

## Needs assessment of the provision and utilization of instructional materials for implementing Accounting Education Curriculum in Federal Colleges of Education in South-South Nigeria

By

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### **Abstract**

*The study carried out a needs assessment of the provision and utilization of instructional materials for implementing accounting education curriculum in federal colleges of education in South-South Nigeria. Two research questions were raised and two null hypotheses were tested at 0.05 level of significance. The study adopted sequential explanatory mixed methods research design. The entire population of 68 accounting educators and 148 final year accounting education students were studied without sampling. A structured and validated questionnaire with an overall reliability co-efficient of 0.82, and semi-structured interviews were used for data collection. Mean, standard deviation and t-test were used to analyse quantitative data collected while thematic analysis and hand written field notes were used for qualitative data. The study discovered that accounting educators and graduating students agreed that instructional materials are little provided and lowly utilized for implementing accounting education curriculum. Small gap exists between accounting educators and their graduating students on the extent of provision and utilization of instructional materials for implementing the curriculum and they were not significant. Two themes were identified; paucity of funds and infrastructural issues. The study concluded that the poor state of provision and utilization of instructional materials for implementing accounting education curriculum in South-South Nigeria means that graduating students may lack hands-on experiences that further widen the gap between theory and practice of accounting. It was recommended among others the accounting educators should call the attention of the federal government and other educational stakeholders for the provision of 21<sup>st</sup> century instructional materials that can effectively facilitate the implementation of accounting education curriculum in federal colleges of education in South-South Nigeria. This sensitization can quicken the procurement and distribution of accounting based materials for effective teaching and learning of accounting education in colleges of education*

**Key Words:** Colleges of Education, Accounting Education, Curriculum Implementation, Instructional Materials, Needs Assessment

### **Introduction**

Fundamentally, colleges of education are teacher training institutions that provide full-time and remedial courses in instructional methodologies, learning styles, school management, behavioural and sociological dispositions of children, adolescents and adults, philosophical and theoretical underpinning of subject matters as well as curriculum development of programmes across all areas of learning. In the opinion of Onyesom (2013), colleges of education are highly specialized centres of learning set up to prepare and indoctrinate students for the teaching profession.

Colleges of education offer specialized educational programmes that usually run for three years leading to the award of the Nigerian Certificate of Education (NCE), NCE (Technical) or NCE (Special). One of the specialized teacher-training programmes offered in colleges of education in Nigeria is accounting education. Accounting education is instructionally packaged to produce intelligent custodians of financial records of formal and informal organisations as well as competent teachers of accounting in educational institutions.

Accounting education anchors around exposing students' to the rudiments

of book keeping skills, financial management skills, budgeting skills and costing skills among others in order to produce sound and rational financial data analysts for the labour market. The framework of accounting education programme in colleges of education is seen in its curriculum. Curriculum is the collection of formal and informal experiences geared towards the growth of the cognitive, psychomotor and socio-emotional potentials of learners (Efanimjor, 2021). Correspondingly, accounting education curriculum is concerned with the production of skillful and dynamic accounting educators, accounting workplace administrators and businessmen and women that will effectively compete in the business world for work (Ekwe & Abuka, 2014).

Accounting education curriculum is just a piece of paper without effective implementation. Curriculum implementation is curriculum delivery (Iheanyi, 2015) which involves educators translating the curriculum document of a programme into practice, embracing teaching methodologies and providing a broad range of learning experiences for their students (Abdu, 2014). According to Salami and Ojediran (2017), the process through which curriculum is transformed from paper into a workable instrument of development is known as curriculum implementation. In their opinion, Olatunbosun, Daramola and Babarinde (2017) viewed curriculum implementation as the process of putting all that has been planned in the curriculum into practice through the synergetic efforts of educators, school administrators, students, parents as well as interaction with physical facilities, instructional materials and learning environment.

Worthy of note, the provision and utilization of appropriate instructional materials makes curriculum implementation easier, simple and aid students' retention of the curriculum content. In the opinion of Akpan, Okoli and Akpan (2017), instructional materials refer to all instruments and resources that aid the

teachers in implementing the stated objectives and goals of an academic programme and curriculum. Instructional materials make academic activities and engagements in the classroom more authentic. One of the tenets of accounting education programme is that instructional materials provided for classroom lessons should be a replica of what is obtained in the accounting workplace. One of the empirical ways of determining the extent of provision and utilization of instructional materials for implementing accounting education curriculum in tertiary institution is through needs assessment

Correspondingly, Arslan and Coskun (2014) averred that a curriculum without needs assessment exercise cannot be certified to have the requisite ingredients for facilitating successful learning outcomes. Accordingly, Nunan in Chunling (2015) posited that needs assessment is an important first step of curriculum implementation, serving as a key source of input for decisions to be made with respect to the programme objectives, instructional materials, students' placement, curriculum contents and teaching methodologies. This is why, Nugraha, Suwandi, Nurkamto and Saddhon (2018) submitted that needs assessment is the identification of gaps between a current state of affairs and a desired future state. As it relates to this study, needs assessment consists of all the activities involved in identifying the gaps that exist in the implementation of the current accounting education curriculum in federal colleges of education and using the information as basis for recommendation of remedial actions towards enhanced acquisition of accounting skills for improved employability of graduating students.

At this junction, needs assessment will revealed the existence or not of accounting textbooks, accounting charts and graphs and accounting software and other instructional materials for the implementation of accounting education curriculum in colleges of education. This implies that the current accounting education curriculum in colleges

of education can only be effectively implemented when instructional materials are provided for use by educators and students. Consequently, the target group used for this study are accounting educators and graduating accounting education students in federal colleges of education in South-South, Nigeria. They were used for the study in order to ascertain a direct insider perspective on the actual state of the operational procedures of the accounting education curriculum in federal colleges of education. Against this background, the study carried out a needs assessment of the provision and utilization of instructional materials for implementing accounting education curriculum in federal colleges of education in South-South Nigeria.

### **Statement of the Problem**

Instructional materials enable accounting education students to adapt to the actual working environment of accounting oriented organisations. The provision and utilization of instructional materials affect the learning outcomes of students to a great extent. One then wonders whether are relevant instructional materials adequately provided and utilized for the implementation of accounting education curriculum? This question calls for a need assessment investigation on the extent of provision of instructional materials in accounting education curriculum and their extent of utilization by accounting educators to ascertain whether or not the accounting education students in colleges of education are exposed to the use of replicas of working tools of the modern accounting workplace. This is the problem that this study sought to solve.

### **Purpose of the Study**

The purpose of this study was to conduct a needs assessment of the provision and utilization of instructional materials for implementing accounting education curriculum in federal colleges of education in South-South Nigeria. Specifically, the study ascertained the gaps that exist between:

1. Accounting educators and graduating students' ratings on the extent of provision of instructional materials for implementing accounting education curriculum in federal colleges of education in South-South Nigeria
2. Accounting educators and graduating students' ratings on the extent of utilization of instructional materials for implementing accounting education curriculum in federal colleges of education in South-South Nigeria

### **Research Questions**

The following research questions guided the study:

1. What gap exists between accounting educators and graduating students' ratings on the extent of provision of instructional materials for implementing accounting education curriculum in federal colleges of education in South-South Nigeria?
2. What gap exists between accounting educators and graduating students' ratings on the extent of utilization of instructional materials for implementing accounting education curriculum in federal colleges of education in South-South Nigeria?

### **Hypotheses**

The following null hypotheses were tested at 0.05 level of significance

1. There is no significant difference in the gap that exists between accounting educators and graduating students' mean ratings on the extent of provision of instructional materials for implementing accounting education curriculum in federal colleges of education in South-South Nigeria.
2. The gaps that exists in the mean ratings between accounting educators and graduating students on the extent of utilization of instructional materials for implementing accounting education curriculum in

federal colleges of education in South-South Nigeria is not significantly different.

### **Method**

Specifically, the study adopted sequential explanatory mixed methods research design. Sequential explanatory mixed methods research design is the process of collecting and analyzing quantitative data followed by a collection and analysis of qualitative data. Out of the six states of the South-South Nigeria, the study covered federal colleges of education in Delta, Rivers and Cross River. The entire population of 68 accounting educators and 148 final year accounting education students were studied without sampling. A structured and validated questionnaire was designed for accounting educators and their graduating students in federal colleges of education in South-South Nigeria. It contained 95 items in two main sections of A and B. Section A contained one item on the demographic data of the respondents. Section B was split into five clusters of B1 to B5 with 94 items on a five point rating scale of Very Much Provided/Very Highly Utilized (VMP/VHU), Much Provided/Highly Utilized (MP<sup>1</sup>/HU), Moderately Provided/Moderately Utilized (MP<sup>2</sup>/MU), Little Provided/Lowly Utilized (LP/LU), and Very Little Provided/Very Lowly Utilized (VLP/VLU).

The reliability of the instrument was determined through a pilot test involving 15 accounting educators and 10 final year accounting education students in the Federal College of Education, Umuze in Anambra State who are not part of the research population. Data collected were analysed using Cronbach alpha statistic which yielded reliability coefficient values of 0.84 and 0.79 respectively with an overall reliability coefficient of 0.82. In addition, face to face interview was used to capture the participants' viewpoints. The semi-interview took place two days after the collection of questionnaires from participants. As part of the triangulation process for the study, written field notes of the interview, audio recordings of the interview, questionnaires

and reviewed of literature were used. After transcribing the audio-recorded interviews, the semi-interview notes were shared the participants to confirm the overall credibility of the information and ensures the interpretations of the study aligned with the participants' viewpoints.

Out of the 216 copies of the questionnaire administered, 196 copies (representing 91 percent) were successfully retrieved and used for data analysis. This shows an attrition rate of only 20 copies (representing 9 percent). In addition, some accounting educators and graduating students in the federal colleges of education in South-South Nigeria were contacted for a 20 minutes semi-interview. Five accounting educators and six graduating accounting education students were interviewed individually for the study. Mean and standard deviations were used to answer the research questions and t-test was used to test the null hypotheses at 0.05 level of significance. The gap between the mean responses on each item (section one) by accounting educators and (section two) by graduating accounting education students was done by comparing the difference between the two sets of the mean score. The difference between the mean scores formed the basis for decision on the gap that existed with regards to each item of the questionnaire. The computed gaps that existed between the two sets of the mean scores were interpreted as follows: 0.00 – 0.49 = No gap; 0.50 – 1.49 = Small gap; 1.50 – 2.49 = Moderate gap; 2.50 – 3.49 = Large gap and 3.50 – 4.00 = Very large gap. For the qualitative data collected, thematic analysis and hand written field notes of the semi-interviews were used for data analysis.

### **Results**

#### **Research Question 1**

What gap exists between accounting educators and graduating students' ratings on the extent of provision of instructional materials for implementing accounting education curriculum in federal colleges of education in South-South Nigeria?

Data relating to this research question were analysed and presented in the tables below.

Table 1

**Mean and Computed Gap on the Extent of Provision of Instructional Materials for Implementing Accounting Education Curriculum**

S/N	Item Statement	Mean of educators	Mean of students	Difference (Gap)	Remarks
Basic Classroom Materials					
1	Accounting textbooks	4.91	4.73	0.18	No gap
2	Professional accounting journals	3.26	1.84	1.42	Small gap
3	Accounting charts for illustrations	2.38	1.29	1.09	Small gap
4	Accounting posters for illustrations	2.41	1.33	1.08	Small gap
5	Accounting graphs for presenting business transactions	2.26	1.16	1.10	Small gap
6	Public address system	4.25	3.74	0.51	Small gap
7	Catalogue for displaying accounting figures	2.42	1.19	1.23	Small gap
8	Whiteboards	4.69	4.22	0.47	No gap
9	Workbook for practical accounting exercises	2.37	1.38	0.99	Small gap
Manual Accounting Materials					
10	Invoice	3.01	1.28	1.73	Moderate gap
11	Receipts	2.14	1.06	1.08	Small gap
12	Deposit slip/bank teller	2.32	1.17	1.15	Small gap
13	Cheque book	2.09	1.08	1.01	Small gap
14	Debit note	2.13	1.09	1.04	Small gap
15	Credit note	2.34	1.11	1.23	Small gap
16	Payment voucher	3.06	1.24	1.84	Moderate Gap
17	Bank statement	1.71	1.05	0.66	Small gap
18	Promissory notes	1.86	1.13	0.73	Small gap
19	Waybill	2.15	1.07	1.08	Small gap
20	Sales journals	1.99	1.07	0.92	Small gap
21	Purchases journal	2.08	1.13	0.95	Small gap
22	Return outwards journal	2.25	1.19	1.06	Small gap
23	Return inwards journal	2.17	1.10	1.07	Small gap
24	General journal	2.39	1.28	1.11	Small gap
25	Single column cash book	2.31	1.19	1.12	Small gap
26	Double column cash book	2.13	1.14	0.99	Small gap
27	Three column cash book	2.23	1.20	1.03	Small gap
28	Petty cash book	2.18	1.19	0.99	Small gap
29	Debtor's ledger	2.00	1.35	0.65	Small gap
30	Creditor's ledger	2.17	1.26	0.91	Small gap
31	Private ledger	2.05	1.07	0.98	Small gap
32	Real ledger	2.14	1.18	0.96	Small gap
33	Nominal ledger	2.29	1.12	1.17	Small gap
Digital Accounting Materials					
34	Computer (desktops)	2.32	1.14	1.18	Small gap
35	Computer (laptops)	2.17	1.09	1.08	Small gap

36	Televisions	2.10	1.13	0.97	Small gap
37	Film strips	1.95	1.09	0.86	Small gap
38	Opaque projectors	1.86	1.07	0.79	Small gap
39	Multimedia projectors	1.71	1.10	0.61	Small gap
40	Interactive whiteboards	1.63	1.04	0.59	Small gap
41	Slide projectors	1.61	1.06	0.55	Small gap
42	Internet facilities	2.22	1.18	1.04	Small gap
43	Sage software	1.53	1.10	0.43	No gap
44	QuickBook software	1.84	1.15	0.69	Small gap
45	Peachtree software	1.79	1.12	0.67	Small gap
46	Pastel software	1.65	1.06	0.59	Small gap
47	Tally software	1.62	1.09	0.53	Small gap

The above data is summarized on Table 2

Table 2

**Summary of the Mean and Computed Gap on the Extent of Provision of Instructional Materials for Implementing Accounting Education Curriculum**

S/N	Clusters of Instructional Materials	Mean of educators	Mean of students	Difference (Gap)	Remarks
1.	Basic Classroom Materials	3.22	2.32	0.90	Small gap
2	Manual Accounting Materials	2.22	1.16	1.06	Small gap
3	Digital Accounting Materials	1.86	1.10	0.76	Small gap
	Total Mean and Computed Gap	2.43	1.53	0.91	Small gap

The data in Table 1 show that accounting educators rated two instructional materials for implementing the curriculum as very much provided, rated one as much provided, three as moderately provided and 41 as little provided. Also, the graduating students rated one instructional material for implementing the curriculum as very much provided, rated two as highly provided, one as moderately provided and 41 as very little provided. However, the cluster mean and computed gap in Table 2 indicated that only small gap exists between accounting educators and graduating students on the extent of provision of instructional materials for implementing accounting education curriculum. Collectively, accounting educators and graduating students agreed that instructional materials were little

provided for implementing accounting education curriculum in federal colleges of education in South-South Nigeria. Also, small gap exists between accounting educators and graduating students on the extent of provision of instructional materials for implementing accounting education curriculum.

**Null Hypothesis 1**

There is no significant difference in the gap that exists between accounting educators and graduating students' mean ratings on the extent of provision of instructional materials for implementing accounting education curriculum in federal colleges of education in South-South Nigeria.

Table 3

**Summary of the Gap that Exist in the Mean Ratings between Accounting Educators and Graduating Students’ on the Extent of Provision of Instructional Materials for Implementing Accounting Education Curriculum**

Variable	N	$\bar{X}$	SD	df	p-value	Decision
Accounting educators	59	44.02	4.61	194	0.76	Not Significant
Graduating students	137	39.86	3.79			

Table 3 shows that the p-value of 0.05 at 194 degree of freedom is greater than the alpha value of 0.05 ( $p > 0.05$ ). This means that the gap that exists in the mean ratings between of accounting educators and graduating students on the extent of provision of instructional materials for implementing accounting education curriculum in federal colleges of education in South-South Nigeria is not significant. Therefore, the null hypothesis of no significant difference between the two groups is not rejected.

**Analysis of Qualitative Data**

Accounting educators that participated in the semi-interview were coded (AE) and graduating students were coded (GS).

**Theme 1: Paucity of funds**

The first theme was derived from the responses on the provision of instructional materials for implementing accounting education curriculum in federal colleges of education. All the participants (11/11) submitted that accounting based instructional materials for teaching are not available in the federal colleges of education in South-South Nigeria. Below are some of the participants (AE 2, AE 4, AE 5, GS 1, GS 2, GS 5 and GS 6) comments:

- One educator (shakes his head) and said *“Due to lack of funds, there are no teaching and learning materials on the ground for teaching accounting education courses in the colleges”*. (AE 2)

- Another educator (immediately asked the researcher, *“hello, are you not in Nigeria”?*) and (smiled with hands on her mouth for a second) and said *“There is nothing like instructional materials for teaching accounting education courses in my college”*.

She paused for a moment and said, *“The provision of instructional materials for teaching accounting education courses is so poor that we (educators) make personal efforts to provide accounting based instructional materials like cheque, invoice, cash book and journals for teaching”*. (AE 4)

- *“Colleges of education are not properly funded to provide instructional materials for teaching accounting education courses. As a matter of fact, the accounting based instructional materials are seen on diagrams on the chalkboard”*. (AE 5)

Regarding graduating students’ views on the provision of instructional materials for implementing accounting education curriculum in federal colleges of education (six in total) shared the view that the provision of teaching and learning materials for teaching is so poor that some of their educators go extra mile in improvising materials for teaching accounting in the

classroom. Below are some of their captured quotes:

- “The provision of instructional materials for teaching accounting education courses is not readily available because we do not see them”. (GS 1)
- “I have not seen physical copies of petty cash book, three column cash book, debit and credit note among other accounting documents in the classroom”. (GS 2)
- “The only instructional materials provided for teaching

accounting education courses in my college of education are whiteboard and textbooks”. (GS 3)

### Research Question 2

What gap exists between accounting educators and graduating students’ ratings on the extent of utilization of instructional materials for implementing accounting education curriculum in federal colleges of education in South-South Nigeria? Data relating to this research question were analysed and presented in the tables below.

Table 4  
**Mean and Computed Gap on the Extent of Utilization of Instructional Materials for Implementing Accounting Education Curriculum**

S/N	Item Statement	Mean of educators	Mean of students	Difference (Gap)	Remarks
<b>Basic Classroom Materials</b>					
1	Accounting textbooks	4.83	4.61	0.22	No gap
2	Professional accounting journals	2.29	1.14	1.15	Small gap
3	Accounting charts for illustrations	2.41	1.36	1.05	Small gap
4	Accounting posters for illustrations	2.38	1.27	1.11	Small gap
5	Accounting graphs for presenting business transactions	2.29	1.12	1.17	Small gap
6	Public address system	4.43	3.80	0.63	Small gap
7	Catalogue for displaying accounting figures	2.31	1.13	1.01	Small gap
8	Whiteboards	4.78	4.49	0.29	No gap
9	Workbook for practical accounting exercises	2.21	1.16	1.05	Small gap
<b>Manual Accounting Materials</b>					
10	Invoice	2.67	1.38	1.29	Small gap
11	Receipts	2.28	1.19	1.09	Small gap
12	Deposit slip/bank teller	2.42	1.23	1.19	Small gap
13	Cheque book	2.31	1.14	1.17	Small gap
14	Debit note	2.21	1.17	1.04	Small gap
15	Credit note	2.27	1.29	0.98	Small gap
16	Payment voucher	2.79	1.38	1.41	Small gap
17	Bank statement	2.30	1.16	1.14	Small gap
18	Promissory notes	1.99	1.23	0.76	Small gap



19	Waybill	2.28	1.12	1.16	Small gap
20	Sales journals	2.08	1.10	0.98	Small gap
21	Purchases journal	2.21	1.19	1.02	Small gap
22	Return outwards journal	2.32	1.33	0.99	Small gap
23	Return inwards journal	2.35	1.28	1.07	Small gap
24	General journal	2.43	1.46	0.97	Small gap
25	Single column cash book	2.29	1.30	0.99	Small gap
26	Double column cash book	2.26	1.22	1.04	Small gap
27	Three column cash book	2.20	1.17	1.03	Small gap
28	Petty cash book	2.31	1.14	1.17	Small gap
29	Debtor's ledger	2.25	1.26	0.99	Small gap
30	Creditor's ledger	2.31	1.35	0.96	Small gap
31	Private ledger	2.25	1.12	1.13	Small gap
32	Real ledger	2.36	1.27	1.09	Small gap
33	Nominal ledger	2.30	1.23	1.07	Small gap

**Digital Accounting Materials**

34	Computer (desktops)	2.18	1.29	0.89	Small gap
35	Computer (laptops)	2.36	1.15	1.21	Small gap
36	Televisions	2.29	1.10	1.19	Small gap
37	Film strips	2.07	1.18	0.89	Small gap
38	Opaque projectors	2.00	1.14	0.86	Small gap
39	Multimedia projectors	1.69	1.26	0.43	No gap
40	Interactive whiteboards	2.33	1.12	1.21	Small gap
41	Slide projectors	1.96	1.15	0.81	Small gap
42	Internet facilities	2.15	1.09	1.06	Small gap
43	Sage software	1.58	1.12	0.46	No gap
44	QuickBook software	1.80	1.10	0.70	Small gap
45	Peachtree software	1.62	1.21	0.41	No gap
46	Pastel software	1.74	1.10	0.64	Small gap
47	Tally software	1.80	1.17	0.63	Small gap

The above data is summarized on Table 5

**Table 5**  
**Summary of the Mean and Computed Gap on the Extent of Utilization of Instructional Materials for Implementing Accounting Education Curriculum**

S/N	Clusters of Instructional Materials	Mean of educators	Mean of students	Difference (Gap)	Remarks
1.	Basic Classroom Materials	3.10	2.23	0.85	Small gap
2	Manual Accounting Materials	2.31	1.25	1.07	Small gap
3	Digital Accounting Materials	1.97	1.08	0.81	Small gap

The data in Table 4 show that accounting educators rated two instructional materials as very highly utilized for implementing accounting education curriculum, rated one as highly utilized, two as moderately utilized and 42 as lowly utilized. Also, the graduating students rated one instructional material as very highly utilized for implementing accounting education curriculum, rated one as highly utilized and 45 as very lowly utilized. However, the cluster mean and computed gap in Table 5 indicated that only small gap exists between accounting educators and graduating students on the extent of utilization of instructional materials for implementing accounting education curriculum. In summary, accounting educators and graduating students agreed

that instructional materials were lowly utilised for implementing accounting education curriculum in federal colleges of education in South-South Nigeria. Also, small gap exists between accounting educators and graduating students on the extent of utilization of instructional materials for implementing accounting education curriculum.

### Null Hypothesis 2

The gaps that exists in the mean ratings between accounting educators and graduating students on the extent of utilization of instructional materials for implementing accounting education curriculum in federal colleges of education in South-South Nigeria is not significantly different.

Table 6

### Summary of the Gap that Exists in the Mean Ratings between Accounting Educators and Graduating Students on the Extent of Utilization of Instructional Materials for Implementing Accounting Education Curriculum

Variable	N	$\bar{X}$	SD	Df	p-value	Decision
Accounting educators	59	34.53	3.54	194	0.81	Not Significant
Graduating students	137	27.02	2.99			

Table 6 shows that the p-value of 0.05 at 194 degree of freedom is greater than the alpha value of 0.05 ( $p > 0.05$ ). This means that the gap that exists in the mean ratings between of accounting educators and graduating students on the extent of utilization of instructional materials for

implementing accounting education curriculum in federal colleges of education in South-South Nigeria is not significant. Therefore, the null hypothesis of no significant difference between the two groups is not rejected.

### Theme 2: Infrastructural issues

To answer the question on the extent of utilization of instructional materials for implementing accounting education curriculum in the federal colleges of education in South-South Nigeria, the

researcher captured the following responses from accounting educators.

- *“Well, my college is trying on the issue of providing some instructional materials like computers and projectors for teaching accounting education courses but the lack of electricity is the biggest obstacle to*

*the utilization of the few available materials for teaching*". (AE 1)

- *"We are in a campus where educators and students cannot use internet facilities for instructional delivery because the college does not have a functional and free wifi for teaching and learning, and you know that data subscription for learning is expensive"*. (AE 3)

Some of the participants attributed the poor utilization of instructional materials for teaching accounting education courses in colleges of education to their non-existence.

- *"Where are the instructional materials in the first place to describe the state of utilization for teaching"?* (AE 4)

From the graduating accounting education students' point of view, most of them (5/6) believed that enough instructional materials are not utilized for teaching accounting education courses in colleges of education in South-South Nigeria.

- One participant (with his hand lifted up in the air) said *"Sir, do not worry about the utilization of instructional materials, we have accounting lab with computers but we hardly go there for teaching and learning"*. (GS 2)
- *"Source documents are only utilized by diagrams on the chalkboards .... modern instructional materials are not utilized because our educators says that the computers and projectors are faulty"* (GS 4)
- Another participant (shakes his head with a glooming face) and said *"accounting is now electronic but our lecturers complained of no power supply and money to buy fuel for their generators to teach us how to operate the computers in the accounting lab"*. (GS 5)

## Discussion of Findings

### Extent of provision of instructional materials for implementing accounting education curriculum

Findings of the study show that accounting educators and graduating students agreed that instructional materials are little provided for implementing accounting education curriculum in federal colleges of education in South-South Nigeria. The finding of this study corresponds with Kwarteng (2014) which reported that the necessary instructional materials for accounting instructions are not fully provided in educational institutions. This finding implies that instructional materials are not available in sufficient quantities for implementing accounting education curriculum in federal colleges of education in South-South Nigeria. The poor state of provision of instructional materials for implementing accounting instruction in federal colleges of education in South-South Nigeria could be connected with the fact that both accounting educators and their graduating students rated the provision of manual accounting materials and digital accounting materials to a low extent. This finding is consistent with Nwokike (2015) who reported that instructional materials for teaching accounting education in public tertiary institutions were not provided to a large extent.

In addition, the study discovered that a small gap exists between accounting educators and their graduating students on the extent of provision of instructional materials for implementing accounting education curriculum in federal colleges of education in South-South Nigeria. This small gap means that accounting educators point of view on the extent of provision of instructional resources for implementing accounting education curriculum might be slightly different from their graduating students in federal colleges of education in South-South Nigeria. This could be why

accounting educators rated the provision of basic classroom materials to a moderate extent while graduating students rated the provision of basic classroom materials to a little extent.

On top of that, the study discovered that accounting educators and their graduating students do not differ significantly in the gap that exists in their mean ratings on the extent of provision of instructional materials for implementing accounting education curriculum in federal colleges of education in South-South Nigeria. This means that both accounting educators and their graduating students were in concordant to the awful state of provision of different categories of instructional materials for implementing accounting education curriculum in federal colleges of education in South-South Nigeria. Supporting this finding, Onyesom (2013) discovered that instructional resources are grossly inadequate in Nigerian colleges of education. It is therefore not out of place to assert that accounting educators are currently instructionally handicapped to prepare accounting education students to become professional accountants from federal colleges of education in South-South Nigeria.

### **Extent of utilization of instructional materials for implementing accounting education curriculum**

Findings of the study show that accounting educators and graduating accounting students agreed that instructional materials are lowly utilized for implementing accounting education curriculum in federal colleges of education in South-South Nigeria. The finding is in tandem with Woko and Cheta (2016) which reported that instructional materials are not fully used in teaching accounting in educational institutions. This means that the requisite instructional materials for facilitating effective implementation of accounting education curriculum are not utilized in federal colleges of education in South-South Nigeria. The unpleasant status of utilization

of instructional materials for implementing accounting instruction in federal colleges of education in South-South Nigeria could be attributed to the fact that accounting educators and their graduating students rated the utilization of manual accounting materials and digital accounting materials to a low extent. This finding is in agreement with Akamigbo and Eneja (2020) which reported that educators are not using the appropriate instructional materials in the implementation of accounting education curriculum.

Also, the study discovered that a small gap exists between accounting educators and their graduating students on the extent of utilization of instructional materials for implementing accounting education curriculum in federal colleges of education in South-South Nigeria. This small gap means that accounting educators point of view on the extent of utilization of instructional resources for implementing accounting education curriculum might be slightly different from their graduating students in federal colleges of education in South-South Nigeria. This could be why accounting educators rated the utilization of basic classroom materials to a moderate extent while graduating students rated the utilization of basic classroom materials to a low extent.

Not to mention, the study discovered that the gap that exists in the mean ratings between of accounting educators and their graduating students on the extent of utilization of instructional materials for implementing accounting education curriculum in federal colleges of education in South-South Nigeria is not significant. This means that both accounting educators and their graduating students were in consentient that the utilization of different categories of instructional materials for implementing accounting education curriculum is ridiculously low in the federal colleges of education in South-South Nigeria. This finding aligned with Okoro (2018) who discovered that multimedia and hypermedia technologies are not fully

utilized in Nigerian schools as well as Onokpaunu (2016) which reported that the use of web-based technologies in Nigerian tertiary institutions is at a very low extent. Given the current state of utilization of instructional materials, it is therefore not out of place to averred that the teaching and learning process of accounting education in federal colleges of education in South-South Nigeria cannot satisfactorily ease accounting education students into the operational workings of the accounting profession upon graduation.

### Conclusion

Instructional materials provide a reliable mean of supplementing accounting educators' efforts to capture students' attention, increase academic retention, improve comprehension and foster academic motivation among students to learn more in the classroom. However, the study concluded that the poor state of provision and utilization of instructional materials for implementing accounting education curriculum in South-South Nigeria means that graduating students may lack hands-on experiences that further widen the gap between theory and practice of accounting. Consequently, graduating students may not be able to efficiently operate the available technological equipment and softwares for accounting activities in the workplace after graduation.

### Recommendations

Based on the findings of the study, the following recommendations were made.

1. Accounting educators should call the attention of the federal government and other educational stakeholders for the provision of 21<sup>st</sup> century instructional materials that can effectively facilitate the implementation of accounting education curriculum in federal colleges of education in South-South Nigeria. This sensitization can quicken the procurement and distribution of accounting based materials for effective teaching and learning of accounting education in colleges of education.
2. Management of colleges of education should regularly arrange training and re-training programmes for accounting educators on the use of modern instructional materials available for teaching and learning of accounting education courses in federal colleges of education in South-South Nigeria. This will enable graduating accounting education students to stay in touch with the all the manual and digital office instruments used in today's accounting workplace without pressure.

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