Vol.11, Issue 8, 65-75, 2023

Online ISSN: 2054-636X (Online)

Print ISSN: 2054-6351(Print)

Website: https://www.eajournals.org/

Publication of the European Centre for Research Training and Development-UK

Provision and Utilization of Non-Human Resources for Implementing the Reviewed Minimum Standard for Office Education in Federal Colleges of Education (Technical) in South-South, Nigeria

Ogolo Furo I. Ph.D

Office Technology and Management Education School of Secondary Education (Business), Federal College of Education (Tech.), Omoku Rivers State, Nigeria

doi: https://doi.org/10.37745/bje.2013/vol11n86575

Published July10, 2023

Citation: Ogolo F. I. (2023) Provision and Utilization of Non-Human Resources for Implementing the Reviewed Minimum Standard for Office Education in Federal Colleges of Education (Technical) in South-South, Nigeria, *British Journal of Education*, Vol.11, Issue 8, 65-75

ABSTRACT: This study investigated the provision and utilization of non-human resources for implementing the reviewed minimum standard for office education in Federal Colleges of Education (Technical) in South-South, Nigeria. Two specific purposes, two research questions and one hypothesis guided the study. Descriptive survey research design was adopted for the study. Population consists of 29 Business Education lecturers and 33 final year NCE III students of office education specialisation in School of Secondary Education (Business) of Federal Colleges of Education (Tech.), Omoku and Asaba during the 2021/2022 academic session. The 29 Business Education lecturers and 33 final year NCE III students of office education option were used for the study. Therefore, census sampling technique was adopted for this study. A structured questionnaire validated by two Business education (office education) lecturers and one Test and Measurement expert all from Federal College of Education (Tech.), Omoku was used for the study. Cronbach Alpha coefficients of 0.74 and 0.86 for the two clusters of the questionnaire were used to test the reliability of the instrument. Data were analysed using arithmetic mean to answer the research questions, while independent t-test was used to test the hypothesis at 0.05 level of significance. The results revealed that non-human resources for implementing the reviewed minimum standard for office education in Federal Colleges of Education (Technical) in South-South, Nigeria were inadequately provided and rarely utilized. The results also showed that there is no significant difference between rating of lecturers and students on the extent to which non-human resources for implementing the reviewed minimum standard for office education in Federal Colleges of Education (Technical) in south-south, Nigeria are provided and utilized. Based on the findings, it was recommended among others that Business education administrator in Federal Colleges of Education (Technical) in South-South, Nigeria should lobby their College management to provide the non-human resources required for implementing the reviewed Office education minimum standard adequately.

KEYWORDS: resources, office education, minimum standard and non-human resources

Vol.11, Issue 8, 65-75, 2023

Online ISSN: 2054-636X (Online)

Print ISSN: 2054-6351(Print)

Website: https://www.eajournals.org/

Publication of the European Centre for Research Training and Development-UK

INTRODUCTION

Resources are very significant in the attainment of the predetermined objectives of every human related activity. This is based on the fact that resources are those things acquired and supplied to be use in facilitating accomplishment of tasks (Pan American Health Organisation, 2020). According to Usman (2016), resources in education can be classified into human and non-human resources, with the later being the most important of all. However, despite human resources being the most important of all resources, they cannot function to the optimal where non-human resources are absent or inadequate. It is in line with this, that Fernando, *et al.* (2020) posited that non-human resources in education are essentially needed to effectively and efficiently implements the content of programme's curriculum. It is important to note that since the objectives and nature of all educational programmes are not same, non-human resources may vary from one educational programme to another. Inferring from foregoing, there is no doubt that the non-human resources needed for office education option of Business education is not same with that required for its accounting education option.

Office education as an integral part of Business education programme is described as that which is meant to expose its recipient to modern office tasks in order to enable them develops the appropriate competencies for future office works (Association of Business Educators of Nigeria (ABEN), 2014). Nawaz and Gomes (2014) noted that office education as an integral part of Business education is skilled-oriented programme and requires students to be given opportunity to learning through exposure to practical office related tasks. For the purpose of learning practical office tasks, expect the non-human resources are made available, it will be impossible to guide the students to be self-reliant in any office task. Supporting this assertion, Ozuruoke and Abdulkarim (2016) noted that to make graduates of office education option of Business education self-reliant certain resources are required to be provided and utilized by educators in guiding students through a wide range of courses such as office practice, office ergonomics, word processing and office documentations. Consequently, the knowledge of the basic most appropriate resources required for Business education (office option) for helping students to become self-reliance is traceable to the programme's minimum standard.

According to Okebukola (2010), minimum standards are sets of acceptable standards that every academic programme must adhered to in order to be accredited regardless institution. National University Commission (NUC) (2022), minimum standards are laid down the standards for all programmes offered by the Nigerian universities, Business Education inclusive. Minimum standards for tertiary education programmes in Nigeria are established by supervisory agencies such as National Universities Commission (NUC), National Board for Technical Education (N.B.T.E) and National Commission for Colleges of Education (NCCE) for Universities, Polytechnics; Colleges of Technologies and Colleges of Education respectively (Abdulkarim &Akpan, 2018). For Business education (office option) as offered in the Colleges of Education,

Vol.11, Issue 8, 65-75, 2023

Online ISSN: 2054-636X (Online)

Print ISSN: 2054-6351(Print)

Website: https://www.eajournals.org/

Publication of the European Centre for Research Training and Development-UK

the minimum standard has undergone several reviews over the years. The latest review was concluded in year 2020.

Non-human resources specified in the reviewed minimum standard for Business Education programme (office education option) are as follows: classrooms space that would take a minimum of forty (40) students conveniently with sufficient room for passage; laboratories/studios with at least, one (1) Information Communication Technology (ICT) Laboratory and a Model Office must be available; staff offices and each senior staff should be provided with a furnished office, the HOD should be provided with a computer facility and a printer, there should also be a furnished office for support staff (Computer Operator, clerks, etc) with relevant equipment e.g. Computers, Printers, table and chairs etc; departmental library enough to cover all the areas of the programme to the ratio of three current books and three current journals per student; equipment for the teaching of the skill-subjects should be considered for 35 students computer, computers in the ratio of one (1) computer to two (2) students, swivel chairs, drop desk, or convertible desk, instructor's table or desk, instructor's chair, stapling machine, stapling pin remover, perforator, stopwatch, wall clock, demonstration stand, English dictionaries, filing cabinet; accounting laboratory; a functional School Business Centre (SBC) where Office education students can demonstrate the practical application of acquired knowledge (National Commission for Colleges of Education (NCCE), 2020). However, with this study, only non-human resources such as classrooms, ICT laboratory and model office were assessed because of their significance in implementing the practical aspects of the reviewed minimum standard.

There are plethora of empirical evidences on the availability and utilization of resources for teaching and learning Business education based on minimum standard requirements. Owenvbiugie and Ojewale (2014) reported that only computer systems are fairly highly available and utilized in the teaching and learning of business subjects. Emeasoba and Nweke (2016) revealed that there is low utilization of available resources such as projectors and electronic media such as slides videoconferencing during lectures in business education programme. Ubulom and Enyekit (2017) reported that the available resources for business education programmes fall below the required minimum academic standards level. Abdullahi (2020) revealed that there is significant relationship between availability and utilization of physical resources and equipment for learning of Business Education in Federal Colleges of Education. Ugwu, Ezeabii and Ugwunwoti (2020) reported inadequate provision of this facility in Business Education at the tertiary institution level. Nevertheless, a cursory look at the existing empirical findings revealed that none of the studies done have considered assessing the provision and utilization of resources for implementing the reviewed Nigeria certificate in education minimum standard for business education (office option) in Federal Colleges of Education (Technical), hence, it is this gap that inspired the present study.

Vol.11, Issue 8, 65-75, 2023

Online ISSN: 2054-636X (Online)

Print ISSN: 2054-6351(Print)

Website: https://www.eajournals.org/

Publication of the European Centre for Research Training and Development-UK

Statement of the Problem

The essence of outlining the most preferred resources for office education in the new minimum standard for vocational education NCE programme is to enable each Colleges of Education interested or already offering this programme to acquire and make them available for teaching and learning processes. Notwithstanding, procurement of new resources come with financial burden. Consequently, a situation where there is insufficient funding, lack the industrial partnership for accessing grants and reduction in internally generated revenue due to low students' enrollment, one wonders if the non-human resources stipulated in the reviewed minimum standard are adequately provided and utilized for implementing the content for office education in Federal Colleges of Education (Technical) in south-south, Nigeria. It is with this curiosity in mind that the researcher decided to conduct the present study.

Purpose of the Study

The main purpose of the study is to investigate the provision and utilization of non-human resources for implementing the reviewed minimum standard for office education in Federal Colleges of Education (technical), South-South, Nigeria. Specifically, the study seeks to:

- 1. Determine the extent to which non-human resources for implementing the reviewed minimum standard for office education in Federal Colleges of Education (Technical) in south-south, Nigeria are provided.
- 2. Determine the extent to which non-human resources for implementing the reviewed minimum standard for office education in Federal Colleges of Education (Technical) in south-south, Nigeria are being utilized

Research Ouestions

The following research questions guided the study

- 1. To what extent are non-human resources for implementing the reviewed minimum standard for office education in Federal Colleges of Education (Technical) in south-south, Nigeria provided?
- 2. To what extent are the provided non-human resources for implementing the reviewed minimum standard for office education in Federal Colleges of Education (Technical) in south-south, Nigeria being utilized?

Hypothesis

The following null hypothesis was test at 0.05 level of significant:

1. There is no significant difference between rating of lecturers and students on the extent to which resources for implementing the reviewed minimum standard for office education in Federal Colleges of Education (Technical) in south-south, Nigeria are provided and utilized.

Vol.11, Issue 8, 65-75, 2023

Online ISSN: 2054-636X (Online)

Print ISSN: 2054-6351(Print)

Website: https://www.eajournals.org/

Publication of the European Centre for Research Training and Development-UK

METHODOLOGY

Descriptive survey research design was adopted for the study. This research design is deemed appropriate because it allows the researcher to collect data relevant to the study based on opinion of the respondents. The population of this study consisted of 29 Business Education lecturers and 33 final year NCE III students of office education specialisation in School of Secondary Education (Business) of Federal Colleges of Education (Tech.), Omoku and Asaba during the 2021/2022 academic session (Source: College Human Resource Unit, 2022). The population is made up of 16 lecturers, 18 students and 13 lecturers and 15 students respectively from the two Federal Colleges of Education (Tech.), Omoku and Asaba in south-south, Nigeria. The entire twenty nine (29) Business Education lecturers and 33 final year NCE III students of office education option were used for the study. Therefore, census sampling technique was adopted for this study.

A researcher's designed structured questionnaire titled "Provision and Utilization of Non-human Resources for Implementing Reviewed Minimum Standard for Office Education in College of Education Questionnaire (PURNIRMSOECB). The instrument is made up of 44 items, 22 to each of the research questions raised. The response options of this structured questionnaire was based on 4 points rating scale rating, for the items of availability are Very Adequate/Very Highly Utilize (VA/VHU = 4), Adequate/Highly Utilize (A/HU = 3), Inadequate/Fairly Utilize (I/FU = 2), and Very Inadequate/Rarely Utilize (VI/RU = 1). The office education lecturers were required to provide answers on the non-human resources provided while final year NCE III students were asked to assess the utilization of the provided resources.

The instrument was face validated by two Business education (office education) lecturers and one Test and Measurement expert all from Federal College of Education (Tech.), Omoku. Their contributions were used to correct the instrument before the final copy was produced. Cronbach Alpha coefficient was used to establish reliability of internal consistency of instrument. The computation which was done using Statistical Package for Social Science (SPSS) version 23.0 gave a reliability index of 0.74 and 0.86 for the two clusters of the questionnaire's items.

The instrument was personally administered by the researcher. This was done within an interval of two weeks. The filled questionnaire was personally collated for data and for analysis. The reason was to save time and minimize the lost of copies of the instrument. 29 instruments were administered but only 27 were appropriately filled and returned which constitute 93% rate of returned. Data collected for this study were analysed using arithmetic mean to answer the research questions raised while independent t-test was used to test the hypothesis at 0.05 level of significance.

Vol.11, Issue 8, 65-75, 2023

Online ISSN: 2054-636X (Online)

Print ISSN: 2054-6351(Print)

Website: https://www.eajournals.org/

Publication of the European Centre for Research Training and Development-UK

RESULTS/DISCUSSION

Research Question 1: To what extent are non-human resources for implementing the reviewed minimum standard for office education in Federal Colleges of Education (Technical) in south-south, Nigeria provided?

Table 1: Summary of Mean on the Extent to which Non-human Resources for Implementing the Reviewed Minimum Standard for Office Education are Provided in Federal Colleges of Education

S/N	Classrooms Items	N	Mean	Decision
1	Classrooms with capacity to contain 30 to 40 students	27	3.59	VA
2	Well ventilated classrooms	27	2.46	I
3	ICT compliant classrooms	27	1.49	VI
4	Well ventilated and air conditioned classrooms	27	1.39	VI
5	Well ventilated and air conditioned classrooms with sufficient space for passage	27	1.81	I
	ICT laboratory Items			
6	Computers	27	1.54	I
7	Internet connectivity	27	1.56	I
8	Local networking	27	1.46	VI
9	Printers	27	2.39	I
10	Scanners and printers	27	1.61	I
11	Spiral binding machine	27	1.54	I
12	Photocopiers	27	2.42	I
	Model Office Items			
13	Executive furniture	27	3.51	VA
14	Secretary's furniture	27	3.39	A
16	Projector and electronic board/projector screen	27	1.54	I
20	File cabinet	27	1.63	I
21	Shredder and wastepaper basket	27	1.49	VI
22	Adding and listing machine	27	1.54	I
	Mean		2.05	I

Source: Survey, 2022

Table 1 reveals that the respondents opined that classrooms with capacity to contain 30 to 40 students and executive furniture with mean score of 3.59 and 3.51 are very adequately provided.

Vol.11, Issue 8, 65-75, 2023

Online ISSN: 2054-636X (Online)

Print ISSN: 2054-6351(Print)

Website: https://www.eajournals.org/

Publication of the European Centre for Research Training and Development-UK

The respondents also opined that secretary's furniture is adequately provided with mean score of 3.39. The respondents also opined that well ventilated classrooms, well ventilated and air conditioned classrooms with sufficient space for passage, computers, internet connectivity, printers, scanners and printers, spiral binding machine, photocopiers, projector and electronic board/projector screen, scanners and printers, spiral binding machine, photocopiers, file cabinet and adding and listing machine are inadequately provided for with mean scores of 2.46, 1.81, 1.54, 1.56, 2.39, 1.61, 1.54, 2.42, 1.54, 1.54, 1.58, 1.66, 1.63 and 1.54. The respondents also opined that ICT compliant classrooms, well ventilated and air conditioned classrooms, local networking and shredder and wastepaper basket are very inadequately provided with mean scores of 1.49, 1.39, 1.46, and 1.49. However with the cluster mean score of 2.05 for all the items is considered, it can be concluded that non-human resources for implementing the reviewed minimum standard for office education in Federal Colleges of Education (Technical) in south-south, Nigeria were inadequately provided

Table 2: Summary of Mean on the Extent to which Non-human Resources for Implementing the Reviewed Minimum Standard for Office Education are Provided in Federal Colleges of Education

S/N	Classrooms Items	N	Mean	Decision
1	Classrooms with capacity to contain 30 to 40 students	33	4.28	VHU
2	Well ventilated classrooms	33	2.22	FU
3	ICT compliant classrooms	33	1.15	RU
4	Well ventilated and air conditioned classrooms		1.13	RU
5	Well ventilated and air conditioned classrooms with sufficient space for passage		1.12	RU
	ICT laboratory Items			
6	Computers	33	1.63	FU
7	Internet connectivity	33	1.16	RU
8	Local networking	33	1.26	RU
9	Printers	33	2.15	FU
10	Scanners and printers	33	1.14	RU
11	Spiral binding machine	33	1.17	RU
12	Photocopiers	33	2.24	FU
	Model Office Items			
13	Executive furniture	33	2.42	FU
14	Secretary's furniture	33	2.33	FU
15	Computers	33	1.12	RU
16	Projector and electronic board/projector screen	33	1.35	RU

Vol.11, Issue 8, 65-75, 2023

Online ISSN: 2054-636X (Online)

Print ISSN: 2054-6351(Print)

Website: https://www.eajournals.org/

Publication of the European Centre for Research Training and Development-UK

17	Scanners and printers	33	1.46	RU
18	Spiral binding machine	33	1.43	RU
19	Photocopiers		1.47	RU
20	File cabinet	33	1.44	RU
21	Shredder and wastepaper basket	33	1.16	RU
22	Adding and listing machine	33	1.21	RU
	Mean		1.64	FU

Source: Survey, 2022

Table 2 shows that the respondents opined that classrooms with capacity to contain 30 to 40 students were very highly utilized for implementing the reviewed minimum standard for office education with mean score of 4.28. The respondents also opined that well ventilated classrooms, computers, printers, photocopiers, projector and electronic board/projector screen, scanners and printers, spiral binding machine, photocopiers, executive's furniture and secretary's furniture are highly utilized with mean scores of 2.22, 1.63, 2.15, 2.24, 2.42 and 2.33. The respondents also opined that ICT compliant classrooms, well ventilated and air conditioned classrooms, well ventilated and air conditioned classrooms with sufficient space for passage, internet connectivity, local networking, scanners and printers, spiral binding machine, file cabinet, shredder and wastepaper basket and adding and listing machine are rarely utilized with mean scores of 1.15, 1.13, 1.12, 1.16, 1.26, 1.14, 1.17, 1.12, 1.35, 1.46, 1.43, 1.47, 1.44, 1.16 and 1.21. However, when the cluster mean score of approximately 1.64 is considered, it can be concluded that non-human resources provided for implementing reviewed minimum standard of office education aspect of Business education were fairly utilized.

Hypothesis Testing

Hypothesis 1: There is no significant difference between rating of lecturers and students on the extent to which non- human resources for implementing the reviewed minimum standard for office education in Federal Colleges of Education (Technical) in south-south, Nigeria are provided and utilized.

Table 3: Summary of Independent t-test on the Difference between the Rating of Lecturers and Students on the Extent to which Non-human Resources for Implementing the Reviewed Minimum Standard for Office Education are Provided and Utilized

Variable	le N Mean Std. Deviation Df Std Error t		or t	Sign for 2 tailed p-value			
Federal	27	2.01	0.54	58	0.72	-1.23	0.427
State	33	1.64	0.72	30	0.72	-1.23	0.427

Vol.11, Issue 8, 65-75, 2023

Online ISSN: 2054-636X (Online)

Print ISSN: 2054-6351(Print)

Website: https://www.eajournals.org/

Publication of the European Centre for Research Training and Development-UK

Table 3 shows t = -1.23, df = 58, p < 0.05 at 0.427. Therefore, since p value calculated at 2-tailed test of 0.000 is greater than the p-value provided at 0.05, the null hypothesis is accepted. Therefore, it means that there is no significant difference between rating of lecturers and students on the extent to which non- human resources for implementing the reviewed minimum standard for office education in Federal Colleges of Education (Technical) in south-south, Nigeria are provided and utilized. The lack of significant difference emanated based on the fact that inadequacy provision of non-human resources would only lead to their fairly utilization for implementing the reviewed minimum standard for office education in Federal Colleges of Education (Technical) in south-south, Nigeria.

DISCUSSION OF FINDINGS

The results of the study revealed that non-human resources for implementing the reviewed minimum standard for office education in Federal Colleges of Education (Technical) in south-south, Nigeria were inadequately provided. This finding emanated from the fact that the respondents opined that well ventilated classrooms, well ventilated and air conditioned classrooms with sufficient space for passage, computers, internet connectivity, printers, scanners and printers, spiral binding machine, photocopiers, projector and electronic board/projector screen, scanners and printers, spiral binding machine, photocopiers, file cabinet and adding and listing machine are inadequately provided. This finding is supported by the finding of Owenvbiugie and Ojewale (2014) when they reported that only computer systems are fairly highly available for the teaching and learning of business subjects. The finding is also supported by the finding of Ubulom and Enyekit (2017) when they reported that the available resources for business education programmes fall below the required minimum academic standards level. The finding of this study is also supported by the finding of Ugwu, Ezeabii and Ugwunwoti (2020) who they reported inadequate provision of this facility in Business Education at the tertiary institution level.

The results of the study also revealed non-human resources provided for implementing reviewed minimum standard of office education aspect of Business education were fairly utilized. This finding emanated based on the fact that the respondents opined that ICT compliant classrooms, well ventilated and air conditioned classrooms, well ventilated and air conditioned classrooms with sufficient space for passage, internet connectivity, local networking, scanners and printers, spiral binding machine, file cabinet, shredder and wastepaper basket and adding and listing machine are rarely utilized. This finding is supported by the finding of Owenvbiugie and Ojewale (2014) when they reported that only computer systems are fairly highly utilized in the teaching and learning of business subjects. Emeasoba and Nweke (2016) when they discovered that there is low utilization of available resources such as projectors and electronic media such as slides videoconferencing during lectures in business education programme.

Vol.11, Issue 8, 65-75, 2023

Online ISSN: 2054-636X (Online)

Print ISSN: 2054-6351(Print)

Website: https://www.eajournals.org/

Publication of the European Centre for Research Training and Development-UK

The results of the study also showed that there is no significant difference between rating of lecturers and students on the extent to which non- human resources for implementing the reviewed minimum standard for office education in Federal Colleges of Education (Technical) in south-south, Nigeria are provided and utilized. The lack of significant difference emanated based on the fact that inadequacy provision of non-human resources would only lead to their fairly utilization for implementing the reviewed minimum standard for office education in Federal Colleges of Education (Technical) in south-south, Nigeria. This finding is supported by the finding of Abdullahi (2020) when the scholar revealed that there is significant relationship between availability and utilization of physical resources and equipment for learning of Business Education in Federal Colleges of Education.

CONCLUSION

Based on the findings of this study, it can be concluded that proper implementation of the reviewed minimum standard for Office education aspect of Business education cannot be ensured were non-human resources are inadequately provided and fairly utilized in Federal Colleges of Education in south-south, Nigeria. It can be concluded that the purpose for which the minimum standard for office education was reviewed would therefore be defeated if non-human resources are not adequately provided and utilized, the spillover effect of this prevailing situation would be seen in the quality of graduate turned out of the Colleges in years to come. Consequently, proactive measures need to be taken to enhance the provision and utilization of non-human resources needed for the implementation of the reviewed minimum standard.

Recommendations

Based on the findings of this study and the conclusions drawn, the following recommendations are put forward for implementation:

- 1. Business education administrators in Federal Colleges of Education (Technical) in South-South, Nigeria, need to lobby their College management to provide the non-human resources required for implementing the reviewed Office education minimum standard adequately.
- 2. Business education administrators and office education lecturers in Federal Colleges of Education (Technical) in South-South, Nigeria, need to agree, design and implement a framework for the proper utilization of available non-human resources in teaching and learning the courses of the programme.

REFERENCES

Abdulkarim, M. & Akpan, U. I. (2018). An evaluation of factors affecting the effectiveness of business education administration and supervision in Nigeria. *Journal of Contemporary Business and Educational Research (JOCBER)*, 4 (1). 14 - 35

Vol.11, Issue 8, 65-75, 2023

Online ISSN: 2054-636X (Online)

Print ISSN: 2054-6351(Print)

Website: https://www.eajournals.org/

Publication of the European Centre for Research Training and Development-UK

- Association of Business Educators (ABEN, 2014). Business Education Our Business. Benchmark minimum academic standards for business education undergraduate programme in Nigerian Universities. IP Integrity Publication, Nigeria.
- Emeasoba, N. C. & Nweke, O. M. (2016). Level of availability and utilization of ICT facilities in teaching and learning of OTM in polytechnics of South Eastern States in Nigeria. *Journal of Emerging Trends in Educational Research and Policy Studies*, 7(6), 404-413.
- Fernando, R., Andreas, S., James, S. & Saku, T. (2020). Supporting the continuation of teaching and learning during the COVID-19 pandemic: annotated resources for online learning. Harvard Graduate School Education. OECD
- National Commission for Colleges of Education (2020). *Minimum standards for Nigeria certificate in education. Vocational and Technical Education*. Abuja. TETFUND project. 18 39
- National University Commission (NUC, 2022). Core curriculum and minimum academic standards for Nigerian universities (CCMAS). www.nuc.edu.ng
- Nawaz, M. N. & Gomes, A. M. (2014). An effective teaching pedagogy in changing business education. *Journal of Education and Practice*, 5 (19). 9 18
- Okebukola, P. (2010). Fifty years of higher education in Nigeria: trends in quality assurance. A paper presented at the international conference on the contribution of Nigerian universities to the 50th independence anniversary of Nigeria organized by National University Commission, Abuja
- Owenvbiugie, R. O. and Ojewale, J. A. (2014). Application of new technology equipment in teaching and learning business subjects in secondary schools in Oyo State. *Nigerian Journal of Business Education*. 2 (1). 10 19
- Ozuruoke, A. A. & Abdulkarim, M. (2016). Business education practicum (2^{ND} edition). Basjos print
- Pan American Health Organization (PAHO, 2020). Types of Educational Resources. https://www.campusvirtualsp.org/en/types-educational-resources
- Ubulom, W. J. & Enyekit, E. O. (2017). Evaluation of facilities utilized for the implementation of business education programmes in tertiary institutions in Rivers State. *International Journal of Innovative Education Research*, 5(3):68-76.
- Ugwu, I. V., Ezeabii, I.C., Ugwunwoti, P.E. (2020). Challenges of teaching and learning of accounting education in tertiary institutions in Enugu State of Nigeria. *International Journal of Vocational and Technical Education Research*, 6, (2).1-10.
- Usman, Y. D. (2016). Educational resources: an integral component for effective school administration in Nigeria. *Research on Humanities and Social Sciences*, 6 (13), 27-37.