

University Accounting Education in Nigeria –The Perception of Students

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Abstract: The objective of this study is to ascertain the perception of accounting students on their learning experience as it shapes their future professional and work life. The study was an exploratory one and used one item open ended questionnaire to elicit information from the participants. Qualitative research methodology was employed in order to gain a closer insight on their learning experience of the students at the university. The data captured were subjected to attentive examination to identify consistent themes. We also highlight highly unusual or extra-ordinary data. We found deficient accounting curricula in terms of what is being taught and how it is being taught. We also found a disconnect between accounting teaching and on the job practical exposure. Accounting faculty was not at the vanguard of role modeling for the students. The problem of aging faculty was also highlighted. The study recommends, among others, a complete overhaul of University accounting curricula with particular emphasis on the internationalization of curricula. Teaching methodology should immediately come to terms with modern trends in the field even as supervision of faculty is given attention to prevent ill-motivated lecturers from exploiting their students. Our findings have policy and practical implications for NUC and the management of universities respectively.

Keywords: interests, goals, priorities, Higher education.

INTRODUCTION

Higher education system has different interests, goals, priorities, values, needs and motivational instincts as compared to other business organisations [1]. University education is located in the context of higher education which provides courses in various disciplines including accountancy. Universities, sometimes also called tertiary institutions, are known the world over for teaching, research and community service. University accounting education began, perhaps for the first time, in the United States of America in 1883 [2]. In Nigeria, University accounting education made its debut in 1948 with the establishment of University College Ibadan. It was, however, not until 1962 that the first accountancy programme, in any Nigerian University, was mounted at the University of Nigeria, Nsukka [3].

A lot has been written about University accounting education in Nigeria. For example Ezeani [4] examines the place of globalization on accounting education in Nigerian tertiary Institutions. From a review of literature, the researcher found that the introduction of International Financial Reporting Standards (IFRS) as the global accounting language has taken its toll on accounting education in Nigeria. The author recommends training and re-training of

accounting educators, review of accounting curriculum and placing less emphasis on theoretical methodology in teaching accounting courses in preference to interactive approach which has been found to make learning more interesting. In a related study, accounting education in both the Nigerian tertiary institutions and the professional levels were investigated using a survey research design that targeted Nigerian academics. The study found, among others, that accounting education in Nigeria has evolved even as the relationship between the profession and the universities remain problematic while there is a weak nexus between institution, practice and research. As a result there is lack of balance between theory and practice. The researchers recommend striking of appropriate balance between theory and practice in curriculum development and good synergy between theory and practice [5].

However, Studies on University accounting education in Nigeria from the perspective of students are few. Madawaki [6] surveyed accounting educators, practitioners, employers and students on the required core and common courses for undergraduate accounting education in Nigeria. The researchers found a general agreement among respondents on the core and common courses that are important to the training of

undergraduate accounting students. The respondents identified certain courses that need to be incorporated in the Mandated Benchmark Minimum Academic Standards to enable Nigerian accounting graduates acquire required skills to meet the market demand and deal with the challenges of discharging their professional responsibilities.

In a similar vein, Babajide, Samuel, & Egbide [7] examined the causes of regular curriculum review for both academic and professional accounting programmes and the interactions between the two. The researchers surveyed both accounting academics and students. They found that the factors influencing curriculum design for academic and professional education do not significantly differ. Ogundana, Ibidunni, & Jinadu [8] surveyed lecturers in two private higher institutions in Nigeria in respect of ICT integration in accounting education and found that integration of IT skills in accounting will help accounting graduates add value to their future employers. Emeka-Nwokeji [9] examines the structure of accountancy programme in Nigerian universities in terms of helping graduates acquire the skills and competencies needed in the real world and concludes that the program is in -appropriate and outdated. Okafor, Okaro, & Egbunike [10] in a related development surveys students on their perception of ethics and the implication of such perceptions on National development.

Our study extends and differs from similar Nigerian studies in the following ways:

- It surveys only university accounting students
- It allows them free rein to express their opinion on all the aspects of their learning experience and
- It uses qualitative method to analyse the responses of the students.

This paper, therefore, addresses the following research question: How do Nigerian university accounting students perceive their learning experience at the university in view of the fact that such experience contribute to their future professional development?

The objective of our study is to elicit the opinion of university accounting students on their learning experience while at the university bearing in mind its contribution to their future professional development. We use a questionnaire with one –open ended question to gather the information. The open ended question was meant to give the participants free rein to express themselves. The study adopted a qualitative research methodology in order to gain a closer insight into the motivations, fears and expectations of the university accounting students. It aims to capture data from the research participants in their own words, examining the material gathered in terms of consistent themes. We also highlight unusual

data [11] We analyse the data using content analysis and coding of the responses to arrive at the most frequent responses. We then arrange the coded responses into themes for analysis.

Our paper should be of interest to The Nigerian National University Commission (NUC), the regulator of Nigerian universities. The commission sets the minimum academic standards for Nigerian universities especially in the areas of curriculum development and teaching methodology. The accounting profession and employers of accounting labour would be able to know the limitations and strengths of university accounting education in Nigeria from the perspectives of students. For the profession that will enable it determine the contents of their professional examination since in Nigeria, accounting graduates write professional examinations to qualify for professional certification. Employers of labour with the knowledge gained can arrange suitable training programmes for fresh graduates entering the labour market. The civil society is aided in its advocacy for quality education with the information from this study. The academia is given a valuable input to improve on curricula and pedagogy while the students are given a voice to express themselves on issues that directly affect them. The international literature is enriched with information on university accounting education in the Nigerian context.

Prior Research

Our prior expectation is that students will be particularly interested in the quality of education they are getting from their universities that will equip them for the accounting profession and the labour market on leaving school [12]. Johnson & College [13] point out that a robust university curriculum is a major driver of accounting education quality and such curricula should be able to answer the following questions in a positive sense:

- “Is what we are teaching and the level of coverage consistent with business world expectations”?
- “Are we teaching the important concepts in the most effective and efficient way”? “That is are we pedagogically current”?

Specific factors that affect the design of accounting curriculum include globalization, global best practices, innovation, skills required of accountants to play their roles effectively, changes in the business environment and the ordering of learning experiences so that learners build on previous experiences and move to broader, deeper or more complex understandings and applications [7, 14] observed that university accounting curricula are too narrow and often outdated or irrelevant. In too many cases, is driven by faculty interests and not by the market. Students are not being exposed in the right ways to the highly relevant concepts of globalization, technology and ethics Many

Nigerian researchers have touched on the issue of curricula and teaching methodology as drivers of accounting education quality in Nigerian universities. Curriculum deficiency has been identified as a challenge to Nigerian university accounting education [15]. Akhidime & Eriabie [16] in a literature search identified narrow accounting curricula as the bane of accounting education in Nigerian universities while Emeka-Nwokeji [9] asserts that the accounting programme of Nigerian universities are inappropriate and outdated in the context of helping graduates acquire the skills and competencies needed to operate in the real world. A similar conclusion is reached in respect of accounting education in Iran [17]. Perhaps, one of the reasons for poor curricula is that Information technology is still not common place in the accounting curricula of Nigerian universities. To this end, Ogundana *et al.*, [8] recommends compulsory integration of software packages and Information technology (IT) skills in accounting curricula of Nigerian Universities.

The issue of internationalization of accounting curricula has also become compelling given the increasing globalization of business and accounting practice. Curricula internationalization has become a strategy adopted by many universities as they prepare their graduates for employment in the global economy [18].

A contentious point in respect of accounting curriculum content at tertiary level in Nigeria is whether tertiary institutions should not be encouraged to concentrate on liberal and management subjects instead of the present concentration on skills subjects. Many Nigerian studies hold the view that accounting curricula at the tertiary level is skills acquisition oriented. A major reason adduced for this is influence of accreditation exercises of professional bodies [16]. While acknowledging the need for skills acquisition, researchers caution that overemphasis on such skills in the curricula of tertiary institutions will lead to a situation where accounting graduates will be short on managerial and other crucial skills necessary to drive the profession in the future [19, 20]. Different countries have resolved this issue to suit their own circumstances. In Nigeria, the National universities commission (NUC) provides the minimum bench mark of what courses a university curriculum should contain. The problem with such minimum standards is that they cannot be guaranteed at any time to keep pace with market realities because of the time lag in revising such bench marks.

Accounting faculty should also play important roles in guiding students into professional life and should strive to equip their students with basic survival skills such as networking, marketing and career management ability. Accounting lecturers should

continually what they are teaching to students and how the teaching translates to professional life after college. Faculty should, however, not compromise its responsibility to drive curricula and advice employers on narrow job description [13].

In addition to curricula, pedagogical matters are also relevant [3].

The following teaching methodologies have been identified:

- Self-paced modular method where learners work at their own pace
- Experience based methods – learning from experiences using case studies
- Competency/Outcome based methods whereby learners work towards mastering certain goals or outcomes.
- Cooperative learning methods in which learners collaborate helping each other and learning from each other
- Interactive learning in which learners interact with other learners with the subject content
- Methods using various teaching aids

Whatever the teaching methodology, the following principles should guide the choice of an effective one:

- It should be learner centred
- A relatively unstructured learning environment
- Have a broad spectrum of content
- Lecturers should be facilitators while learners should be active inquirers
- Self – study to some degree should be allowed [21, 9].

Chidiebere, Chigozie, & Abuka [22] in a survey of accounting lecturers found that many Nigerian lecturers still use traditional methods of teaching accounting which do not enhance students learning nor interest in the course. It revealed that many accounting lecturers are not computer literate especially on the use of modern methods and software packages in accounting. It recommends among others close supervision of lecturers to ensure adequate coverage of curricula. Lecture method has been identified as the prevalent mode of teaching in Nigerian universities. The author of the paper, therefore, suggests the use of teaching methods which emphasise guided discussion, group work, exposition, field work and the use of guest lecturers.

METHODOLOGY

The target of this study is 392 final year and post graduate students of Nnamdi Azikiwe University, Awka, University of Nigeria Nsukka, and Federal university Abuja. The choice of three Federal universities to represent the 152 universities in Nigeria is borne out of desire to have access to the respondents as the researchers and their associate are based at the

universities. 118 usable responses (30%) were used for the analysis. Out of the 118 students, 69 (58%) were females while 49 (42%) were males. An open ended question was used to elicit information from the students who were required to express their opinion on their learning experience at the university in the light of its contribution to their professional and work career. This study is exploratory and employed qualitative research methodology in order to gain a closer insight into the experience of the students. It is aimed at aimed to capture data from the participants in their own words. We then examine the data for consistency in themes. In addition we highlight unusual and extra-ordinary data.

RESULTS AND DISCUSSION

The students had very strong views about the issues at stake. They seemed to have found their voices and made the best of the opportunity offered by this research. One student simply said that university accounting education in Nigeria “is nothing to write home about” while another said that he has finished with the accounting profession because of poor teaching and uninspiring attitude of lecturers to students. Although extreme, the two views may be an index of the general disenchantment of many students with the system. Many of the findings are consistent with earlier findings. For example, the students complained of curriculum that was taught only in classrooms without field component resulting in graduates that are ill-equipped for practice. Also students were critical about the teaching methodology. However, some of the observations made by the students were often neglected in prior studies. These include the issues of incompetent lecturers and lack of motivation from lecturers for students to focus on future professionalism in their approach to studies.

Practical Exposure to Accountancy Training

Many students were passionate about this particular issue as they believe that accounting is a practical discipline and needs both theory and application of practice. Over 54 respondents commented on this issue. Many Nigerian researchers have also drawn attention to this disconnect between theoretical training and practical hands on experience. Such writers include Okafor [3] as outlined above. The students complained of lack of opportunity for them to practice what they are taught in school. One male student said, among other things, that “accountancy education in Nigeria tends to lack in so many ways especially in the area of matching tertiary teaching with practice. In a similar vein, a female student advocated that the “students should be guided in the ways of practical capabilities” Yet another female student had this to say “ accountancy as a course in our tertiary institution should be more professionalized by sending the trainees for field work, seminars and industrial training. Another female student put it this way

“accountancy education in Nigeria at the tertiary level is more of literature reading than a practical operation”

Curricula

The issue of curriculum attracted widespread comments from the students from various aspects. While some stressed the need for internationalization of university curriculum, others wanted it expanded to accommodate study of modern technology and other core courses. Others wanted the updating of obsolete and outdated curricula.

On the issue of obsolete curricula, an aggrieved student wrote “the practice of accounting in Nigeria tertiary institutions is degenerating as most of the topics in the school curricular are mainly on past events instead of current issues in the profession. A female student had this to say on that score “I think the accountancy curriculum should be updated with the latest trend in accounting world. Students should be examined on their understanding of the accounting practices rather than their ability to excel in examination” A female student had this to say on the issue of ICT in the curricula of universities “the use of information communication technology are not taught in most Nigerian universities when in the outside world one do not use paper, pen, calculator but you use computer software to prepare an account. This will make a young accountant not to get employment easily”.

On internationalization of accounting curricula, a male student wrote “to produce young vibrant accountants, we should endeavor to upgrade our syllabus to international standards “Another student wrote “in order to compete in the global business environment knowledge of International Financial Reporting Standards (IFRS) must be incorporated as core curriculum both at undergraduate and Post-graduate level”

Teaching Methods and Faculty

Many students had a lot to say on teaching methods and the quality of lecturers. A female student wrote” the mode of teaching financial accounting is not encouraging, and the students find it more difficult even when the course is not difficult. The lecturers in charge of this course should learn to use more examples to teach in class rather than using cheaper or no example, and at the end the students will find it difficult when a broader problem comes” Collaborating this assertion a female student said that” students are not being taught properly according to the new change in financial accounting such as IFRS and other accounting standards” A male student avers that” a lecturer could imagine figures in the books of the book keeper and the students are expected to prepare the account” The reality of the current situation in terms of teaching methods from the perspective of the students is captured

as follows by a female student” it is quite unfortunate that an accounting student will graduate with a first class, and when taken out to deliver, he or she will not be able to do so . The use of accounting software in lecturing the accounting students will go a long way to help the students to get familiar with the trend in accounting”. A female student believes that “lecturers should teach and not lecture .Some of them need to go for teacher training college” The comments above by students are in line with the findings of Nigerian writers in respect of poor teaching facilities and teaching methods.

In speaking about personal qualities of lecturers, a female student pointed out that some lecturers do not have what it takes to give out for better result. Those that are in the system as lecturers do not want to retire”. A female student was blunt when she said that most accounting lecturers are not qualified and knowledgeable enough to impart the required knowledge in accounting students. Still on personal quality of lecturers, the general opinion among the students was that the lecturers were not motivated to guide them in terms of their future career developments. A female student had this to say” some of the Nigerian accounting lecturers are not motivating their students thereby making some accounting students to lose interest in furthering their accounting education to higher level”. Another student was more direct “lecturers are not after the interest of the students, they just enter class one week to the exam to summarise the whole course outline”. For another student, it is the low standard of teaching in tertiary institutions that scare most accounting students from pursuing a career in accountancy.

If lecturers can “enter class one week to the exam” it can only show lack of effective supervision of teachers by university administrators in Nigeria.

The students are also to blame

A male student also blamed his fellow students as well for the ills of university accounting education in Nigeria. According to him many students enter the profession because of the prestige attached to it and the pay but not necessarily because of the contribution they can make to the profession. His words “in my own view, many Nigerian youths that choose accounting as their choice of course to study, do so for two main reasons : one is prestige that goes with it as a professional course. Secondly, they go for it because of what it has to offer many a time in monetary units, fat pocket rather than what they have to bring to the table to improve the profession to enable it measure with the standard of what is obtainable in the international market”. Many Nigerian researchers believe that poor quality of some accountancy students has not helped in the search for quality education in Nigerian universities.

Voice for Students

An enthusiastic male student excited about the opportunity this research offered him simply said “I have much to say but time and space will fail me. I sincerely appreciate the researchers for creating this opportunity for me and other accountants (in the making and anticipating} to pen down our views” Researches in Nigeria that target students are few. Hence their excitement when they are allowed to express their opinion in an open manner. Many developed countries have a mechanism for ascertaining the opinion of students on their learning experience in their various universities.

RECOMMENDATIONS

Deriving from the results above, we make the following recommendations; the NUC, should embark on a complete overhaul of the curricula of universities in Nigeria to incorporate modern courses like IFRS and ethics needed to internationalise Nigerian university accounting curricula. This will enable the universities to produce globally competitive graduates In the increasing age of globalization. Such a curriculum should be rich on entrepreneurship skills to empower the students for self –employment after leaving school. Also ethics as a subject should be incorporated in the curricula to ensure the production of ethically responsible graduates as one student commented.

Teaching methodology should move from lecture method to modern methods of delivering learning including role plays, case studies and the use of video. As one student pointed out teaching methodology should move from” analog to digital”. Lecturers should be sensitized to realize that their responsibility to their students go beyond teaching them. They have a model role to play in guiding the students to find fulfillment in the career they have chosen for themselves. The issue of aging faculty complained of by the students should be addressed. In Nigeria, professors and associate professors retire at 70 years. Coupled with the fact that young lecturers are not entering the system at a fast rate because of employment squeeze in the economy, the result is accounting faculty that is top heavy and aging. Government should accelerate the implementation of its policy on automatic employment for fresh graduates that make first class honours in their degree programmes in order to rejuvenate university accounting faculty and ensure continuity as the aged lecturers leave the system on retirement. Truncancy among lecturers should be handled by intense supervision of the lecturers by university management. Perhaps, this is the time to introduce tenured appointments, which emphasise productivity, for lecturers as is obtainable in developed countries of the world. Also the idea of students having input into the evaluation of lecturers for promotion should be further explored in line with international best practices in

respect of the issue. Lecturers must continue to be trained and re-trained to keep abreast of developments in the profession and as suggested by the students they should have professional certification as well as academic certification. The issue of getting feedback from students on things that affect them should be made a permanent feature of the university education system in Nigeria as obtains in developed countries of the world. In the United Kingdom, for example, a higher education quality assurance is in place under the aegis of National Students Survey (NSS) under which students are given the opportunity to appraise their universities for practical changes in their learning experience

CONCLUSION

The objective of this study was to find out the learning experience of university accounting students in Nigeria. The study was largely an exploratory one. A survey was used to elicit information from the students using an open-ended question. This gave the students free-rein to express themselves. A qualitative research methodology was employed in order to gain a closer insight into the respondents learning experience. The study found among others, an obsolete curricula. Curricula that is rich in theory but short on practice. A teaching methodology that is flawed, a faculty that cheat on students in respect of faithfulness to classes and that do not act as role models.

Our study makes recommendations which include the need for a permanent mechanism to give voice to students on issues that concern them; complete overhaul of university accounting curriculum for international competitiveness; overhaul of teaching methodology to be technology driven and student friendly.

Our paper has few limitations. Three federal universities were used as proxy for all the universities in Nigeria including state, private and faith based universities. There is thus a need for future research that will address the differences in respect of learning experience of university accounting students across the various universities. It will also be interesting to research on the gender differences of the respondents.

This study has policy implication for NUC that regulates university education in Nigeria. It has also practical implication for the university themselves since they need to put in place appropriate measures to address the ills highlighted in this study in order to provide a pleasurable learning experience for their students. This paper also contributes to the scanty literature in this area.

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