
Education Accounting Students' Awareness of Innovative Strategies of Research Writing In Imo State Tertiary Institutions

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Abstract

This study investigated education accounting students' awareness of innovative strategies of research writing in Imo State tertiary institutions. This study adopted the survey research design. A sample of 250 (65 IMSU Education Accounting Students and 185 AIFCE Education Accounting Students) were drawn from a population of 501 Education Accounting Students of 2015/2016 academic session. This sample was drawn from the population through simple random sampling technique which represented 50% of the study population. A 10 item rating scale titled "Education Accounting Students' Awareness of Innovative Strategies in Research Writing Scale" (EASAIRWS) was developed and used for data collection and was rated as Very High Level (VHL), High Level (HL), Low Level (LL) and Very Low Level (VLL). The scale was validated by three senior experts from Education Measurement and Evaluation, Faculty of Education, Imo State University, Owerri with a reliability co-efficient index of 0.81 obtained using Cronbach alpha statistics. Data collected from the respondents were analyzed

using mean score and standard deviation to answer the research questions while z-test statistics was used to test the hypothesis at 0.05 level of significance. The findings therefore revealed that the awareness of education accounting students of innovative strategies in research writing in Imo State tertiary institutions is very low. It was also revealed that the prognoses of e-research strategies for effective research writing in Imo State tertiary institutions include that it will increase the generation of data, analysis, storage and production. Based on the findings, it was recommended among others that lecturers should take the teaching of research and data analysis serious as well as inculcate the innovative means of research writing during teaching and learning process.

Education is considered as the process of acquiring knowledge, skills, attitudes, interest, abilities, competence and the cultural norms of a society by people to transmit to the coming generation so as to enhance perpetual development of the society. No wonder the Federal Republic of Nigeria (2013) sees education as an instrument "par excellence" for effecting national development. In order to achieve this national development, the need for research becomes very paramount. One of the goals of tertiary education in Nigeria, as stated in the National Policy on Education (FRN, 2013), is to contribute to national development through high level relevant manpower training. It is therefore in this regard that it is expected of tertiary institutions to pursue this as well as other goals through teaching, research, development, generation and dissemination of knowledge.

Accountancy or accounts as it is popularly known at the secondary level is one of the important subjects in the Nigerian secondary school curriculum. It is the study of science of cash flow, in relation to purchases, payments, incomes and expenditures. It has to do with every transaction of individuals and organizations that involves exchange or transfer of finances (FRN, 2013). Nwafor and Nwafor (2012) assert that it is a discipline that ensures the keeping of good records in relation to what, who, when and where that is involved in every financial transaction as well as calculating accurately exact figure i.e. inflow, outflow and eventual difference; all geared towards effective resources management. In the same vein, Onye (2014) posits that accounting as one of the subjects in business education has functions of developing individuals, skills, knowledge, attitudes and values towards solving problems and satisfying real needs in life.

Educational research in accounting has therefore been considered as an instrument or a tool that helps in the identification of educational problems as well as a means of proffering solutions and prognoses to such problems which help in the realization of educational aims and objectives. Nwana (2007) defines educational research as a process of finding solution to problems that beset our system. It is a well guided series of activities in which the researcher gathers data that are used in reaching

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decision. Educational research is an important tool for advancing knowledge, progress and enabling man to improve on his activities through series of methods (Dimson & Uzoma, 2008).

Obasi (1999) asserts that research is the deliberate seeking of knowledge through empiricism, fideism, rationalism and science. Research through experience, faith and reason may be scientific or unscientific. Scientific research adopts scientific procedures and as such, research can be seen as the seeking of knowledge through the application of scientific procedures. Thus, all scientific researches adopt the same scientific process which Olatunji and Olatunji (2008) enumerated as: identification of research problem, review of related literature, formulation of research hypothesis, constructing the research design, collection of data, organization of and analysis of data, interpretation and discussion of results, and writing and reporting of research findings.

Research plays important role in the life of any academic institution. Today, the philosophy of any tertiary institution is based on “teaching and research” which has made it relevant and indispensable tool in the field of education. This is why educational research in every tertiary institution has been designed as one of the requirements to be met by the students before graduation. This is in line with the view of Okafor (1994) that educational research has been enshrined in the curriculum for all levels of the tertiary education, that undertaking a project work and successful presentation of the research project report would be a pre-requisite for graduating.

Overtime, there has been a concern on how to acquire new ways of conducting educational research in accounting. This is so because majority of accounting researches today have been flooded with old ways of writing which has brought about decline in research investigations and findings. This must have informed Osazuwa (2011) to stress that most researchers still travel wide in search for data, waste much time and resources to print and publish work conducted by them. He further stated that the storage of such document also was not reliable due to lack of facilities. Ogomaka (2004) exclaimed that the extent to which the research works are conscientiously and honestly carried out is below expectation. This is therefore the place of innovation in research writing. Innovation connotes the injection of new ideas, methods and techniques or strategies into educational system so as to improve both internal and external efficiency and arrangements of the system and more of development that is social, cultural, political, economic and technological.

Innovation in accounting research writing implies bringing about a change in the status quo. It is being described as a new dispensation to meet the challenges posed by new technological development and to improve the quality of research writing in accounting. Thus, the injection of e-research has arisen which can be described as research activities that use a spectrum of advanced Information and Communication Technology (ICT) capabilities and embraces new research methodologies. According to Zhao (2009:343) “e-research enhances the research process for users and allows them

to manage their data and information in a more easily accessible global collaboration and cyber-infrastructural environment". Onyishi and Omemma (2010) assert that it is recognized that ICT enables diversity and builds a foundation for continuous innovative learning. It is therefore based on this exposition that this research investigates education accounting students' awareness of innovative strategies of research writing in Imo State tertiary institutions.

Statement of the Problem

The ways and manners by which research reports are being carried out has fallen below standard. This is evident in the types of formulated research topics, research questions and hypotheses as well as the pattern of research methodologies. No wonder, Ibe (2008) reveals that majority of the students and researchers make their efforts less rewarding and of less consequence because of the way and manner; research topics are formulated, research questions and hypotheses are formulated, the designs of such studies chosen and results of data analysis are interpreted.

Interactions with some final year education accounting students have revealed that the traditional methods of research writing are still in vogue and this has slow-paced their ability to conclude their reports at when due, while most reports have failed to provide up-to-date citations for literature review and satisfactory means of collecting data to derive concise results and draw conclusion/inferences. However, these abnormalities have been a recurring decimal and has posed great concern to these students during their seminar or report presentation. This state of worry has therefore instigated the need for this research to find out whether education accounting students are aware of the innovative strategies of research writing.

Scope and Purpose of the Study

This study is restricted to all the final year undergraduates in Education Accounting of 2015/2016 academic session in Imo State University, Owerri (IMSU) and Alvan Ikoku Federal College of Education, Owerri (AIFCE). It is limited in identifying their awareness of innovative strategies of research writing in Imo State tertiary institutions. Specifically, the study sought to:

1. Investigate education accounting students' level of awareness of e-research strategies of research writing in Imo State tertiary institutions.
2. Identify prognoses of e-research strategies for effective research writing among education accounting students in Imo State tertiary institutions.

Research Questions

The following research questions guided the study:

1. What is the mean rating of IMSU and AIFCE education accounting students on the level of awareness of e-research strategies of research writing in Imo State tertiary institutions?

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2. What is the mean rating of IMSU and AIFCE education accounting students on the prognoses of e-research strategies for effective research writing in Imo State tertiary institutions?

Hypotheses

Ho1: The mean rating scores of IMSU and AIFCE education students on their level of awareness of e-research strategies of research writing do not differ significantly.

Ho2: The mean rating scores of IMSU and AIFCE education students on the prognoses of e-research strategies for effective research writing do not differ significantly.

Methodology

This study adopted the survey research design. This is so because it involves the collection of data through face-to-face or oral interview or questionnaire. This view was also shared by Unanka (2008) that survey research design is a plan of study in which the investigator aims at finding out the distribution or characterization of any type of phenomena among individuals in a very large population through the use of accurate representative sampling and questionnaires or interview as basis for data collection. A rating scale was found suitable for the study. A sample of 250 (65 IMSU Education Accounting Students and 185 AIFCE Education Accounting Students) were drawn from a population of 501 Education Accounting Students of 2015/2016 academic session (Source: Tertiary Institutions Admission Unit, 2016). This sample was drawn from the population through simple random sampling technique which represented 50% of the study population. A 10-item rating scale titled "Education Accounting Students' Awareness of Innovative Strategies of Research Writing Scale" (EASAISRWS) was developed and used for data collection. The scale was in two major parts. Part 1 was concerned with areas of personal information of the respondents, while part 2 was concerned with components or structure of research purpose. The response scale of the items in Part 2 are in four scales of Very High Level (VHL), High Level (HL), Low Level (LL) and Very Low Level (VLL) rated as 4, 3, 2 and 1 points respectively. The scale was validated by three senior experts from Education Measurement and Evaluation, Faculty of Education, Imo State University, Owerri with a reliability co-efficient index of 0.81 obtained using Cronbach alpha statistics. This was considered adequate for the study. Data collected from the respondents were analyzed using mean score to answer the research questions while z-test statistics was used to test the hypothesis at 0.05 level of significance.

Data Analysis and Results

The mean weighting of responses gathered with the questionnaire were computed and interpreted from the data and are presented in tables.

Research Question 1:

What is the mean rating of IMSU and AIFCE education accounting students on the level of awareness of e-research strategies of research writing in Imo State tertiary institutions?

Table 1: Mean rating of IMSU and AIFCE education accounting students on the level of awareness of e-research strategies of research writing in Imo State tertiary institutions

S/N	Item	IMSU \bar{X}	SD	AIFCE \bar{X}	SD	Decision
1	Relevant literatures are derived through online journal publications.	2.33	0.65	2.08	0.63	Insignificant
2	Questionnaires are disseminated to respondents and retrieved through emails.	2.14	0.57	2.43	0.51	Insignificant
3	Data are analyzed with the use of Statistical Package for Social Science.	2.37	0.59	2.12	0.61	Insignificant
4	Applications such as blogs, wikis and tagging provide researchers with large scale of information.	2.05	0.53	2.00	0.70	Insignificant
5	ICT tools such as cameras and tape recorders enable researchers to observe / record events during research process.	2.59	0.61	2.60	0.66	Significant

Table 1 shows that all the items except for item 5 were seen as insignificant by the respondents. The response to item 5 was significant which states that education accounting students are aware that ICT tools such as cameras and tape recorders enable researchers to observe/record events during research process as the e-research strategies of research writing in Imo State tertiary institutions with a mean score of 2.59 and 2.60 for IMSU and AIFCE respondents respectively. All other items scored below the expected mean score of 2.50.

Research Question 2:

What is the mean rating of IMSU and AIFCE education accounting students on the prognoses of e-research strategies for effective research writing in Imo State tertiary institutions?

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Table 2: Mean rating of IMSU and AIFCE education accounting students on the prognoses of e-research strategies for effective research writing in Imo State tertiary institutions

S/N	Item	IMSU \bar{X}	SD	AIFCE \bar{X}	SD	Decision
6	Researchers will be able to share vital and valid information in a large scale.	2.53	0.61	2.54	0.63	Agreed
7	E-research will enable researchers to manage their data and information in a more easily accessible way.	2.63	0.52	2.60	0.53	Agreed
8	E-research will increase the generation of data, analysis, storage and production.	2.68	0.55	2.68	0.56	Agreed
9	It will provide supporting collaboration among undergraduates in higher institutions.	2.62	0.54	2.61	0.61	Agreed
10	It will help in the conversion of printed materials to machine readable form (digital format).	2.64	0.61	2.61	0.73	Agreed

Table 2 shows mean rating of IMSU and AIFCE education accounting students on the prognoses of e-research strategies for effective research writing in Imo State tertiary institutions. The items had mean scores above the cut off mean of 2.50 and were agreed with item 8 having the highest joint mean score of 2.68 for IMSU and AIFCE education accounting students. Hence, the items on the table are the prognoses of e-research strategies for effective research writing in Imo State tertiary institutions.

Hypotheses Testing

Ho1: The mean rating scores of IMSU and AIFCE education accounting students on their level of awareness of e-research strategies of research writing do not differ significantly.

Respondents	N	\bar{X}	SD	df	P	z-cal	z-tab	Decision
IMSU	65	2.30	0.59	248	P>0.05	0.03	1.96	Not Rejected
AIFCE	185	2.25	0.62					

Table 3 shows that the mean score of IMSU education accounting students is 2.30 with a standard deviation of 0.59, while AIFCE education accounting students recorded a mean of 2.25 with a standard deviation of 0.62. Thus, at 248 degree of freedom, 0.03 z-

calculated was not significant at 0.05 level of confidence because it was less than 1.96 in the z-table. The hypothesis was therefore not rejected but accepted.

Ho2: The mean rating scores of IMSU and AIFCE education accounting students on the prognoses of e-research strategies for effective research writing do not differ significantly.

Respondents	N	\bar{X}	SD	df	P	z-cal	z-tab	Decision
IMSU	65	2.61	0.61	248	P>0.05	0.18	1.96	Not Rejected
AIFCE	185	2.62	0.57					

Table 4 shows that the mean score of IMSU education accounting students is 2.61 with a standard deviation of 0.61, while AIFCE education accounting students recorded a mean of 2.62 with a standard deviation of 0.57. Thus, at 248 degree of freedom, 0.18 z-calculated was also not significant at 0.05 level of confidence because it was less than 1.96 in the z-table. The hypothesis was therefore not rejected but accepted.

Discussions

The result of research question one indicated that the education accounting students in IMSU and AIFCE are not aware of the e-research strategies of research writing in Imo State tertiary institutions. This was so because they responded insignificantly to all the items except the one that states that they are aware that ICT tools such as cameras and tape recorders enable researchers to observe / record events during research process. It was also discovered that the mean rating scores of IMSU and AIFCE education accounting students on their level of awareness of e-research strategies in research writing do not differ significantly. Based on this finding, Ogomaka (2004) revealed that the extent to which the research works are conscientiously and honestly carried out is below expectation. In this same vein, Osazuwa (2011) stressed that most researchers still travel wide in search for data, waste much time and resources to print and publish work conducted by them. Thus, this implies that researchers still make use of the traditional means of conducting research and this has led to the usage of antiquated materials that are required for review of related literature. Therefore, since research reports are prerequisite for graduation and a mean for attaining sustained and sustainable development, the need for e-research strategies becomes imperative in every institution of higher learning.

The study further revealed that the prognoses of e-research strategies for effective research writing in Imo State tertiary institutions include that it will increase the generation of data, analysis, storage and production. This finding made Zhao (2009:343) to agree that “e-research enhances the research process for users and allows them to manage their data and information in a more easily accessible global collaboration and cyber-infrastructure environment”. Onyishi and Omemma (2010) assert that it is recognized that ICT enables diversity and builds a foundation for continuous innovative learning. Hence, the encouragement of e-research strategies in

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research writing in tertiary institution is crucial to injecting new ways of writing research reports in institutions of higher learning.

Conclusion

The study concluded that education accounting students in both IMSU and AIFCE awareness about e-research strategies in research writing is very low and this has made the means by which research writing are carried out to fall below expectation and has prompted researchers inability to identify specific objectives, review current or up-to-date literature that are relevant to their present study, choose the right research design that should be used, and to establish or arrive at concise and precise findings and draw inferences that can make the research report valid and acceptable.

Recommendations

Based on the findings, the following recommendations are made:

1. Lecturers should take the teaching of research and data analysis serious as well as inculcate the innovative means of research writing during teaching and learning process.
2. Project supervisors should encourage their students to use the innovative e-research strategies in carrying out their research.
3. Researchers should not limit their research to only traditional methods but embrace the innovative strategies of research writing to make their work more current and valid.

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