

UTILIZATION OF ACCOUNTING SKILLS FOR TEACHING AND LEARNING ACCOUNTING IN TERTIARY INSTITUTIONS IN EBONYI STATE FOR NATIONAL DEVELOPMENT

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ABSTRACT

This study sought to determine the extent to which accounting educators in tertiary institutions in Ebonyi State utilize accounting skills in teaching and learning. Three research questions and corresponding hypotheses guided the study. A survey research design was adopted. Population of the study consists of sixty-four (64) accounting educators. The entire population was studied without sampling because of its size. Questionnaire was the instrument used for data collection. All the questionnaire administered were all properly completed and returned back to the researcher. The data collected were analyzed using mean (X) and standard deviation (SD) to answer the research questions and ANOVA (Analysis of Variance) to test the hypotheses at 0.05 level of significance. Results obtained showed that the accounting lecturers possess the following accounting skills which include among others competency in interpretation and analyzing of financial statements, use of basic accounting concepts and conventions, good command of English Language, applying auditing standards, use of accounting information for problem solving. It was also revealed that accounting educators utilize these skills at a low extent. The results also showed that inadequate power supply and lack of alternative source coupled with high cost of maintaining the available facilities among others are their major constraints. The implication of the findings is that in as much as the accounting educators do not fully utilize the needed skills in teaching and learning, there will be continued drawn back in teaching and learning of accounting in tertiary institutions in Ebonyi State in particular and Nigeria in general. Based on the results obtained, this study recommended among others that accounting educators should acquire relevant accounting competencies and utilize them for instruction while management of tertiary institutions and government should ensure provision of the needed accounting facilities.

Key Words: Accounting, Skills, Teaching, Learning, National Development

Introduction

There is no doubt saying that education brings about development. Education is generally considered to be one of the simulators of growth and development of any society. Therefore for any

society or nation to be developed, it must ensure that all her citizens are educated. In the society at large, education is a major tool for national development and Nigeria like other nations in the world needs education for development.

Education as a concept has generated a lot of controversies over the years but its relevance to the individual, society and the nation shows its significance to social, economic, political and cultural development of the nation (Wokocha, 2012). Hence every society gives its priority for human development. Ocho (2005) defines education as a means through which individuals are made functional members of the society. He added that the central purposes of education are virtue or character training, acquisition of knowledge and skills needed to effectively help the societal development. Education is also a process by which the society deliberately transmits its norms, values, knowledge and skills from one generation to another (Ukeje, 1976). In different parts of the world greater emphasis is placed on education because it makes the world. The ability of man to use the things of this world to improve life and living depends on the nature of education acquired. In addition to above, Ocho affirmed that the ability of a nation to grow and develop depends on the quality and emphasis on its educational system and not on the amount of natural wealth endowed. According to him, he is of the opinion that education is concerned with the individual's social, physical and spiritual environment. This goes to explain that education that will enable the recipient to attain intellectual, physical as well as emotional progress must be functional. Functional education therefore, is the type of curricular coverage that meets all the needs of the students and turns them into effective members of their societies which contribute to societal growth and development.

Accounting on the other hand, is the system of providing financial information concerning financial transactions of a business organization to interested parties so that decisions about future business activities could be

determined. It is an assistance made available to individuals which helps them manage their own life activities, develop their own point of view and make their own decision as well as able to carry their own burden (Nworie, 2005). The major reason for studying accounting in higher education is the development of students intellectually as well as providing them with chances to act as an individual and in groups (Malar, 2007).

In other words, Malar emphasized that students should be allowed to develop their own pace accounting skills as well as seek the necessary information required thereby providing them adequate opportunities for self development. Therefore accounting educators should possess right and adequate accounting competency for quality teaching and utilization of the skills in teaching and learning.

Competency in view of Robinson, Sparrow and Birdi (2007) is the ability of an individual to properly perform a task. It is the combination of knowledge, skills and behavior used to improve performance and as well perform specific job. Therefore, quality teaching and improvement of knowledge by accounting graduates requires combination of knowledge by accounting educators in achieving quality products for educational development.

Skills here refers to the knowledge of the means or ways of accomplishing a task (Duruamam – Dim, 2002). A skilled person according to Osuala (2004) is one who is competent to perform a particular task with a high degree of specialization in one or more different ways. In support of the above, Okute (2013) affirmed that a skilled person is one who is efficient and effective, waste little or no time in accomplishing a task and achieve maximum results. In other words, accounting skills describes those essential skills which need to be acquired by

graduating accounting students in order to enable them function effectively or perform a given function or series of related activities in modern business world or manage their own life activities for social growth and development. Awayiga, Onumah and Tsamenyi (2010) in Zraa, Kavanagh and Hartle (2011) posited that accounting as educational course has not yet achieved its objective in the development of accounting graduands in the society and the world in general. This might be due to inadequate facilities, lack of qualified personnels, inadequate funding and the Nigerian factors.

In Ebonyi State, students studying accounting are usually trained in three categories of tertiary institutions namely polytechnic, colleges of education and universities. Some of these institutions are physical in nature, that is they train students in the areas of vocational and management subjects. The graduates of these institutions are awarded Ordinary National Diploma (OND) or Higher National Diploma (HND) for polytechnics, the Nigeria Certificate in Education (NCE) for Colleges of Education and Bachelor of Science (B.Sc) degree for universities.

Zraa, Kavanagh and Hartle (2011) quoting Howieson (2003) reported that accounting practices in this modern era requires greater transformation to enhance passage and acquisition of instructions. They further explained that the current instructional techniques are no more fit for instructions, thus tertiary institutions are seriously in search of new ways of teaching accounting to enhance competences. Karahocan, Duldaz, Karahocan, Yccela, Gulluoglu and Arifoglu (2010) in Zraa, Kavanagh and Hartle (2011) affirmed the need for a updated teaching and learning methods by accounting educators because of the new recent technological

development worldwide. To address this issue, accounting lecturers need to re-direct their teaching to fit in with the new accounting models. Thus, there is urgent need for developing better strategies in teaching and learning accounting. Accounting students should also be encouraged to work in groups to foster greater participation, self confidence and leadership ability.

Tertiary institutions in Ebonyi State cover the three levels of tertiary education that train teachers for different subject areas namely Universities and Colleges of Education and Polytechnics. It is presumed that the management of these institutions is not just developing students to achieve excellent grades in the examination but also include qualities that make them become life-long learners, independent learners, ethically aware, technologically competent and promote their thinking skills. However, it is one thing to acquire the skills and another for them to fully utilize these skills for societal growth and development. In addition, the institutions are owned either by the federal or state government which may affect accounting educators' utilization of required facilities and constraints they encounter in the teaching and learning process. Accounting educators comprise both males and females with different educational attainments and teaching experiences which also may affect their responses. Also no matter the myriad of promises accounting expertise for delivery of accounting instructions in higher institutions, it's impact may not be felt in our schools except accounting facilities are adequately available and effectively utilized by the lecturers and students. Hence, this study is aimed at determining the extent to which accounting skills are utilized by accounting lecturers in tertiary institutions in Ebonyi State, Nigeria and to identify the constraints in the utilization of these skills for effective teaching and learning.

Objective of the Study

The main objective of the study is to determine the extent to which accounting skills are utilized by accounting educators in teaching and learning in tertiary institutions in Ebonyi State. Specifically the study seeks to

1. Identify the basic accounting skills used by accounting educators in tertiary institutions in Ebonyi State
2. Determine the extent of utilization of accounting skills by accounting educators in teaching and learning accounting tertiary institutions in Ebonyi State
3. Ascertain the constraints to the utilization of accounting skills by accounting educators in teaching and learning accounting in tertiary institutions in Ebonyi State

Research Questions

The study answered the following research questions.

1. What are the basic accounting skills used in teaching and learning accounting in tertiary institutions in Ebonyi State?
2. What is the extent of utilization of accounting skills by accounting educators in teaching and learning accounting in tertiary institutions in Ebonyi State?
3. What are the constraints to the utilization of accounting skills by accounting educators in teaching and learning accounting in tertiary institutions in Ebonyi State?

Hypotheses

HO₁: There is no significant difference in the mean responses of accounting educators in tertiary institutions in Ebonyi State on the basic accounting skills for teaching and learning.

HO₂: There is no significant difference in the

mean responses of accounting educators in tertiary institutions in Ebonyi State on the utilization of basic accounting skills for teaching and learning as a result of academic qualification.

HO₃: There is no significant difference in the mean responses of accounting educators in tertiary institutions in Ebonyi State on the extent to which they utilize accounting skills and their constraints as a result of years of teaching experience.

Data and Method

A survey research design was adopted in this study. This design is appropriate because it permits the use of questionnaires, interview or field observation in generating data. The population of the study consists of sixty four (64) accounting educators drawn from three levels of tertiary institutions that train accounting graduates in Ebonyi State, namely University, College of Education and Polytechnics and 11 accounting educators from Alex Ekwueme Federal University Ndufu Alike, Ikwo, 25 accounting educators from Ebonyi State University, drawn from Department of Business Education and Accountancy Department of the University, 6 accounting educators from Ebonyi State College of Education, Ikwo and 22 accounting educators from Federal Polytechnic Uwana). No sampling was used since the population is not large. A structured questionnaire containing forty-four (44) items was used for data collection. The questionnaire was generated based on field observation and information gathered from the review of related literature. The questionnaire was structured on four response scale for the competency, extent of utilization and constraints items with corresponding scale values. Strongly Agree (4 points), Agree (3 points), Disagree (2 points) and

Strongly Disagree (1 point) and very great extent (4 points), great extent (3 points), little extent (2 points) and very little extent (1 point). The instrument was subjected to face validation by three experts one from the Department of Technology and Vocational Education Ebonyi State University, Abakaliki and two from Department of Accountancy Enugu State University of Science and Technology. Each of the validators was served with a copy of the instrument for thorough scrutiny. Amendments were made on the instrument which reduces the number of items from fifty to forty-four based on their constructive criticism and suggestions before the final copy was produced and used for the study. Seven copies of the questionnaire were administered to seven accounting educators (5 accounting educators in Accountancy Department and 2 accounting educators in Department of Business Education) in university of Nigeria to establish the reliability of the instrument. The reliability of the instrument was established using Cronbach Coefficient Alpha Method. The computation yielded reliability coefficient of 0.79 which indicate the internal consistency of the instrument. A total of sixty-four (64) copies of the questionnaire were distributed to the respondents personally with the aid of two research assistants trained for the purpose. Completed copies were returned on the spot thereby achieving 100 percent return rate.

The data collected were analyzed using mean (X) and standard deviation (SD) to answer the research questions and ANOVA (Analysis of variance) to test the null hypotheses at 0.05 level of significance. The decision regarding the extent of utilization of accounting skills by accounting educators in teaching and learning were based on the upper and lower limit of the mean. Thus:

3.50 - 4.00 Very Great Extent (VGE)

2.50 - 3.49 Great Extent (GE)

1.50 - 2.49 Low Extent (LE)

1.00 - 1.49 Very Low Extent (VLE)

For research question one and three the mean of 2.50 and above was regarded as agree for the items, whereas any item with mean less than 2.50 was indicated as disagree. The null hypothesis was rejected when the calculated f-ratio was greater than the f-table value and was significant, otherwise do not reject.

Results

The summary of data analysis was presented in tables according to the research questions and hypotheses respectively.

Research Question One

What are the basic accounting skills used in teaching and learning accounting in tertiary institutions in Ebonyi State?

Table 1: Mean ratings and standard deviation on the accounting skill acquired by accounting educators in teaching and learning of accounting in tertiary institutions in Ebonyi State

S/N	ITEMS	AE-FUNAI		EBSU		EBSCOEI		Polytech		Overall		Decision
		X	SD	X	SD	X	SD	X	SD	X	SD	
1.	Competent in preparation and analysis of financial statements	3.56	0.58	3.55	0.83	3.78	0.49	2.76	0.83	3.79	0.61	Agree
2.	Competent in using basic accounting principles, concepts and conventions in accounting.	3.24	0.72	3.55	0.70	3.25	0.57	3.04	0.95	3.26	0.60	Agree
3.	Competent with the principles of managerial functions	3.60	0.65	3.16	0.91	2.84	0.88	3.31	0.90	2.97	0.69	Agree
4.	Competent in the use of accounting information for problem solving.	2.96	0.79	3.24	0.82	2.75	1.02	3.29	0.90	2.90	0.94	Agree
5.	Competent in applying auditing standards in organizational work.	3.32	0.90	3.25	0.74	3.38	0.94	3.40	0.72	2.81	0.88	Agree
6.	Competent with the fundamentals of taxation	2.60	1.00	3.15	0.92	2.97	0.65	3.24	0.77	2.93	0.90	Agree
7.	Competent with the operations of various financial institutions.	2.84	0.85	3.18	0.91	2.81	0.90	3.33	0.71	3.02	0.83	Agree
8.	Competent with the relevant laws associated with various operations of business	3.00	0.87	3.14	0.82	2.75	1.14	3.22	0.88	2.95	0.90	Agree
9.	Competent in the preparation of consolidated accounts	3.00	1.04	3.25	0.79	3.00	0.91	3.29	0.82	3.14	0.77	Agree
10.	Competent in budget preparation	3.48	0.82	3.24	0.78	2.88	0.94	3.22	0.77	2.98	0.84	Agree
11.	Good command of English language	3.16	0.82	3.25	0.82	3.05	0.84	3.21	0.83	3.08	0.80	Agree
12.	Competent with oral and written communication	3.35	0.86	3.46	0.70	3.50	0.67	3.56	0.58	3.07	0.65	Agree
13.	Competent in the use of computer systems with efficient peripherals	3.03	0.73	3.20	0.72	3.21	0.78	3.28	0.76	3.16	0.77	Agree
14.	Competent in auditing through computer	2.87	0.87	3.13	0.82	3.09	0.92	3.24	0.66	3.29	0.74	Agree
15.	Competent with the use of tape recorder for replay of instruction	2.57	1.11	2.95	0.95	3.08	0.88	2.88	1.03	3.24	0.80	Agree
16.	Competent with the use of projector for instructional delivery	2.79	1.17	3.19	0.89	3.03	0.87	2.88	0.88	3.27	0.81	Agree
17.	Competent in the use of internet facilities	2.70	0.94	2.94	0.87	3.11	0.87	2.96	1.10	3.20	0.76	Agree
18.	Competent in the use of power point	3.05	0.93	3.04	0.86	3.16	0.85	3.00	0.87	3.29	0.79	Agree
19.	Competent with programmed instructions / teaching machine	2.89	1.10	2.99	0.95	3.03	0.84	3.28	0.94	3.33	0.71	Agree
	Grand mean	3.05	0.88	3.19	0.79	2.93	0.80	3.20	0.76	2.52	0.74	Agree

Source: Authors Data Analysis, 2019

The result indicated that accounting educators in Ebonyi State possessed the nineteen accounting instructional competences in higher institutions in Ebonyi State as investigated in this study. This is revealed by the mean range between 2.60 and 3.60 for accounting educators in Alex Ekweme Federal University Ndufu Alike, Ikwo 2.94 and 3.55 for accounting educators in Ebonyi State College of Education, Ikwo and 2.76 and 3.56 for accounting educators in Federal Polytechnic Uwana with overall mean range between 2.89 and 3.79. This mean range indicates

that the accounting educators possessed the required competencies investigated. The overall grand mean for the four groups of respondents for all the items is 2.52 with standard deviation of 0.74. This also indicates the respondents possessed the needed skills.

Research Question Two

What is the extent of utilization of accounting skills by accounting educators in teaching and learning accounting in tertiary institutions in Ebonyi State?

Table 2: Mean ratings and standard deviation of the respondents of accounting educators on the extent of utilization of accounting skills in teaching and learning of accounting in tertiary institutions in Ebonyi State

S/N	ITEMS	AE-FUNAI		EBSU		EBSCOEI		Polytech		Overall		Decision
		X	SD	X	SD	X	SD	X	SD	X	SD	
1.	Preparation and analysis of financial statement in teaching and learning	3.64	0.76	3.45	0.73	3.07	0.65	3.63	0.79	3.56	0.67	VGE
2.	Use of the basic accounting principles, concepts and convention in instructional delivery	3.47	0.61	3.18	0.71	0.16	0.77	2.94	0.56	3.21	0.78	GE
3.	Use of accounting information for problem solving in teaching and learning.	3.20	0.71	3.10	0.85	3.29	0.79	3.00	0.98	3.09	0.92	GE
4.	Application of auditing standards in organizational work in teaching and learning	1.01	0.74	1.16	0.96	1.03	0.80	1.23	1.13	1.11	0.88	LE
5.	Use of various financial markets and funding institutions in teaching and learning	3.03	0.76	3.03	0.91	3.27	0.81	3.06	1.05	3.03	0.87	GE
6.	Application of relevant tax legislation in teaching and learning	2.77	0.80	2.40	0.92	2.43	0.75	2.26	1.03	2.46	0.88	LE
7.	Use of relevant laws associated with the various operations of business in instructional delivery	2.33	0.85	2.15	0.92	2.21	0.79	2.05	1.22	2.19	0.85	LE
8.	Preparation of consolidated accounts in teaching and learning	3.02	0.75	3.06	0.94	3.33	0.71	2.75	1.19	3.03	0.84	GE
9.	Use of good command of English language in instructional delivery	2.89	0.84	3.10	0.88	3.27	0.69	3.19	1.06	3.19	0.89	GE
10.	use of oral and written communication in teaching and learning	2.95	0.76	3.02	0.87	3.20	0.82	3.03	0.65	3.00	1.00	GE

11.	Use of computer system with efficient peripherals in lesson delivery	2.03	0.76	2.13	0.87	2.09	0.76	2.06	0.97	2.08	0.86	LE
12.	Use of projector in instructional delivery	1.12	0.63	2.03	0.73	1.02	0.75	1.07	0.79	1.31	0.76	LE
13.	Use of power point in teaching and learning	1.20	0.71	1.01	0.61	1.14	0.83	1.06	0.81	1.10	0.80	LE
14.	Use of programmed instructions/teaching machine in instructional delivery	1.18	0.83	1.07	0.93	1.11	0.87	1.09	0.63	1.11	0.74	LE
	Grand mean	2.40	0.79	2.42	0.86	2.40	0.82	2.32	0.69	2.48	0.94	LE

Source: Authors Data Analysis, 2019

This table revealed that the respondents utilize one out of the fourteen accounting skills at a very high extent with an overall mean of 3.56. It equal table equally shows that items 2, 3, 5, 8, 9 and 10 indicates that the accounting skills are utilized at a high extent with an overall mean values ranging from 3.00 – 3.21 while the rest (items 4, 6, 7, 11, 12, 13 and 14) with mean values ranging from 1.10 – 2.46 are being utilized at a low extent. The grand standard deviation values of 0.69 – 0.94 shows that the respondents are homogenous in their opinions. This also means that their

responses are closely clustered around the mean. The grand mean values ranging from 2.40 – 2.49 indicates that the extent accounting educators in higher institutions in Ebonyi State utilize accounting skills in teaching and learning is low. The fact that these skills are utilized at a low level indicates that they need improvement.

Research Question Three

What are the constraints to the utilization of accounting skills by accounting educators in teaching and learning accounting in tertiary institutions in Ebonyi State?

Table 3: Mean ratings and standard deviations of responses of accounting educators on the constraints to the utilization of accounting skills in teaching and learning of accounting in tertiary institutions in Ebonyi State

S/N	ITEMS	AE-FUNAI		EBSU		EBSCOEI		Polytech		Overall		Decision
		X	SD	X	SD	X	SD	X	SD	X	SD	
1.	Inadequate financial support from institutions management	3.28	0.76	3.50	0.59	3.24	0.65	3.64	0.76	3.00	0.67	Agree
2.	Inadequate power supply and lack of alternative source	3.50	0.58	2.95	0.76	2.97	0.77	3.47	0.61	3.13	0.71	Agree
3.	Inadequate time for English language teaching hinders communication skills	3.24	0.66	3.24	0.66	2.75	0.79	3.20	0.71	3.06	0.72	Agree
4.	Poor maintenance of facilities	2.88	1.05	2.88	0.78	2.78	0.80	3.11	0.74	2.92	0.77	Agree
5.	Insufficient time allocated for utilization of available facilities	2.96	1.10	2.75	0.88	2.87	0.82	3.03	0.83	2.88	0.84	Agree
6.	Students' low literacy level in accounting	3.00	0.87	2.96	0.71	2.76	0.76	2.99	0.74	2.90	0.74	Agree
7.	High cost of maintenance of available facilities	3.28	0.94	3.00	0.87	2.88	0.73	3.01	0.76	2.96	0.79	Agree

8.	Inadequate qualified accounting educators to train accounting students.	3.12	0.73	3.28	0.84	2.69	0.71	3.04	0.80	3.00	0.78	Agree
9.	Lack of training on computer application and usage	3.16	0.99	3.12	0.73	2.93	0.69	2.89	0.85	2.98	0.76	Agree
10.	Over-populated classrooms make the use of computer difficult	3.14	0.81	3.03	0.65	2.79	0.82	3.95	0.75	2.97	0.81	Agree
11.	No access to internet in most schools	2.88	0.88	3.16	0.86	3.04	0.78	3.13	0.84	3.07	0.76	Agree
	Grand mean	3.12	0.83	3.06	0.75	2.86	0.77	3.11	0.74	2.94	0.73	Agree

Source: Authors Data Analysis, 2019

The summary of data analysis presented unveils that the mean ratings for all the eleven items are above the cut off mean with a grand mean of 2.94 which shows that accounting lecturers in higher institutions in Ebonyi State agree that all the items are constraints in the utilization of accounting skills for instructional delivery. The standard deviations values rating between 0.58 – 1.10, 0.57 – 0.88, 0.65 – 0.83 and 0.61 – 0.85 respectively with a grand standard deviation of 0.73 indicate that the respondents are not homogenous in their opinion.

Hypothesis 1

There is no significant difference in the mean responses of accounting lecturers in higher institutions in Ebonyi State on the basic accounting skills for teaching and learning.

Table 4: The summary of one-way analysis of variance (ANOVA) on the mean responses of accounting educators on accounting skills required for teaching and learning in tertiary institutions in Ebonyi State

Source of variation	Df	Sum of squares	Mean squares (MS)	f-cal	f-crit	Sign	Decision
Between group	2	1.48	0.72	1.65	1.96	NS	Do not reject
Within group	61	133.30	0.28				
Total	63	134.78					

The table above presented the summary of ANOVA the mean ratings of the accounting educators in tertiary institutions in Ebonyi State regarding accounting skills used in teaching and

learning. The result shows that the calculated f-calculated is 1.65 and f-critical is 1.96, hence the f-calculated is less than the f-critical. Therefore the null hypothesis is not rejected, since the f-critical is not significant. This shows that there is no significant difference in the mean rating of the four groups of respondents regarding accounting skills possessed by accounting educators.

Hypothesis 2

There is no significant difference in the mean responses of accounting lecturers in higher institutions in Ebonyi State on the utilization of basic accounting skills for teaching and learning as a result of academic qualification.

Table 5: The summary of one-way analysis of variance (ANOVA) on the mean responses of accounting educators and utilization of accounting skills in teaching and learning in tertiary institutions in Ebonyi State based on academic qualification (first degree, master's degree and Ph.D)

Source of variation	Df	Sum of squares	Mean squares (MS)	f-cal	f-crit	Sign	Decision
Between group	2	0.97	0.43	1.48	1.96	NS	Do not reject
Within group	61	131.05	0.27				
Total	63	132.02					

In Table 5 the opinions of the four categories of respondents were compared and the result of the ANOVA reveals that the f-calculated of 1.48 is less than the f-table value of 1.96 (f-critical) and therefore not significant. This means that the null

hypothesis is not rejected since the calculated value of f-table is less than the f-critical. What this implies is that there is no significant difference in the mean responses of the accounting educators in higher institutions in Ebonyi State regarding the extent of the utilization of accounting skills in teaching and learning based on academic qualification.

Hypothesis 3

There is no significant difference in the mean responses of accounting educators in tertiary institution in Ebonyi State on the extent to which they utilize accounting skills and their constraints as a result of years of teaching experience.

Table 6: The summary of one-way analysis of variance (ANOVA) on mean responses of accounting educators on the extent to which the utilize accounting skills and their constraints in teaching and learning in tertiary institutons in Ebonyi State based on their teaching experience (0-5 years, 6-10 years, 10 years and above)

Source of variation	Df	Sum of squares	Mean squares (MS)	f-cal	f-crit	Sign	Decision
Between group	2	1.31	0.64	1.65	1.96	NS	Do not reject
Within group	61	123.04	0.39				
Total	63	124.35					

Table 6 above shows that the summary ANOVA of the mean ratings of the accounting educators on the extent to which the utilized accounting skills and their constraints in instructional delivering in higher institutions in Ebonyi State. Result reveals that the calculated f-ratio is 1.64 and f-critical is 1.96, hence, the f-calculated is less than the f-critical. The null hypothesis therefore is not rejected. It shows that there is no significant difference in the mean ratings of the four groups of respondents regarding the utilization of accounting skills as well as their constraints based on years of teaching experience.

Major Findings

1. Account lecturers in higher institutions in Ebonyi State possessed the sixteen (16) accounting skills investigated in this study.

2. The study found that accounting educators utilize the fourteen (14) accounting skills at low level.
3. All the eleven (11) constraints investigated in the study hinders the teaching and learning of accounting in higher institutions in Ebonyi State in particular and Nigeria in general.
4. There is no significant difference in the mean responses of the four groups of respondents regarding accounting skills possessed by accounting educators.
5. There is no significant difference in the mean responses of the accounting lecturers in higher institutions in Ebonyi State regarding the extent to which the utilize the accounting skills in teaching and learning based on academic qualification.
6. There is no significant difference in the mean ratings of the different groups regarding the utilization of accounting skills as well as their constraints based on years of teaching experiences.

Discussion of Findings

Accounting lecturers in higher institutions in Ebonyi State were found to possess the nineteen accounting skills examined in the study. The grand mean rating of the basic accounting skills needed by the accounting educators to enhance instructional delivery in higher institutions in Ebonyi State was 2.52 which implies that the nineteen accounting skills investigated in the study were all important to accounting educators to enhance instructional delivery. Teaching accounting in schools enable its recipients to acquire basic accounting skills that are peculiar and unique to the discipline. Zraa and Hartle (2011) highlighted the need for accounting educators to possess the necessary skills so as to

impart the required knowledge to accounting students that will enable them work successful after graduation. Similarly, the finding agree with the view of Malar (2007) who opined that the major aim of studying accounting in tertiary institutions is the development of students intellectually as well as providing them with chances to act as an individual and in group.

The study also revealed that accounting educators in higher institutions in Ebonyi State utilize accounting skills in teaching and learning at a low extent. Obi (2001) revealed that field performance of student after graduation depends on use of accounting skills in teaching and learning for academic excellence. Also printed out by him is that accounting educators who possessed accounting skills at low level still need improvement to optimize their efficiency in their workplace. The fact that accounting educators utilize the skills at a low level indicates that the need improvement which would be acquired through training workshops and utilization of appropriate educational equipment for teaching and learning accounting.

The study also found that inadequate financial support, inadequate power supply and lack of alternative source, inadequate time for English language, poor maintenance of facilities, insufficient time allocated for utilization of available facilities, students low literacy level in accounting, high cost of maintenance of available facilities, inadequate qualified accounting educators, no access to internet in most schools, lack of training on computer application and usage are constraints to the utilization of accounting skills for effective instructional delivery. This finding agrees with the view of Nwali and Azih (2012), Azih(2008), Raymond and Ogbunbameru (2003) and Ekwue (1993) where each of the researcher identified one or

more of the listed points as problems inhibiting instructional delivery in Nigeria schools. The implication of the findings of this study is that in as much as accounting lecturers fail to adequately utilize these skills in instructional delivery, there will be continued draw back in studying accounting in higher institutions in Ebonyi State in particular and Nigeria in general. Therefore practicing accounting educators has to be regularly exposed to the utilization of accounting skills to enable the accounting graduates acquire the necessary skills and be in a better position to use them effectively or manage their own life activities for societal growth and development.

Conclusion

Accounting concentrate on providing financial information to both internal and external users which will help in arriving at useful decisions about a business. With accounting educators possessing the needed skills and knowledge, provision of adequate financial support with adequate power supply, adequate maintenance culture and adequate utilization of available equipment can be of immense benefit to both accounting educators and students in teaching and learning process.

The identified constraints can only be controlled if there is a collective effort of both the government and management of higher institutions in Ebonyi State in particular and the society in general

Recommendations

1. Government should ensure that they create enabling environment for the development of professional accountants vest with accounting knowledge and employ them to teacher in tertiary institutions in Nigeria.
2. Accounting educators should plan their lessons to reflect all the identified skills for

effective teaching and learning.

3. If the constraints which impede the successful utilization of accounting skills by accounting educators are not tackled, there will be low output (accounting graduates) which is not healthy for a developing state like Ebonyi in particular and Nigeria in general.
4. Accounting related skills are to be included in the accounting curriculum by curriculum planners.
5. Management of tertiary institutions in the area of study should ensure adequate supply and maintenance of accounting resources and regular power supply for effective utilization.
6. Government at all levels and management of tertiary institutions in the area of study should insist that accounting educators adequately utilize accounting resources available for instructional delivery and the retraining or replacing those who do not have the skills.
7. Government should invest more funds in the field of accounting in appreciation of the importance of the programme to the needs of Ebonyians in particular and Nigeria in general.

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