the 5 tertiary institutions offering business education in Enugu state. No sampling was carried out since the population was manageable.

The instrument for data collection was a structured questionnaire designed by the researcher from the reviewed literature. The instrument was divided into two categories (A and B); category A

contained the personal data of the respondents while B contained 17 items of questionnaire grouped into two sub-sections according to the research questions that guided the study. The instrument was based on four point rating scale of Strongly Agree (4), Agree (3), Disagree (2) and Strongly Disagree (1)

The instrument was face-validated by three experts. Two experts from Department of Technology and Vocational Education (Business Education) and one expert from measurement and Evaluation in Department of Science and Computer Education all in Enugu State University of Science and Technology. A reliability test was conducted using 20 lecturers of accounting Education in Anambra State. Anambra State was used because the State has the same ideology and educational policy as Enugu State. The reliability of the instrument was conducted using Cronbach Alpha and the reliability co-efficient yielded 0.83. Copies of the questionnaire were distributed by the researcher and three trained research assistants who were trained on how to administer the questionnaire. Out of the 33 copies administered, 31 copies were properly filled and therefore used for data analysis representing 93.90% return rate.

Mean and Standard Deviation were used for answering the research questions. While t-test statistics was used to test the null hypotheses at 0.05 level of significance. The decision for the mean was based on the principle of real limits.

Thus; 3.50 - 4.00 Strongly Agree  
2.50 - 3.49 Agree  
1.50 - 2.49 Disagree  
1.00 - 1.49 Strongly disagree

The Standard Deviation was used to determine the homogeneity or deviation of the respondents mean ratings. The t-test statistics was used to test the null hypothesis at .05 level of significance. In testing the hypotheses, when the value of calculated “t” is equal or greater than the given table t-value, the null hypothesis was rejected, otherwise do not reject.

## RESULTS

The results are presented in tables 1 to 4 according to the research questions and null hypothesis that guided the study.

### Research Question 1

What are the human resource challenges of teaching and learning of accounting education in tertiary institution in Enugu State?

**Table 1: mean ratings and standard deviation of the respondents on the human resource challenges of teaching and learning of accounting education in tertiary institution in Enugu State**

s/n	Item descriptions	Experienced N=18		Inexperienced N=13		Overall N=31		Decision
		X	SD	X	SD	X	SD	
1	Lack of qualified accounting lecturers in tertiary institution	3.21	0.96	3.31	0.85	3.26	0.91	Agreed
2	Inadequate support staff for practical works	3.14	0.77	3.62	0.87	3.38	0.82	Agreed
3	Poor remuneration of the staff	3.36	0.78	3.15	0.69	3.26	0.74	Agreed
4	Employment of unqualified lecturers of accounting education	3.25	0.89	3.77	0.44	3.49	0.67	Agreed
5	Inadequate research and training facilities for the staff	3.00	1.08	3.46	0.88	3.23	0.98	Agreed
6	Miss interpretation by the administrators of tertiary institution about accounting education.	3.67	0.53	3.11	0.89	3.41	0.73	Agreed
7	Neglect of duties by some staff in teaching accounting education in in tertiary institution	3.03	0.95	3.13	0.78	3.08	0.94	Agreed
8	Poor lesson preparation by the lecturers of accounting education lecturers.	3.43	0.74	3.38	0.77	3.41	0.76	Agreed
9	Unconducive teaching and learning environment for accounting education in tertiary institution	3.00	1.05	3.69	0.48	3.35	0.77	Agreed
	Grand mean/standard deviation	3.23	0.86	3.40	0.74	3.32	0.81	agreed

The result of data analysis presented in Table 1 above shows that the respondents agreed in all the items with mean rating ranging from 3.08 to 3.49. The grand mean of 3.32 further shows that the respondents agreed to the nine items as the human resource challenges of teaching and learning of accounting education in tertiary institution in Enugu State. The low standard deviation obtained shows that the respondents have similar opinion to the items as the human resource challenges of teaching accounting education.

### Hypothesis 1

There is no significant difference between the mean rating of experienced and less experienced lecturers on the human resource challenges of teaching of accounting education in tertiary institutions in Enugu State.

**Table 2: t-test statistics of the mean rating of experience and less experienced lecturers on the human resource challenges of teaching and learning of accounting education in tertiary institutions in Enugu State.**

Variables	$\bar{X}$	SD	N	df	p	t-cal	t-tab	Decision
Experienced	3.23	0.86	18	29	0.05	0.525	2.045	Not
Less experienced	3.40	0.74	13					Significant

The result of t-test statistical analysis in Table 2 revealed that the t-calculated value at 0.05 level of significant is 0.525 while the critical t-value is 2.045 at 29 degree of freedom. The null hypothesis is not significant since the t-calculated value is less than the critical value. Therefore there is no significant difference between the mean rating of experienced and less experienced

lecturers on the human resource challenges of teaching and learning of accounting education in tertiary institutions in Enugu State.

### Research Question 2

What are the facilities challenges of teaching and learning accounting education in tertiary institution in Nigeria?

**Table 3: Mean ratings and Standard deviation of the respondent responses on the facilities challenges of teaching and learning accounting education in tertiary institution in Enugu.**

s/n	Item descriptions	Experienced N=18		Experienced N=13		Overall		Decision
		$\bar{X}$	SD	$\bar{X}$	SD	$\bar{X}$	SD	
10	Inadequate classroom facilities for teaching accounting education	3.43	0.71	3.34	0.85	3.36	0.78	Agreed
11	Lack of instructional materials	3.24	0.78	3.10	0.89	3.16	0.83	Agreed
12	Poor maintenance of existing facilities for teaching and learning accounting education	3.08	0.84	2.91	1.01	3.02	0.91	Agreed
13	Lack of information and communication technology (ICT) facilities for teaching accounting education.	3.54	0.59	3.42	0.69	3.48	0.63	Agreed
14	Lack of model office	3.71	0.43	3.41	0.78	3.49	0.59	Agreed
15	Lack of e-learning resources	3.18	1.09	3.31	0.85	3.26	1.01	Agreed
16	Poor building / infrastructural facilities for offices.	3.38	0.96	3.41	0.87	3.41	0.93	Agreed
17	Poor office condition	3.46	0.76	3.38	0.77	3.42	0.78	Agreed
	Grand mean/standard deviation	3.38	0.77	3.29	0.84	3.33	0.81	Agreed

The Table 3 above shows the result of mean and standard deviation of the respondents responses indicating agree in all the items. The mean rating ranges from 3.04 to 3.49 indicating that the respondents agreed that the itemized are the facilities challenges of teaching and learning according education in tertiary institution in Enugu State. The grand mean of 3.33 shows that the respondents totally agreed to the items. The low standard deviation values (ranging from 1.01 to .059) show that the respondents have consensus opinion to the itemized as the facilities challenges of teaching and learning of accounting education.

### Hypothesis 3

There is no significant difference between the mean rating of experienced and less experienced lecturers on the facilities challenges of teaching and learning of accounting education in tertiary institution in Enugu State.

**Table 4: t-test statistics of the mean rating of experienced and less experienced lecturers on the human resource challenges of teaching and learning of accounting education in tertiary institution in Enugu State.**

Variables	$\bar{X}$	SD	N	df	p	t-cal	t-tab	Decision
Experienced	3.38	0.77	18	29	0.05	0.275	2.045	Decision
Less experienced	3.29	0.84	13					

The t-test result shows that t-calculated value at 0.05 level of significant is 0.27 while the critical value is 2.045 at 29 degree of freedom. Since the critical table value is more than the t-calculated the null hypothesis is not significant. The implication is that there is no significant difference between the mean rating of experienced and less experienced lecturers regarding the items on the facilities challenges of teaching and learning of accounting education in tertiary institutions in Enugu State.

## **DISCUSSION OF FINDINGS**

The primary challenge of tertiary institution is to develop quality human capacity for every sector of the national economy. The result of the study identified the human resource challenges of teaching and learning accounting education in tertiary institutions. Among the identified challenges include lack of qualified accounting lecturers, inadequate support staff for practical works, poor remuneration of the staff, employment of unqualified lecturers of accounting education and inadequate research and training facilities for staff and students. The finding of the study is supported by Nwordoh (2014) who noted that accounting education is faced with human resource development challenges, poor motivational plans. Nwordoh noted that these challenges have been hindering the teachers from making quality contribution to the training and retraining of students to acquire the contemporary skills and knowledge of accounting. In supporting this finding, Oloidi (2003) opines that the ever-increasing poor performance of students in accounting in secondary and post secondary Schools is a serious concern and unpalatable signal to the development of accountancy. No doubt the poor performance in accounting can be traced, in part, to the poor methods of teaching the subject (Ezeagba, 2014). The findings of the study showed that there is no significant difference between the mean rating of experienced and less experienced lecturers of accounting on the human resource challenges of teaching and learning accounting education in tertiary institution.

Further, the finding of the study according to research question two showed that the itemized material resources challenges were agreed by the respondents as affecting the teaching and learning of accounting education in tertiary institution. The facilities challenges identified include: poor office condition, inadequate classroom facilities for teaching accounting education, lack of instructional materials, poor maintenance of existing facilities among others. The result of the study is in line with Okafor (2012) that facilities for teaching accounting education in ICT age is not available in most of the tertiary institution in Nigeria. Ofordile (2015) further noted that there is poor maintenance culture of the existing facilities which hinder the quality of teaching and learning of accounting education courses in tertiary institution. In dealing with the issue of poor facilities for the teaching and learning of accounting education, Agbenta (2008) stated that teaching of accounting in schools without the use of accounting laboratory for practical lesson inhibits the study of the subject. Okafor (2012) noted that for effective teaching and learning outcome, accounting teachers require a wide range of teaching aids and instructional materials ranging from public address system, projectors/slides, accounting packages to sophisticated multimedia facilities. Okafor further stated that in addition to the lack of modern teaching aids, the pedagogical approach generally adopted in accounting education delivery is grossly inadequate and unacceptable because it lacks creativity, and does not encourage in-depth analysis and detailed



interpretation of problems as it often makes lecturers rely exclusively on the lecture method of delivery which has obviously become the compelling choice because of the intimidating class size in most accounting courses. The findings revealed that inadequate classroom facilities for teaching accounting education influences learning. The result of null hypothesis showed that there was no significant difference between the mean rating of experienced and less experienced lecturers regarding the itemized material resources challenges as hindering the teaching and learning of accounting in tertiary institution.

The implication of the research work suggested therefore, that if these challenges are well addressed, graduates of accounting education will not only be made whole academically, but would be in high demand in the labour market. Their teaching delivery in the classroom would be very impactful on the students having been well equipped for such job. Students of accounting education would stand tall in the global academic achievement index resulting from highly improved teaching and learning facilities and staff support programme.

## CONCLUSION

Accounting education is a university incorporated package of instructional programmes designed to educate the would be teachers of accounting in secondary schools and tertiary institution to make them versatile and adaptable to any of the numerous roles they may play in teaching or non teaching job. One area of dire need is the production of graduates of accounting education who are adequately prepared to meet the accounting challenges of modern businesses as well as the socio-political and economic needs. The training programme has been faced with some challenges which include human resource challenges, facilities challenges among others. The study however identified the facilities challenges of teaching and learning of accounting education in tertiary institution. The study concludes that the identified challenges if well addressed would enhance the teaching and learning of accounting education in business education to produce quality and more competent graduates who can work in the challenging ICT based offices and teaching jobs.

## Recommendations

Based on the findings of the study, the following recommendations were made:

1. Qualified and competent accounting education graduates should be employed to teach the courses of accounting in schools.
2. Classroom facilities should be provided to help the teaching and learning exercise.
3. Accounting education personnel should be appointed to head such programme to ensure that the program needs are provided.
4. Maintenance of facilities should be carried out from time to time for maximum utilization.

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