

REVITALIZING THE PROVISION OF ICT IN THE TEACHING AND LEARNING OF ACCOUNTING EDUCATION FOR SUSTAINABLE DEVELOPMENT IN NIGERIA

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Abstract

Achieving the objectives set by the international community in the field of education appears to be a permanent challenge to Nigeria hence this study; revitalizing the provision of information communication technology (ICT) in the teaching and learning of accounting education for sustainable development in Nigeria. ICT is regarded as the most powerful instrument for social progress and a tool that maximizing creativity and potential of individuals for self-realization and nation building. This is evidence in China and Japan as the ICT revitalized their education through functional approaches. The use of ICT in educational system in Nigeria are in particularly accounting education to improve quality of teaching and learning process in other to produce quality graduate and to sustain the nation development is a mirage. Accounting education seems to be lagging in the inculcation of adequate ICT knowledge and skills in accounting students. Poor or inadequate funding, under equipped laboratory among others has contributed to ineffective and inefficient teaching and learning. Thus, this paper will focus on the need for revitalizing the provision of ICT in the teaching and learning of accounting education for sustainable development in Nigeria.

Keywords: Sustainable development, revitalizing, self-realization, Information Communication Technology (ICT).

Introduction

One of the major key player of change in any nation from one economic level of development to another is education. Education transmits to students the necessary knowledge, skill and competencies which can be used to develop themselves and contribute meaningfully to the growth of the society. According to Parankimalil (2012) the fundamental aim of education is the physical intellectual emotional and ethical integration of the recipient as a social instrument for developing human resources and for human capital formation. Furthermore Ajisafe, Bolenian and Edeth (2015) sees education as a potent vehicle for national transformation and sustainable development. Education serves as a prerequisite for quality manpower development, creation of wealth, a sure path to success and services to humanity and society at large. It is regarded as the most powerful instrument for social progress and a tool that maximizes creativity potential of individuals for self-realization and nation development. It is important to note that Nigeria and indeed any nation sustainable development success will depend on the ability of people to deal with a global environment that is knowledge driven. This is evidence in the case of China and Japan, as the mention nations, reviatalized their education through functional approaches with the use of ICT (Njoku 2009).

Today the value of ICT in teaching and learning has been already acknowledge and will continue to be acknowledged as more people explore the usage. Udegbunam and Odimmega (2015) asserted that; since the introduction of ICT, there has been a growing concern for the use of ICT in the educational system of Nigeria to improve quality of teaching and learning process in other to produce quality products and to sustain the nations

development. Utoware and Onyeson (2018) in agreement with Udegbumam and Odimmega (2015) maintained that education generally has recorded the massive penetrating influence of ICT application in the instrumental delivery and has impacted on the quality and quantity of teaching and learning in the conventional and distance educational learning system. Thus Ifeolu and Asimegbe (2016) refers to ICT as the use of computer devices, software development method to improve or optimize the performance and value creation of an organizational performance. It covers any product that stores, retrieves, manipulates, transmits or receives information. In the same vain Iyiola (2013) stated that ICT comprises the technology that supports the communication and co-operation of human being and their society and creation and exchange of knowledge. It is the infrastructure that brings people and nations together in different places and time zone with multimedia tools for data, information and knowledge, management in order to expand the range of human capabilities. According to Ukandu (2009) ICT is the modern communication technology which includes electronics, information, processing technologies such as computer, internet and other sophisticated gadgets use for dissemination of information in the teaching and learning process.

To enhance teachers and students performance especially in accounting education programmes understanding, masterly and utilization of basic ICT skills is needed by the instructors to ensure the acquisition of required knowledge and value. Acquiring this knowledge will most importantly be of benefit to the recipient, due to the fact that the recipient will be more functional with their counterpart globally. Secondly, the knowledge driven attribute of ICT will also enable the recipients to contribute to nation development as well as sustain it.

On the other hand, accounting education is a programme that equipped the students with certain skills, knowledge, attitude and value towards solving problem and satisfaction of real life needs (Saleme (2014). Accounting education programme is a field of study that use complex mathematics and statistical models to collect data, analysed and interpret the effects of these data to the users be they business owners, prospective investors, creditors, suppliers, government and the general public that may have need of such interpreted information. The relevance of accounting education can not be over-emphasized but the enormousness of its benefits cut across all human endeavour of life as such the facilitators and the learners should continually abreast themselves with the new development which in their case is ICT to serve self and humanity.

Unfortunately, accounting education seems to be lagging in the inculcation of adequate ICT knowledge and skills in accounting students (Rodes 2013). Furthermore, Okeke and Ovor (2012) and Odimbu (2012) identified poor or inadequate funding as the major constraint militating against technology where schools offering accounting education programmes are not optimally equipped with modern ICT facilities such as internet network, computers, electromagnetic board and electronic interactive board etc. for effective and efficient teaching and learning process.

Wessel (2019) also found out that students has limited exposure to the use of ICT with particular emphasis on the use of accounting system packages, which is the reasons why accounting education has not gotten to the level expected of it by the industry and the nation at large. The employers of labour and the Nigerian society expect accounting education

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graduates to be seasoned expertise who are capable of proffering modern solution to problems and also being highly competitive with their counterpart around the world but the reverse is the case with the outdated and orthodox views to issues. In other to bridge this identified gap, there is the need to revitalize the use of ICT in accounting education programme for a sustainable development.

Sustainable Development

Sustainable development is the ideas that human society must live and meet their need without compromising the ability of future generation, to meet their own needs (Brudtland Report 1987).

Specifically, sustainable development is a way of organizing society so that it can exist in the long term. This means taking into account both the imperative, present and those of the future. Sustainable development being what it is, the goal of the teachers, students of accounting education and Nigeria government should be to embrace and take advantage of the opportunities that ICT promise in order to meet the expected needs of the present and future generations in a sustained nation.

Functions of ICT in Quality Education Delivery

The following are the functions of ICT in increasing access to and improving the relevance of quality of education as exemplified by Tinio (2002):

- ICT greatly facilitates the acquisition and absorption of knowledge, offering unprecedented opportunities to enhance educational systems, improve policy formulation and execution and widen the range of opportunities for business and the poor.
- ICT is a potentially powerful tool for extending educational opportunities, both formal and informal to previously underserved constituencies - scattered and rural populations, groups traditional excluded from education due to cultural or social reasons. It makes possible learning characterized by a time lag between the delivery of instruction and its receptions by learners. For example, online course materials may be accessed 24 hours a day etc.
- ICT improves access to remote leaning resources: teachers and students no longer have to rely solely on printed books and other materials in physical media housed in libraries for their educational needs. With the aid of internet and world wide web, a wealth of learning materials in almost every subjects can now be accessed from anywhere in the world.
- One of the reasons for using ICT in classroom has been to better prepare the current generation of students for a workplace. Technological literacy or the ability to use ICT effectively and efficiently is seen as representing a competitive edge in an increasingly globalizing job market.
- ICT helps to motivate people to learn: equipment such as videos, television and multimedia computer that combine text, sound and colourful moving images can be used to provide challenging and authentic content that will engage the students in the learning process.
- ICT facilitates the acquisition of skills: it facilitates the transmission of basic skills, concepts and competencies that are the foundation of higher order thinking and creativity

which can be facilitated through drill and practice (as it is done in shorthand and keyboarding).

- ICT enhances teacher training: it has helped to improve access to quality information and dissemination of such information to many recipients spread across the globe.
- ICT helps in transforming the learning environment into one that is learner- centred. This is achieved as ICT promotes:
- Active learning: it mobilizes tools for examination, calculation and analysis of information, thus providing a platform for student's inquiry, analysis and construction of new information.
- Collaborative learning: it supports interaction and co-operation among students, teachers and experts regardless of their location.
- Creative learning: it promotes the manipulation of existing information and the creation of real-world products.
- Integrative learning: it promotes a thematic, integrative approach to teaching and learning.
- Evaluative learning: it allows learners to explore and discover rather than merely listen and remember.

Use of ICT in Teaching and Learning Accounting Education Programme

- ❖ ICT has the potentials of revolutionizing the way the facilitator teach and the learner assimilate. The teachers of accounting education programme through the use of ICT can deviate from the old method of teaching accounting and embrace the new method of teaching which is learners centred. This view was also supported by Utoware and Onyesom (2012).
- ❖ Accounting education is a programme that involves skills and practical demonstrations of contents. One of the attribute of ICT is the practical involvement of the teacher and the learner. This can be useful in programmes like word processor, spreadsheet, etc. in practicalizing accounting entries. This was in line with the views of Utoware, et al (2016).
- ❖ ICT ensures broad viability and availability of educational material. This can promote learner interactiveness by sharing of learning materials and induce learning and quality of graduates in accounting education that will enhance self and ready for employability for economic development. Ukachi (2011) in a study asserted that the use of ICT improve students interactiveness and build required knowledge.
- ❖ ICT is also a medium where under graduate of accounting education can interact with professional accountant via the net, to enhance quality, exposure to new ideas in the accounting field and to make use of other available opportunities. Okafor and Ogbodo (2016) stated that through the use of ICT equipment Accounting students they are able to interact with professional Accountant via the net to enhance experience and knowledge.
- ❖ Evaluative learning is also achieved through ICT, accounting education learners can explore and discover rather than merely listen and remember.

Ways of Revitalizing ICT for Accounting Education

1. **Retraining the Trainer:** Adequate skilled ICT lecturers should be employed and the existing ones should be given proper ICT training on the use of ICT equipment, such as projectors, computers, electronic board and other software tools such as word processing, spreadsheets, data base and graphic programme. Iwu (2014) also supported this view.
2. **Use of ICT equipment learner-centered pedagogy:** ICT equipments such as projectors, videos, and recorders, internet facilities, CDs, and computer should be made available in classroom where the students should be allowed free access and operation, to encourage class participation among the learners and the teachers. Also, these ICT equipments should be provided right at the early stage of learning, kindergarten or pre-schools where programme simulators like computer games, rhythms and pep talks shows are aired to arose behaviour. This was also in line with the views of Otive (2016).
3. **Allocation of adequate budgeted fund for Educational system:** Adequate funds should be budgeted and release for proper funding of the educational system. There should be a wholistic approach in the allocation and implementation of these funds from primary through secondary and tertiary institution. This fund should cover infrastructure, retraining of the trainers, equipments (ICT equipments) and instructional materials, (Odimbu 2012).
4. **Internet Connectivity:** The cost of accessing internet is very high in terms of bandwidth. Government and non-governmental organization should liaise together in order to make adequate and free internet connectivity available in all level of schools for easy access and use. This is very important because, if the trainers are retrained and ICT equipments are provided but there is no access to internet connectivity, this efforts will amount to nothing (Olowookere and Iyiola 2016).
5. **Adequate Power Supply in all Schools:** For ICT to be revitalized for greater benefit to self (students) and the nation for sustainable development, the supply of electricity should be improve on in Nigerian schools. Instability of electricity has be a lasting problem in Nigeria. The relevance of ICT can only be felt with the presence of steady power supply (Osofisa 2009).
6. **Bridging the Digital Divide:** This is the in-equality of access to technology by the teachers or learners. The cost of a personal computer (PC) and laptop are still very high in Nigeria. If efforts can be geared toward the provision of PCs to the teachers and standards e-libraries for their learners. This can be achieved through collaborative efforts by the government, multi-cooperating and NGOs in the country (Oyaniyi and Ogedegbe 2010).

Conclusion

Concerted effort has already been made by the government and non-government agencies in inculcating ICT in education, particularly accounting education but there is still a significant gap that needs to be bridged. Hence, the need for the revitalizing ICT in accounting education.

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The general good of education as an agent of change and social transformation can only be achieved when are “swin with the tide” (Malcolm 1973 as cited by Olowookere and Iyiola 2016). This simply implies that for success to be achieved for good and quality delivery of educational programme every stakeholder must be fully prepared to move in tune with the ICT age. Accounting education programme which is an essential element and key to economic growth and development is interconnected with ICT.

Recommendations

- Inclusion of ICT related subjects should be encouraged in both primary and secondary schools curriculum to enable early exposure to the use of ICT.
- Accounting is an ancient subject that is dated back to the early merchants and the likes of Lucapacioli with traditional pedagogical method, these methods of pedagogy needs to be replaced with more innovative technology based teaching and learning methods.
- A robust, functional and more realistic approach of the inculcation of ICT into Nigerian educational system should be adopted and implemented. The Nigerian government should stop playing politics and lip services to the educational system.

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