

# EFFECT OF NON IMPLEMENTATION OF E- LEARNING ON ACCOUNTING STUDENTS PERFORMANCE IN ABIA STATE

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*Kelechi Odii Nwankwo*

*Accounting Department, Clifford University,  
Owerrinta (Ihie Campus) Abia State*

And

*Chukwuemeka Okoro*

*Joy Best & Chuks Ventures, 12 Grace Avenue Opp. Eckancar Temple,  
Off Obiwali Road Rumuigbo, Port Harcourt, Rivers State*

## Abstract

*This study investigated the effect of non-implementation of e- learning on accounting students' performance in Abia state. The main purpose of this study was examining whether the non-implementation of e-learning have any effect on accounting students' performance; it further investigated the types of e-learning method that should be preferable by accounting students and lecturers, the study also examined whether accounting students and lecturers of these universities have adequate knowledge of e-learning system. E-learning facilities existing in accounting department of these Universities were examined; even challenges that can hinder implementation of e learning in the accounting discipline were also investigated. A qualitative data was obtained using a sample size of sixty one (61) respondents, these comprises of accounting department lecturers and students in the four choosing universities in Abia state. Findings from the study among others revealed that non-implementation of e-learning have negative effect on accounting students' performance. In conclusion and based on the above findings and others, Researchers recommended among other things, that there is need for the Government, University authorities and accounting head of departments of the universities to ensure the full implementation of e-learning in the accounting department of these Universities in order to increase learning and avoid these negative effects on students' performance. Adhering to the above recommendations will help to avoid more obstruction of learning, mostly in periods of pandemic like Covid 19.*

**Keywords:** E-learning, accounting discipline, Students, Performance, facilities, implementation, challenges

## Background of the study

E-learning is not a new ideology or phenomenon in promoting and ensuring all round education in some parts of the world. Presently, is majorly

being used some to promote distance education and lifelong learning. E-learning is essentially the computer and network enabled transfer of knowledge and skills with reference individual experience and practice (Nwokike 2010). The following acronyms like CBT (Computer-Based Training); IBT (Internet-Based Training); WBT (Web-Based Training) have been used as synonymous with e-learning (Otuka, 2010), in other words e-learning is described as the use of electronic technology to deliver education and training applications, monitor learner's performance and report learner's progress. Hedge and Hayward (2004), defined it as an innovative approach for delivering electronically mediated, well-designed, learner-centred and interactive learning environments to anyone, anyplace, anytime by utilizing the internet and digital technologies. It is all about learning with the use of computers. In this age, learning is made ease with the use of computer and other online facilities in acquiring knowledge through the internet. However, online learning involves the use of Internet Explorer/Navigator which may be in form of Audio, Visual, and or Audio/Visual. The convergence of the internet and learning, or Internet enabled learning is called e-learning. This can be computer-based learning, web-based learning, virtual classroom and digital collaboration where contents is delivered via the internet, intranet/extranet, audio and or video tapes, satellite TV and CD-ROM.

Recent major achievements in the field of computer and information technology have offered tremendous help and opportunities for learning by electronic means (Rozina,2002). The use of new multimedia technologies and the Internet in learning a means of improving accessibility, efficiency and quality of learning by facilitating access to resources and services as well as remote exchanges and collaboration. E-learning is now a new paradigm and a new philosophy in education with a mission to increase knowledge. Learning in an electronic environment is seems to be a great challenge in accounting departments of most Nigeria universities especially in Abia state because of many factors. At this time due to many negative factors, including the ones even caused by corona virus to Nigeria economy, it have prevented a broad based access to all the latest achievements available through computer and information technology for E- learning in education, as well as enable new educational technologies and e-learning to be widely used in accounting departments of universities in Abia state. Part of these negative factors included the mind set of students, lecturers and staff of accounting department of these universities, difficulties with computers and Internet access, electricity, inadequate training and skill acquisition in the area of computer based technology environment among others. Educational sector in Nigeria is seriously witnessing critical shortage of appropriate teaching materials that can

aid e-learning, very ineffective system for digital learning resources creation, storage and maintenance.

However today things have started to change for good, because in the research carried out by Manir (2007) on the availability and utilization of the Internet and ICT in general found that in the nearest future educational programs by electronic means will cover greater percentage of learning time in universities. Positive feedback on data used shows a tremendous increase of computer equipment and internet utilization by academicians and other staff in the Nigerian universities. Obviously the concept of e-learning is now highly attractive as a new learning paradigm whose effect will be a positive first of all to the development of education in accounting department of universities in Abia state and Nigeria in general, with all its potentialities not much effort is taken for its implementation.

Many problems and challenges that make e-learning not implemented in accounting departments of universities are both technological and social in nature, these are educationally, economically and culturally sensitive. Tuzlukova, (2004) attested to this in his study in Russia, where it was stated in respect of the above problems and challenges that make some researchers in Russia consider that the research focus will gradually move from technology issues (means and tools) onto learning itself. Tuzlukova reports on some impressions of Russian English language lecturers, who took an e-learning course "Integrating Internet into the Classroom". Though very rewarding experience and relevant to lecturers need, but some challenges in completing it was observed.

Additionally it was observed that the biggest challenges and obstacles for the lecturers in completing the course was conflicting of time between classroom learning, family and work commitments. Other challenges mentioned were computer fatigue and physical risks (eye strain after staring at the screen for hours, sore back, chronic "pins and needles" in feet, legs), bad quality of Internet connection and difficulties accessing a computer/printer. Except lack of sufficient computer and Internet skills, insufficient experience with Internet –based teaching, lack of organizational/management support from their home universities they also mentioned a new learning style so different from the traditional Russian culture of learning (Tuzlukova, 2004). To this extent the modern world is undergoing a fundamental transformation as the industrial wave of the twentieth century rapidly gives way to the information society of the twenty-first century. This dynamic process promises a fundamental change in all aspects of our lives, including knowledge dissemination, social interaction, business practices, political engagement, media, education, health, leisure and entertainment. The speed of global technological and economic transformation demands urgent action to turn the

present digital divide into digital opportunities for all. Poor access to the Internet in universities and the entire Nigeria is widely acknowledged by Manir (2007) Adeya and Oyeinka, (2002).

### **Statement of the problem**

Universities in Nigeria offering accounting courses, mostly in Abia state many a times have gotten their studies obstructed due to inadequate and poorly ventilated lecture halls, which are highly overcrowded, inadequate allocated lecture time, high mobility rick, high students cult activities in campus, high peer group influence in classrooms, inadequate library facilities that support learning and the total lockdown and immediate closure of universities due to covid- 19, these and others have been observed to obstruct learning for many months and might have affected accounting students' performance, even delay in their graduating year. Therefore, all the above problems are persisting as a result of non-implementation of e- learning on accounting departments of Universities in abia state. These were what prompted the researchers to embark on this study titled; Effect of non-implementation of e- learning on accountingstudents' performance in Abia state.

### **Objectives of the Study**

Below were the objectives that guided the study;

1. Investigated whether the non-implementation of e-learning has any negative effect on accounting students' performance
2. Examined types of e-learning method that should be preferable by accounting students and lecturers
3. Determinedwhether accounting students and lecturers of these universities have adequate knowledge of e-learning system

### **Research Questions**

The following research questions guided the study.

1. Doesnon-implementation of e-learning on accounting discipline have negative effect on students' performance?
2. What types of e-learning method that should be preferable by accounting students and lecturers?
3. Do accounting students and lecturers of these universities have adequate knowledge of e-learning system?

### **Research Hypotheses**

The following null hypotheses formulated were tested.

1. Non-implementation of e-learning does not have negative effect on accounting students' performance
2. Accounting students and lecturers of this university does not prefer any type of e-learning method
3. Accounting students and lecturers does not have adequate knowledge of e-learning system

### **Significance of the study**

This research is of great importance in that it has addressed and answered many of the questions in peoples mind as regard the effects of non-implementation of e- learning on accounting students' performance in universities. The issues and findings highlighted will be of enormous benefit to government of all levels, the academia and parents in particular.

### **Literature review**

In the words of Rosenberg (2001) learning is define as “the process by which people acquire new skills or knowledge for the purpose of enhancing their performance”. It was explained that the perceptions of learning in the society are undergoing a special transformation. First, learning should not only focus on the act of training but must demonstrate a positive impact on performance or outcomes. As the world is changing the learning process is also changing based on the introduction of computers including information and communication technology that bringing about the new concept called e-learning. Rosenberg (2001) in other words explained that e-learning is a networked phenomenon which allows for instant revisions and distribution. In addition, it is delivered using standard Internet technology. E-learning goes beyond training and instruction to the delivery of information and tools to improve performance.

### **E-learning implementation, history and development of e-learning facilities in Nigerian:**

E-learning facilities history and development in Nigeria could be traced back to the installation of telecommunication facilities, which began in 1886 when e-cable connections was established by the colonial masters between Lagos and the colonial office in London to transmit information and receive feedback. By 1893, all government offices in Lagos were provided with telephone service for easy communication, feedback and easy access and later all other major parts of the country were provided with telephone services. Meanwhile a lot of changes have been witnessed in the telecommunication

industry since 1886. The provision of telecommunication services was initially monopolized by the Nigeria Telecommunication (NITEL) until the commencement of government liberalization policy in the telecommunication industry, which brings about four private telephone service providers (Mtel, Econet, MTN and Globacom).

Unfortunately, all the above have not helped much to implement e-learning in Nigeria universities, this is because in most Nigerian universities, the commonest type of e-learning adopted is in form of lecture note on CD-ROM which can be played as at when the students desires. The challenge of this method is that the numbers of students per computer in which these facilities are available are un-interactive as compared to when lectures are been received in the classroom or in their different homes. Though some universities adopted the use of intranet facilities; however, this is not well maintained because of incessant power problem and high cost of running generating set. Most students in Nigeria go to the cyber café but because there are people of diverse intension on the net at the same time, and the bandwidth problem, a multimedia interactive cannot be done. Furthermore, Nigerian universities are seriously facing a shortage of experienced ICT professionals that could support the real e-learning implementation. Most of the staff and students do not have the adequate knowledge on how to use the e-learning programme.

### **E-learning challenges:**

Below are some of the challenges of e-learning in Nigeria universities, especially those in Abia state that are affecting the successful implementation of e-learning programmes in Nigeria, these are based on the following basic elements:

- 1) Instructional material is important. Learners take online courses more seriously if they receive material to work with: e.g., books, CD-ROMs, which also save online time.
- 2) Tutorial support provides motivation. Learners often need guidance and support from instructors, coaches, tutors or technical staff. However, this is also a question of costs—how much financial means an online course has.
- 3) Communication. Using telecommunication tools like the Internet facilitates not only the distribution of information but also the interaction between learners and instructors, as well as among learners themselves. Giving them the opportunity to hare knowledge, experience and perspectives is a central demand of instructional theories.
- 4) Collaboration combines the demand for social communicative learning with the instructional for active learning.
- 5) Lack of electricity supply.

- 6) Insufficient funds to upgrade and maintain the equipment and the facilities.
- 7) Lack of good policy implementation.
- 8) Lukewarm attitudes by the side of staff and students in the e-learning processes.
- 9) Unreliable Internet connection and phone lines, slow access to web sites due to narrow bandwidth and limited numbers of computers connected to the Internet. Therefore, a key challenge is that technological requirements must be kept to a minimum in order to increase the participation of Nigeria into the implementation of e-learning. Easy access to all course materials is essential. Given the technological constraints that users in developing countries have to face, asking them to download or print documents from a web site is just too much. Most of the users of the e-learning programmes do not own a computer and have Internet access only from the universities internet cafes. Other factors considered as challenging in the implementation of e-learning are;
  - ❖ Poor ICT infrastructure and other socio-economic facilities.
  - ❖ Inequality of access to the technology or e-learning facilities.
  - ❖ Low computer education background (Technophobia)
  - ❖ Internet Connectivity challenges and high rate
  - ❖ School Curriculum structure
  - ❖ Attitude of Students
  - ❖ Software and License cost.
  - ❖ Maintenance and Technical Support challenges.
  - ❖ Electricity instability and epileptic supply.
  - ❖ Include lack of adequate provision of visual and audio-visual materials.
  - ❖ Microphones that are in most times epileptic.
  - ❖ Classrooms which are poorly ventilated and overcrowding of lecture halls.

#### **E-learning prospects:**

Prospects of e-learning stems from the defects in the traditional brick wall classroom system. Compass (2011) notes that the defects in the traditional education system include lack of adequate provision of visual and audio-visual materials, microphones that are in most times epileptic, classrooms that are poorly ventilated and overcrowding of lecture halls. However, prospects of e-learning as articulated by Alu (2011) were;

- a. **Time and Location Flexibility:** It eliminates the barrier of time and place, therefore, has the capacity to reach a global audience whether part time or full time.
- b. **Cost and Time Saving:** Learners do not need to travel to any location thus saving indirect costs. Alu, (2011) stipulates that companies using on-line training can save an average of 50% on time and 40-60% on

costs when compared with face to face learning. Learners stay in their homes and take lecturers and also take examinations.

- c. Moving at Learners Pace:** In e-learning, learners choose activities that best fit his/her interest, background and career and works at their own pace and time. Alu,( 2011) agreed that e-learning can be as effective as traditional instruction methods and allows active participation of students.
- d. Collaborative Learning Environment:** E-learning links distant learners and experts together to form an on-line collaborative learning community Alu, 2011). Learners are bold to ask questions and express their opinion without fear of reprisal from the instruction. There is also learner-learner uninhibited interaction.
- e. Better Access to the Instructors:** Learners receive on-line guidance and help from their instructors. They see it as a greater opportunity for communication than those in a traditional setting (Hiltz & Wellman cited in Alu, 2011).
- f. Unlimited Use of Learning Material:** E-learning provides ultimate access to electronic learning materials. Information and knowledge are available to learners 24 hrs a day, for 7 days in the week. People can review current or past knowledge many times over while the quality of materials remains intact (Zhang, cited in Alu, 2011).
- g. Improved Learning Skills:** Researchers found out that on-line learning could be better than classroom learning under certain circumstances (Thompson, Zhang, cited in Alu, 2011). Thompson (cited in Alu, 2011) found out that on-line education helped student to acquire technology skills and have increased familiarity with technology. In order words, students who spend a lot of time benefits more as this agrees with repetition in learning and consolidation.
- h. High Quality Internet Courses:** Infrastructure and networking will help to deliver high quality courses. CD ROM training now offers movie quality lectures by famous professors that include a variety of quizzes and exercises. Those who cannot afford to go to schools can utilize e-learning to improve their studies wherever they are through distant learning. They can access knowledge anywhere in the world.

Further prospects according to Ogoji(2011) are;

1. E-learning makes teaching and learning easy and reduces stress for both lecturers and students.
2. It is convenient for students to review their course materials anytime and get result faster than it used to be with the traditional system.
3. It provides opportunity for a course designer to present to students through a single interface all the requirements and components of a course of training.

4. It provides additional resources including reading materials and links to outside resources in internet and libraries.
5. It provides examination and self-assessment quizzes which can be scored automatically.
6. It provides electronic communication such as e-mail and threaded discussions for both lecturers and students

Nzeako (2004) added that the benefits of e-learning are:

- ❖ On-line handouts, textbooks, journals and other information resources which can be read on-line (directly on the screen) or downloaded and printed as hard copies for off-screen reading.
- ❖ On-line lecturers – virtual lecturers; these are video files of recorded lectures that are always there for viewing as long as the web master leaves them there, and students can learn at their own pace and time.
- ❖ Opportunities for students to play, pause, rewind and fast-forward lectures to ascertain extents/aspects they may need to make clarifications on.

Mole (2011) stipulates that e-learning has a capacity to;

- ❖ Address the scarcity of teaching and research materials in the libraries of institutions of higher learning.
- ❖ It would allow students, lecturers and researchers to share their own research outputs with the global community and improve the provision of current e-books, e-journals and other library resources, enhance access of academic libraries to global library and information resources; enhance scholarship, research and life-long learning through the establishment of permanent access to shared virtual archival collections.
- ❖ E-learning equips students with the digital skills for the job market. Furthermore, e-learning makes the learner to be dependent and accessible to learning experiences locally and globally through the internet by the best universities and research institutions in the world.
- ❖ Administratively, e-learning offers universities opportunity to publish information on the internet, such as latest events on campus, list of newly admitted students, online registration of students and course and payment of fees. Also e-learning offers opportunities for computerized data storage and retrieval and use which is superior to and safer than the manual filing system.

The advantages of e-learning are many including cost-effectiveness, enhanced responsiveness to change, consistency, timely content, flexible accessibility, and providing customer value. The discussion emphasizes the need for organizations to build a strategic foundation for e-learning, addressing the emerging approaches to e-learning in addition to synthesizing other learning

efforts of the organization. The advantages of e-learning must outweigh its disadvantages for its implementation to be worthwhile. Amongst the many advantages of e-learning are that it is less expensive to deliver. E-learning is self-paced, provides consistent content, faster and works anywhere and at any time for learners. The instructional materials are easily updated and permit the use of multimedia which leads to reinforced learning through the use of video, audio, quizzes and other forms of interaction. E-learning can improve retention, provide immediate feedback and allows learners to customize learning materials to meet their individual needs (Kirsh, 2002; Turk and Robertson, 2000). E-learning provides for risk-free simulation environments for acquisition of valuable skills in fields involving leadership and decision making. The disadvantages are that it may cost more to develop and requires new skills for the production of content. The associated technology might be intimidating, at times confusing, frustrating and costly. E-learning requires on the part of the learner, more responsibility and self-discipline to keep up with an unconstrained and robust learning process. According to Manir (2007) internet technologies offer extensive development opportunities, particularly for education, teaching, research and learning. Wireless Internet technologies could allow universities and institutions in developing countries to bridge the gap of information and materials access. Connecting Universities in Nigeria to the Internet will have a positive impact on education and their teaching system. The Internet complements locally available information, improves and accelerates knowledge flows, and can be used to deliver innovative education models to remote areas. There is a broader debate that comes to mind when thinking of the introduction of e-learning in the developing world like Nigeria. However, ICTs can be part of the solution. If education and capacity-building are critical steps for entering into the new global economic and educational development, e-learning should be considered a critical facet of basic development, an alternative medium of capacity-building and a means to people's empowerment. Gunawardana (2005) Computer-literacy is an imperative precondition for learners to benefit from technology-based learning. E-learning can only build on a set of basic computer literacy skills. Learners should go through an introductory session for each programme that focuses on professional development in the use of technology in the classroom. The most effective way to make e-learning a successful experience is to keep it as simple as possible. This is particularly true from a technological perspective, as well as valid from a pedagogical perspective. One has to know how to target the audience, consisting of working adults who have limited free time and experience learning online, which, as with any distance learning, requires a lot of self-discipline and time-management skills. Furthermore, Gunawardana (2005) highlights that studies in e-learning have shown that

most programmes are likely to succeed with the constant involvement of the facilitator through e-mail discussion lists and individualized messages. The facilitator's constant involvement and feedback are the most powerful support for the learner. Many online courses consist of nothing but instructional material (unsupported web-based trainings); others provide a forum for exchange. Very sophisticated courses combine all elements of online learning in one design called "blended learning" and are the best way to create educational environments.

### **Types of E-Learning and benefits:**

According to Samuel and Cecila (2016), below are two major types of e-learning and its benefits;

**Synchronous E-learning:** which means "at the same time" This involves interaction of participants with instructor via the web in real time (e.g) virtual classrooms that are nothing else but real classrooms where online participants interact with each other and instruction through instant messaging, chat, audio and video conferencing. Its benefits are;

- Ability to log or track learning activities
- Continuous monitoring and correction is possible
- Possibilities of global connectivity and collaboration opportunity among learners

**Asynchronous E-learning:** which means not at the same time allows the participation to the web based training (WBT), it is done at the learner's own pace without live interaction with the instructor. Basically it is information that is accessible on a self-help basis. The benefit is that this e-learning type offers the learners the information they need whenever they need it. Participants can also interact through message boards, bulletin discussion forums.

### **Research Methodology**

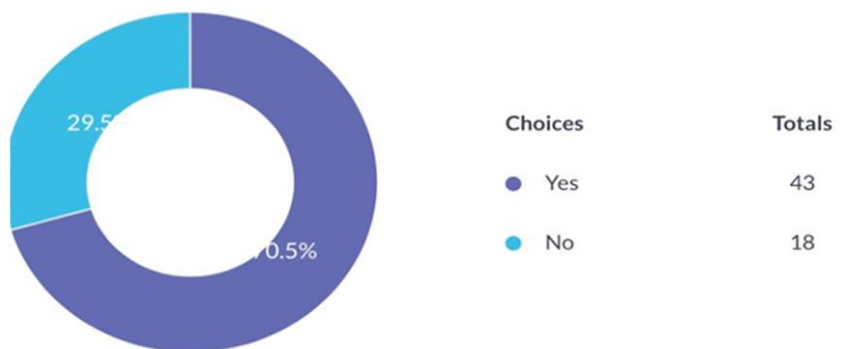
A questionnaire based research process was adopted in order to get the respondent's view and position on the subject matter: Effect of non-implementation of e- learning on accounting students' performance in abia state. A qualitative data was obtained using a sample size of sixty one (61) respondents, they comprises of accounting department lecturers and students in the four choosing universities in Abia state namely; Abia state university uturu, Michael Okpara university of Agriculture Umudike, Clifford University Ihie and Gregory university Uturu. A questionnaire consisting of few questions were asked to the students through a survey link called survey planet, an online forum. Individuality was assured when the respondents filled the survey. After the data collection, the results were statistically analysed.

### **Analysis and discussion of Results**

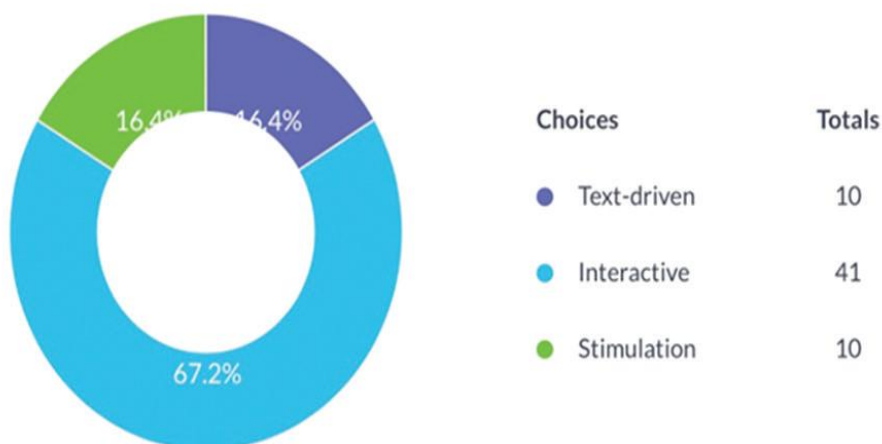
Among accounting students and lecturers that participated in the survey, about 86% of them showed full awareness and knowledge of e-learning, though not yet implemented officially in their discipline and universities in general. However, 43 respondents said YES, which represents 70.5% of the total respondents were of the opinion that non-implementation of e-learning on accounting discipline have negative effect on students' performance, which means that their performance would have increased if e-learning have been implemented, while 18 respondents representing 29.5% said NO, all are shown in Figure 1 below.

Again, when asked the types of e-learning method that should be preferable by accounting students and lecturers, 67% of respondents claimed to prefer interactive e-learning, 16% preferred text driven e-learning, and 16% preferred stimulation Figure 2 below shows this their position, which simply means that interactive e-learning method is more preferable than other methods. The findings suggested that it may be important to integrate interactive instructional video into e-learning systems.

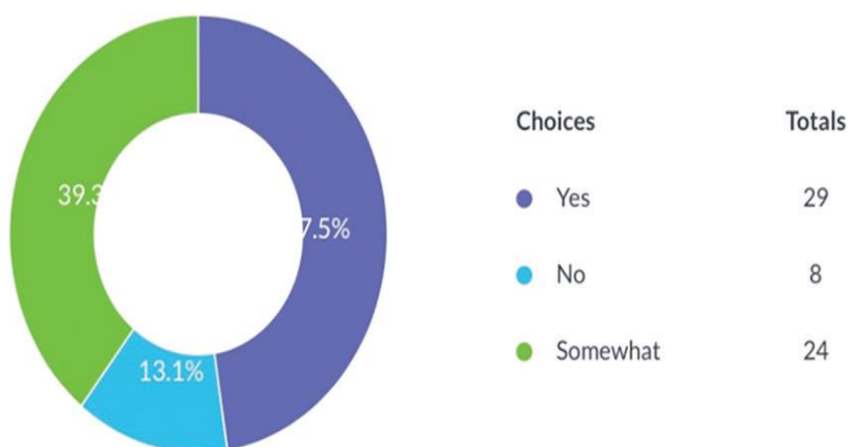
Figure 3 below shows the reaction to this other specific question: Do accounting students and lecturers of these universities have adequate knowledge of e-learning system? 29 respondents been 47.5% answered YES while 24 respondents was somewhat, this represents 39.3% and only 8 respondents said NO, those that said no were 13.11%, based on these data collected researchers concluded that accounting students and lecturers of these universities have adequate knowledge of e-learning system, only waiting for the implementation by the university authority, accounting head of department and Government to optimize increase in learning, which will eventually result on increase in performance.



**Figure 1:** Do non-implementation of e-learning on accounting discipline have negative effect on students' performance?



**Figure 2:** What types of e-learning method that should be preferable by accounting students and lecturers?



**Figure 3:** Do accounting students and lecturers of this university have adequate knowledge of e-learning system?

Furthermore, from the results obtained, we were able to confirm that Non implementation of e-learning retards learning thereby affecting accounting students’ performance, while there was much eagerness for the universities and Government to ensure full implementation of e-learning due to its foreseeable positive effects to helping improve the academic performance of accounting students.

The advantage of e-learning is that it has quicker delivery cycle times than traditional classroom-based learning, which gives indication that e-learning

would be capable of reducing learning time by at least 25–60% when compared to traditional learning. The best thing about online learning is that students can learn in a relaxed manner even if they do not want to get certified. Students only need passion for learning and a quick online search that will take them to the right course. From that point on, they will be the master of their own education. Moreover, the interactive concept that can be used in e-learning will make the study more interesting. Nowadays, the concepts of e-learning should be more and wider since the technology today provides many opportunities to the academician and students in improving their knowledge. Accounting students also confess that this concept will be very useful for them in their academics. This survey clearly suggests that learning with new technologies certainly inculcates interest toward academics among youngsters.

### **Findings**

Findings from the study among others revealed that non-implementation of e-learning have negative effect on accounting students' performance as analysed above. Another finding was that interactive e-learning method otherwise known as interactive instructional video is more preferable than other methods, also the study shows that accounting students and lecturers of these universities have adequate knowledge of e-learning system, only waiting for the implementation by the university authority, accounting head of department and Government to optimize increase in learning, which will eventually result on increase in performance. It has been found that **students** in higher **educational** institutions that engaged in **E-Learning**, generally performed better than those in face-to-face courses. (Holley, 2002) found that **students** who participate in online/**E-Learning** achieve better grades than **students** who studied traditional approach.

### **Conclusion:**

Based on the findings of the study, Researchers concluded that non-implementation of e-learning have negative effect on accounting students' performance, since there was no opportunity to make use of e-learning system of interactive instructional video and other e-learning facilities that would have increase access to learning.

### **Recommendations**

Therefore, in line with the findings and conclusion of this study, it was recommended that:

1. Government, University authorities and accounting head of departments of the universities should ensure the full implementation

of e-learning in the accounting department of these Universities in order to increase learning and avoid these negative effects on students' performance.

2. Government and management of these institutions should make adequate budgetary provision and fund for procurement and installation of e-learning facilities such as computers, e-library, uninterrupted power supply units and other facilities that were not available to support full implementation of e-learning.
3. Government through ministry of education should constitute E-learning implementation and control agency to ensure full implementation of e-learning in the accounting departments of these institutions.

Adhering to the above recommendations will help to avoid more obstruction of learning, mostly in periods of pandemic like Covid 19.

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*Effect of Non Implementation of E- Learning on Accounting Students Performance in Abia State* – **Kelechi Odii Nwankwo And Chukwuemeka Okoro**

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