

Availability of Instructional Materials for Teaching of Accounting Education in Selected Universities in Enugu State, Nigeria

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Abstract

The study looked at the resources available at a few Enugu state universities for teaching accounting education. The research design for the study was survey-based. The questionnaire that the researchers created was the research tool that was utilized to gather data. The population for the study during the 2021–2022 academic session consisted of 100 accounting education teachers. Due to the study's modest size, the entire population was studied. The study was led by two hypotheses. Frequency analysis was used to address the study issues, and t-test statistics was employed to assess the hypotheses at the 0.05 level of significance. The results of the study showed that the availability of instructional materials in Business-Accounting Education is hampered by inadequate maintenance, bad instructor attitudes toward facility management, and inferior materials. According to the report, universities should be encouraged by the government to modify their curricula to reflect the evolving needs of students in terms of technology and instructional resources. Modern technology and instructional resources are essential components of effective education, and educators should take advantage of them. To enhance the teaching of accounting education, key and essential instructional resources should be made available by the government, business organizations, parents, educators, and institutions.

Keywords: Accounting-Education, instructional materials, teaching, university, Enugu-Nigeria

Introduction

Teaching starts from the moment one is delivered from the womb. Therefore, teaching starts from childhood and continues for life as the individual acquires the skill to cope with life. Apparently, teaching that goes deep is the teaching with available instructional materials which the learner can touch, see and feel. According to Uzuegbu, Mbadiwe, and Anulobi (2013), the qualities of instructional materials include seeing, touching, and listing. These qualities also serve as the entrance to human learning in the twenty-first century. The authors imply that oral instruction alone cannot be the secret to effective pedagogy by stating that the function of instructional materials in the classroom is one of the most significant and much-debated topics in modern education policy. Thus, teachers should use instructional tools to make learning engaging.

According to Uzuegbu et al. (2013), instructional materials are any gadget that helps teachers prepare lessons, teach them, and make it easier for students to learn the information. The quantity of instructional materials that are readily available for teachers to access and utilize is referred to as their availability (Oxford Dictionary, 2021).

Teaching of Accounting Education is taking place in rapidly changing conditions, as new accounting software like excel, payroll software, bookkeeping software, Zoho Books emerge. It is imperative to look for optimal didactic and educational solutions encompassing goals and contents as well as forms allowing for getting students ready to face challenges of the contemporary world (Adunola, 2011). Accounting education is defined as instruction in keeping and entering financial records (Google, 2022). Therefore, teachers must employ quality teaching resources to ensure that the students properly assimilate accounting information (Amesi & Adorolo, 2021). The relationship between teachers, students, the curriculum, local contents, and other factors influence what happens in the classroom. The authors state teaching as the process of imparting to others doctrine, ideas, or knowledge.

Most of the undergraduates and post graduate students were drastically affected by covid-19 pandemic and they had to drop out of school. According to UNESCO's detailed report, the closing of schools has resulted in around 35.9 million students not attending school at all (Igweani, 2021). There are over 25.6 million students enrolled in primary schools, of which roughly 87 percent (23.50 million) are public school students who are not in class as a result of the closures. Because of this, there is no guarantee that every student who dropped out will return in the wake of the COVID-19 pandemic. In fact, some students have altered their minds and now consider attending school to be a waste of time. This is where the work of Accounting Education teachers and the school authority should come in to ensure that the few students remaining in school are properly taught with the available instructional materials, like Peachtree, Xero Wave and QuickBooks, FreshBooks, Oracle NetSuite, Zoho, Melio, Zar money and Sage.

The functions of instructional aids in the financial accounting curriculum in certain Oyo State schools located in the Ibarapa East Local Government Area (Olabiyi, 2020) The study used a

descriptive research design, and the population consisted of all secondary school financial accounting students in the research area, both male and female. This was because the variables were examined in their natural settings rather than being manipulated. Using a random sampling technique, sixty (60) students were chosen as samples from the financial accounting students of Senior Secondary Schools (SSS). Data was gathered using a self-structured questionnaire consisting of seventeen items. Through the results, three questions were posed and the Mean Rating Statistical tool was used to provide answers. The research opined that instructional materials aids students gain a comprehensive understanding financial Accounting Concepts. The results led to the suggestion that educational resources like chalkboards, rulers, accounting ledger books, and adding machines (like calculators and computers) be made available in order to speed up the teaching process.

According to Ubulom, (2012) as cited in Okolo, Ozofor, Odike and Bassey, (2021), the following are the goals of Business (Accounting) Education: To provide every student with the opportunity to learn about the business world, including its potential fields of interest and careers; to assist in cultivating in them the capacity to make informed decisions when selecting products and services; to support the development of every student's critical understanding of the various business-related careers; to foster in them the ability to understand and appreciate the need for their own personal use; to get students ready for a job in accounting; to get them ready to handle business tasks that are common to many different professional fields; to get them ready for more efficient studies in the accounting sector; and to get them ready for independence.

The writers also mentioned the following advantages of a business (accounting) education: Industry cooperation helps schools by easing the financial burden of investing in and acquiring the newest office technologies. School administrators, business teachers, and students learn what the industry needs, and the industry in turn learns what the school and students attempt to do, The trainees will be extensively exposed to the cutting-edge machinery used in business today, which many schools cannot afford. Through business (accounting) education and school-industry cooperation, students are exposed to practical work and learning by utilizing the business machinery and equipment that the industry can supply. In essence, school-based programming is

theoretical. Business, accounting, and industry collaboration foster positive relationships between academic institutions and businesses. Students' transition into the workforce after graduation is facilitated by their prior experience using a variety of business office tools and machinery.

In the words of Okam, (2016) a class teacher needs to be aware of the structure of the nation's educational system, which must embed a major critical pivot of its pedagogical assets, in order to effectively address and resolve pedagogical issues and problems related to Nigeria's basic education within the framework of our primary and junior secondary schools, as well as to make the demands of basic education meaningful to young children. This necessitates a solid understanding of the language ramifications in order to handle the intricate demands and dimensions of methodology. Demonstrating that a teacher must rise to the challenge of teaching a difficult subject if he hopes to have any success at all in terms of student performance.

Through the curriculum for Business (Accounting) pupils, the teacher must, in particular, demonstrate a mastery of the linguistic components of the epistemology and ontological imperatives of basic education in order to fulfill the directive. The teacher's logical application methodologies, principles, and classroom pedagogy styles, rather than his subject matter expertise, should be the primary source of directives. This will help bring about innovations rooted in curriculum interdisciplinary and curriculum integration through the language of "interconnectivity" enshrined in Business and Accounting studies education. This line of thinking, when applied to Nigeria's primary and secondary education systems, suggests a kind of magic bullet that accounting teachers could look into and use to leverage the benefits of basic education, which include enhancing students' creative capacities and power in the challenging task of nation-building.

Outlining the importance of instructional materials towards achieving quality in Business-/Accounting Education, Chukwu, Eze and Agada (2016) opined that; they are essential in raising the standard of students' overall learning experiences since they aid in helping the learner retain information and remember things that he may have easily forgotten; they encourage students to use all of their senses to make learning more enjoyable and easy; this helps both the learner and

the teacher in their educational endeavors. Additional benefits of instructional materials for students include: broadening the scope of significance available to them; giving teachers engaging launching pads into a multitude of learning activities; supporting teachers in overcoming physical obstacles in presenting material; igniting students' interest; extending attention spans and facilitating longer retention of knowledge; enabling accommodations for individual student differences; making teaching easier with appropriate examples provided; assisting students in maintaining a positive mindset and a self-respecting, self-restrained manner that lasts throughout the entire lesson from the first day to the last; He or she needs to speak clearly and make eye contact while imparting knowledge. Possess curiosity, expertise, effective communication abilities, and regard for students. According to the authors, instructional materials are tools or teaching materials that a teacher uses when delivering a lesson to help the students understand the subject matter. Because of this, using instructional materials is necessary to achieve successful learning.

According to Chukwu, Eze and Agada (2016), it was determined whether basic education instructional materials were available in the Enugu Education Zone in Enugu State, Nigeria. Their research was focused on a single hypothesis and research question. Mean and grand mean ratings were used to answer the research question, and t-test statistics with a critical value of 1.96 and a significance level of 0.05 were used to evaluate the hypothesis. Using Cronbach's alpha, the instrument's dependability was assessed. The study's instrument had great dependability, as evidenced by its alpha value of 0.73. The data analysis results showed that the basic education level in Enugu, the Education Zone of Enugu State, had limited access to instructional resources. This has significant implications for the overall education system. The various governments, businesses, non-governmental organizations, and affluent people are advised to supply these resources to the different schools for the purpose of delivering education that is goal-oriented.

Uzuegbu and Mbadiwe (2013) investigated the need for instructional materials and concluded that these resources are critical to students' 21st-century understanding. In order to better understand how to teach library education in tertiary institutions in Abia State, the writers looked into the instructional resources that were accessible for lectures. A professor of library and information

science and an education lecturer validated the questionnaire that was used to collect data. A mean score of 2.5 was chosen as the decision for data analysis, which was obtained using the statistical software for social science (SPSS). The results show that the only instrumental resources accessible for usage in the investigated institutions were print and visual materials. Although the usage of instrumental materials was seen to be restricted, the obstacles were listed and included inadequate finance, an epileptic power supply, lecturers who were not comfortable with ICT, and the adoption of new media resources for library education teaching and learning. The government and institutions ought to support and encourage the provision of resources.

Briggs (2019) evaluated the availability of instructional facilities for teaching and learning at Rivers State University. Two research questions and null hypotheses with significance levels of 0.05 served as the study's guiding principles. The survey research design was used. 1,310 business educators and students from Rivers State University's business education department make up the study's population. Using the stratified random sampling technique, 316 business educators and students made up the sample size. The researcher created a questionnaire as the research tool, drawing on knowledge from a review of empirical investigations. While the second segment had eighteen items divided into parts A and B based on the study questions, the first section asked for demographic information about the respondents. Four points were used in the instrument's design to ensure consistency and dependability. The mean and standard deviation were used to assess the data for the research questions, and the t-test was used for the hypotheses.

The recommendation states that sufficient funding should be provided for the installation of internet and other contemporary facilities in the department, along with the installation of instructional facilities. Additionally, the number of students in the department should be taken into account in addition to the instructional facilities. Furthermore, it is important to monitor students' attitudes toward the learning spaces to prevent waste and damage. This is the need for this current study; availability of instructional materials for teaching of Accounting Education in selected universities in Enugu State, Nigeria.

Statement of the Problem

Due to closures, a large number of students who enrolled in Universities in Enugu State were no longer attending lectures. As a result, there is no guarantee that every student who dropped out will return in the post-COVID-19 era. Some have since altered their minds and believed attending university is a waste of time. Unfortunately, not every lecturer of Accounting Education make available these instructional materials or handles them well enough to drive the point home and to attract students to their department and the University at large. As a result, if appropriate measures are not taken to compel the use of readily available teaching materials in the teaching of accounting entrepreneurial education, students in this group could be seriously endangered.

Purpose of the Study

The main purpose of the study was to investigate the availability of instructional materials for teaching Accounting Education in selected universities in Enugu State, Nigeria. Specifically, the objectives were to:

- i. Determine the extent to which instructional materials are provided for teaching of Accounting Education in selected Universities in Enugu State Nigeria.
- ii. Assess the extent of constraints hindering the available of instructional materials for teaching of Accounting Education in selected Universities in Enugu State, Nigeria.

Hypothesis

The following hypotheses were formulated to guide the study;

1. Availability of instructional materials does not significantly provide aid in teaching of Business Education -Accounting in selected universities in Enugu state, Nigeria
2. Availability of instructional materials does not significantly prevent barriers in teaching Business Education – Accounting be addressed in Universities in Enugu State, Nigeria

Method

The researchers adopted the descriptive survey research method. This study was conducted using fifty (50) teachers of Business-Accounting- Education in four selected universities in Enugu State, Nigeria during 2021/2022 academic session. They were drawn from two public universities in

Enugu State, Nigeria during the post Covid-19 pandemic era; that is 2021/2022 academic session to be precised. This population was accessible for the study and they were sizeable and manageable. Therefore, no sampling was done.

A questionnaire was used to collect data from the respondents of the study. The questionnaire was face validated by three specialists; one from measurement and evaluation, and the other two from Business Education. They were given the background to the study, the statement of the problem, the purpose, and the research questions/hypotheses. They gave their professional advice and those pieces of advice were adhered to before subjecting the instrument to reliability test. Regarding the reliability of the instrument, a pre-test was conducted to make sure the instrument consistently assessed what it is meant to measure. Using the test-retest procedure, the reliability was determined. In one public university outside Enugu state, Nigeria, ten copies of the questionnaire were distributed to respondents. The identical instrument was given to the respondents two weeks after data collection. This examination was conducted to evaluate the consistency of their survey responses. Cronbach Alpha method was used to calculate the consistency of the instrument. In the end, a reliability coefficient of 0.85 was established. This showed that the instrument was strong and positive. It was therefore suitable for the study.

Regarding data collection, the researchers personally administered the instrument to the respondents. They made sure that the respondents worked on the instrument. After, they collected back the data. The return rate was a 100%. For data analysis, the researchers addressed the hypotheses that guided the study using t-test statistics.

Result

Ho₁: Availability of instructional materials does not significantly provide aid in teaching of Business Education -Accounting in selected universities in Enugu state, Nigeria

Table 1

Summary of Resources to Items 1-5 relating to Hypothesis One

S/N	Questionnaire	SA	A	SD	D	Mean	\bar{x}	Decision	SD
$(4 + 3 + 2 + 1 = 10 \div 4 = 2.5)$									
1	There are problems facing teaching of accounting education	100	30	15	5	$\frac{525}{150}$	3.5	Accept	0.82
		(400)	(90)	(30)	(5)				
2.	There is lack of instructional materials in teaching accounting education	84	36	14	16	$\frac{488}{150}$	3.25	Accept	0.2
		(336)	(108)	(28)	(16)				
3.	Teachers provide instructional materials for learning of accounting Education	84	36	14	16	$\frac{488}{150}$	3.25	Accept	1.2
		(366)	(108)	(28)	(16)				
4.	Teachers teach with instructional materials in teaching accounting education	84	36	14	16	$\frac{488}{150}$	3.25	Accept	1.2
		(366)	(108)	(28)	(16)				
5.	Your university has all the instructional materials in place	80	30	20	26	$\frac{470}{150}$	3.1	Accept	0.74
		(320)	(90)	(40)	(26)				
	Grand Mean \bar{x}								3.27
									$(16.35 \div 5)$

Decision: At 0.05 level of significance, the calculated t-value of 48.09 is greater than the critical t-value (t-tab) of 1.645, so the study reject the null hypothesis that Availability of instructional materials does not significantly provide aid in teaching of Business Education -Accounting in selected universities in Enugu state, Nigeria

Ho₂: Availability of instructional materials does not significantly prevent barriers in teaching Business Education – Accounting be addressed in Universities in Enugu State, Nigeria

Table 2

Summary of Responses to items 6 to 11 relating to Hypothesis Two

S/N	Questionnaire	SA	A	SD	D	Mean	\bar{x}	Decision	SD
		(4 + 3 + 2 + 1 = 10 ÷ 4 = 2.5)							
6.	Your school meets the needs of the Instructional materials (epileptic power supply) on academic performance	84	36	14	16	$\frac{488}{150}$	3.25	Accept	3.5
		(336)	(108)	(28)	(16)				
7.	Your school creates awareness of Available Instructional materials provided in accounting education	100	30	15	5	$\frac{525}{150}$	3.5	Accept	0.387
		(400)	(90)	(30)	(5)				
8.	Government provides funds For instructional materials	90	40	14	6	$\frac{514}{150}$	3.14	Accept	0.78
		(360)	(120)	(28)	(6)				
9.	Stakeholders provide Instructional Materials on academics to help influence Learning	70	50	14	16	$\frac{474}{150}$	3.16	Accept	0.26
		(280)	(150)	(28)	(16)				
10	computers, internet facilities scanning machines are available in your school	80	40	14	16	$\frac{484}{150}$	3.2	Accept	0.71
		(320)	(150)	(28)	(16)				

11 Poor maintenance, poor students attitude

Substandard materials hinder availability of instructional materials in accounting education

105	35	6	4	$\frac{541}{150}$	3.6	Accept	0.50
(420)	(105)	(12)	(4)				
Grand Mean \bar{x}				(19.85 ÷ 6 (no of items)		3.3	

Source: Field Survey, 2021

Discussion of the Findings

The outcome of our analysis on H_{01} shows that the quality of the instructional materials used in university courses on Accounting Education is significantly rated. Since the t-cal exceeds the t-tab, we fail to reject the alternative hypothesis and the null hypothesis is rejected. The computed t-value of 48.09 is higher than the crucial t-value (t-tab) of 1.645 at the 0.05 level of significance. Additionally, this supports the findings of Amesi and Adorolo (2021), who suggested that governments had to be urged to provide funding for the distribution of resources. Once more, this study supports the findings of Kaizer and Okoli (2021), who suggested that appropriate teaching resources for office skills should be provided by the government, school administrators, and other secondary education stakeholders.

Lastly, there are noteworthy evaluations on the degree of impediments to the accessibility of teaching resources for accounting education. The analysis on H_{02} yielded the following result: teachers face considerable obstacles in accessing instructional resources. Additionally, the t-cal is bigger than the t-tab, as shown in the above table. As a result, we reject the null hypothesis and failed to reject the alternative hypothesis. The computed t-value of 80.59 is higher than the crucial t-value (t-tab) of 1.645 at the 0.05 level of significance.

Nonetheless, this is consistent with the findings of Briggs (2019), who suggests that sufficient funding be allocated for the installation of the internet and other contemporary materials in the department, as well as the provision of instructional materials. Additionally, the population of

students in the department should be taken into account in addition to the instructional facilities. In order to prevent destruction or waste, it is also important to assess students' attitudes regarding the teaching materials. This is consistent with the findings of Amesi and Adorolo (2021), who suggested that the government had to be urged to provide funding for the distribution of resources.

Conclusion and Recommendations

From the findings of the study, the researchers draw the following conclusions: there is a significant rating to the extent of constraints impeding the availability of instructional materials in the learning of accounting education; there is a significant availability of instructional materials that provide aid in the teaching of Business Education - Accounting in selected universities in Enugu state, Nigeria

Based on the findings, the researchers recommend the following:

1. Student's attitude towards instructional materials should be checked by university management to avert destruction wastage.
2. Government should encourage universities to adjust their educational content to the changing skills requirements of the nation.
3. Teachers should use instructional materials, especially modern devices as a necessary key to successful pedagogy.
4. Government, parents, school teachers, universities should make available important and necessary instructional materials for teaching Accounting Education.

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