

TEACHER FACTORS AFFECTING ACADEMIC PERFORMANCE OF  
UNDERGRADUATE STUDENTS OF VOCATIONAL STUDIES:  
ACCOUNTING EDUCATION PERSPECTIVE

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**Abstract**

*The role of the teacher / lecturer in nation building cannot be overemphasized. This is because central to the success or failure of the education sector is the teacher / lecturer. The quality of lecturers paraded by the education sector determines to a great extent what the next generation would look like. Recently, lecturers have faced serious assaults and wide-range criticism as being part of the reasons students perform poorly in academics and after graduation through various acts ranging from laziness, ignorance, apathy, lassitude, to impartation of wrong information among others. This paper therefore is an investigation of the extent to which lecturers' negative tendencies promote poor performance among accountancy undergraduate students of Imo state. To achieve this purpose, research questions are raised, hypotheses are formulated, and a review of related literature carried out. The population of the study comprise the 40 lecturers and 40 (all levels) students' course representatives of accountancy department of the two federal higher education institutions in Imo state that issue certificates in accounting studies. The institutions are: the Alvan Ikoku Federal College of Education, and the Federal Polytechnic Nekede, all in Owerri. The whole 80 are equally selected as sample size of the*

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*study. The descriptive survey method is used to gather data. Three research questions are drawn to guide the study. A questionnaire titled "Questionnaire for Respondents" (QFR) of reliability coefficient of 0.83 is administered on the respondents, and all of them are successfully returned. The mean is used to analyze the data, while stated hypotheses are statistically tested with Z-test at 0.05 significant level. The results of the study indicate that lecturer / teacher related factors impede academic performance of accountancy undergraduate students of Imo State. One of the recommendations proffered is implementation of the SMART option of (re) Skill, (re) Motivate, (re) Activate, Retain, and (re) Train accounting lecturers, as reported in Alachi (2014), to drastically reduce, if not eliminate the impasse.*

Vocational education is that part of education that prepares students / undergraduates for specific trades, crafts, and careers after graduation. Considering the numerous benefits accruable from this aspect of education such as job creation, revenue generation, encouragement of growth and economic development, among others, government has encouraged the viability of this aspect of education and its sustenance through various policies and programmes. The latest has been the inclusion of entrepreneurship education as a discipline or course in the curricular of study of most tertiary education institutions in the country. Accounting is one course in the vocational studies that equips students with skills and competences they required to be gainfully employed after graduation. However, available facts and figure show that students' performance in this area in school and at places of work upon graduation and training has been abysmally poor, as most graduates from the studies have proven to be both unemployable on one hand, and not able to create jobs on the other hand. This is evident in the high rate of unemployment in the country with its attendant consequences ranging from armed robbery, kidnapping, to rape etc, the society has been experiencing in the recent past. Apart from this, the corporate world has taken a fair bite of the consequences. For example, Anao (2009) and Osisioma (2010) opined that lack of professional skills and proper ethics in the discharge of accounting functions in numerous corporate organizations have contributed largely to most of the recent global financial crisis. The duo implicated failure in accounting practice for corporate failure such as those of the energy giant; Eron (2002), world.com (2002), Global Crossing (2002), Texaco (1987), Adelphia (2002), United Airlines (2002), Kmart (2002), Parmalat and Others. In Nigeria, there are cases as evidenced in former Lever Brothers Nig. Plc (now Unilever Plc), the Union Dicon Salt Plc, and the Confectionary giant, Cadbury Nigeria Plc. There are certainly other instances of financial scandals both in Nigeria and elsewhere that are not openly admitted but are traceable to lassitude and incompetence on the part of the accountants. The wonder of this ugly trend necessitated

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this research. This wonder is heightened when one compares the cost of education to the quality of learning outcomes. The situation is not different in Imo state and its environs.

Based on this, Amadi (2005), Akintelure (1998), and Ezeagba (2014) asserted that numerous factors which include insensitivity of the nature of accounting by the lecturers, lecturers' poor qualification, poor method of teaching, and others constitute problems to undergraduate students' effective performance in accounting related courses. According to them, these factors among others render accounting students impotent in the job market after graduation. The question now is: can the lecturer who is a role model, i.e. one who inspires and energizes students be found wanting especially with the above naked allegations of lassitude and incompetence?. To advance the course of this study therefore, effort would be geared on the extent to which lecturers' inactions pose threat to learning of accounting among undergraduate students of institutions of higher learning in Imo State. Opinions of the 40 lecturers and 40 student course leaders (of all the levels) of the two federal tertiary education institutions in Imo state that issue certificates in accounting studies would be employed for data gathering purposes. The institutions are Alvan Ikoku Federal College of Education, and the Federal Polytechnic, Nekede all in Owerri. Particularly lecturers (22 for Alvan and 18 for Poly) and all level course leaders (26 for Alvan and 14 for Poly) of Accountancy Department of the institutions would be employed for the above-stated purposes. However, the two institutions and the chosen population would provide effective grounds for the generalization of findings. The study would be further structured into the following sections: Review of Related Literature, Theoretical Framework, Methodology, Analysis, Discussion, Conclusion, and Recommendations.

Though literature abound on the causes and effects of poor performances of students in academics. Most of the literature centre on secondary school education alone. Those written on tertiary level focus on general studies without narrowing them to named discipline(s) or course(s) of study. Few scholars who eventually considered accounting related issues did not separate lecturers' perspective from students' perspective of the problem, they thus treated the former with lassitude, oblivious of the fact that teachers play significant role in the development of students. The indictment on teachers' inactions as being major cause of students' poor performance in accounting, both in the school as students and outside the school (on graduation) as professionals should not be swept under the carpet, or treated with kid's gloves. Rather, it ought to be investigated because according to Alachi (2014), teachers are the main determinants of quality in education; if they (are) apathetic, uncommitted, un-inspired, lazy, immoral, anti-social, ignorant in their disciplines and impact wrong information, etc, the whole nation is doomed. Anao (2009) and Osisioma (2010) and others had asserted that lack

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of professional skills and proper ethics in the discharge of accounting functions in numerous corporate organizations are attributable to most of the recent global financial crisis. Okafor (2014) added that these are an indictment of the quality of accounting education system hence need to evaluate the quality of accounting teachers and relevance of the accounting education delivery in Nigeria. It is therefore the aim of this paper to fill these gaps and add to existing literature by empirically inquiring into the extent to which lecturers' inactions constitute a clog in the wheel of academic progress of undergraduate accounting students of Imo state.

Based on the foregoing, the study seeks to ascertain the various lecturer-induced factors responsible for poor performance of undergraduate students in accounting courses, with a view to suggesting lasting solutions to them. Specifically, the study aims at determining whether:

- Lecturers in institutions of higher learning in Imo state possess requisite teaching qualifications;
- Teaching methods adopted by accounting lecturers in higher institutions of learning in Imo state enhance instructions;
- Lecturers in institutions of higher learning in Imo state exhibit requisite sensitivity to the nature of accounting during lecture plan.

Sequel to the above, the researchers formulated the following null hypotheses to be tested at 0.05 significant level to further guide the study:

- Ho<sub>1</sub>:** Accounting lecturers in institutions of higher learning in Imo state significantly do not possess requisite teaching qualification.
- Ho<sub>2</sub>:** Teaching methods adopted by accounting lecturers in higher institutions of learning do not significantly enhance instructions.
- Ho<sub>3</sub>:** Lecturers in institutions of higher learning in Imo state do not significantly exhibit requisite sensitivity to the nature of accounting during lecture plan.

### **Review of Related Literature**

Oko & Uzokah (2012) observed that though government has made several efforts at improving condition in the Small and Medium Scale Businesses (SMBs) sub-sector, nothing substantive has come out of it. Among the quarters that have shared from the criticism of this setback is the education sector, particularly the School of Technical and Vocational Studies of tertiary education institutions. It is argued that while government and other stakeholders make resources available to the sector for service delivery to society, the educational sector represented by lecturers (in this instance) go to sleep. The implications include resource waste, and production of unemployable

graduates in form of finished products. Accounting lecturers are not left in this frenzy in that the discipline is an integral element of vocational studies that specializes in preparing students for occupations that require manipulative skills, knowledge, attitude, competencies and work habits needed for self-sufficiency (Ezeagba, 2014). It is occupation-oriented because it is essentially intended to provide skills and manpower for commerce and industry in any nation. (Azikiwe, 1995, in Ezeagba, 2014). However, happenings in work environments show that graduates of accounting, hardly make positive impact at various places of endeavour they find themselves. To buttress this point, Okafor (2012) remarked that lack of skills and proper ethics in the discharge of accounting functions in numerous corporate organizations have contributed largely to most of the recent financial crisis and collapse of businesses the world has experienced in the recent past. This was corroborated by Anao (2009) and Osisoma (2010) when they implicated failure in accounting practice for corporate failures.

Given this position, it is justifiable to assert that the ever-increasing poor performance in accounting by the students in examinations is an indictment on accounting lecturers themselves. Because according to Okafor (2012), the collapse of corporations has far-reaching implications on the validity and relevance of accounting education delivery. Upon this, Akintelure (1998), Amadi (2005), and Ezeagba (2014) noted that methods of teaching, poor qualification of lecturers, their insensitivity to the nature of accounting, and unpreparedness to lectures, etc are factors that contribute to poor performance of students in the area.

Taking a cue from this, Oloidi (2003) emphasized that some of the factors responsible for defective learning of accounting among students is method of teaching. He augured that some lecturers do not usually prepare for lectures. However, Edison & Luciano (2015) opined that countless factors influence the lecturer in the choice of the resources and method to be used in classroom such as cost, subject area, preparation time, knowledge of the method, risk of non-acceptance, students' feedback, incentives from institution, characteristics of the group, and others. Popham (1973) in Ezeagba (2014) added that among all these, environmental factor is most influential in the choices lecturers usually make. Considering the prevailing circumstances, Edison & Luciano (2015) advised that knowledge of learning styles of students is imperative. Based on this, they recounted the Kolb's learning theory which emphasizes that learners rely on four different models: Immediate Concrete Experience (CE), Reflection and Observation (RO), Abstract Concepts (AC), and Active Experimentation (AE). The implication of this is that knowledge of this adds to the lecturer's decisional tools towards better choice of teaching method. Corroborating the philosophy of this theory, Duff & Mekinstry (2007) added that learners' perception impacts on instruction to a

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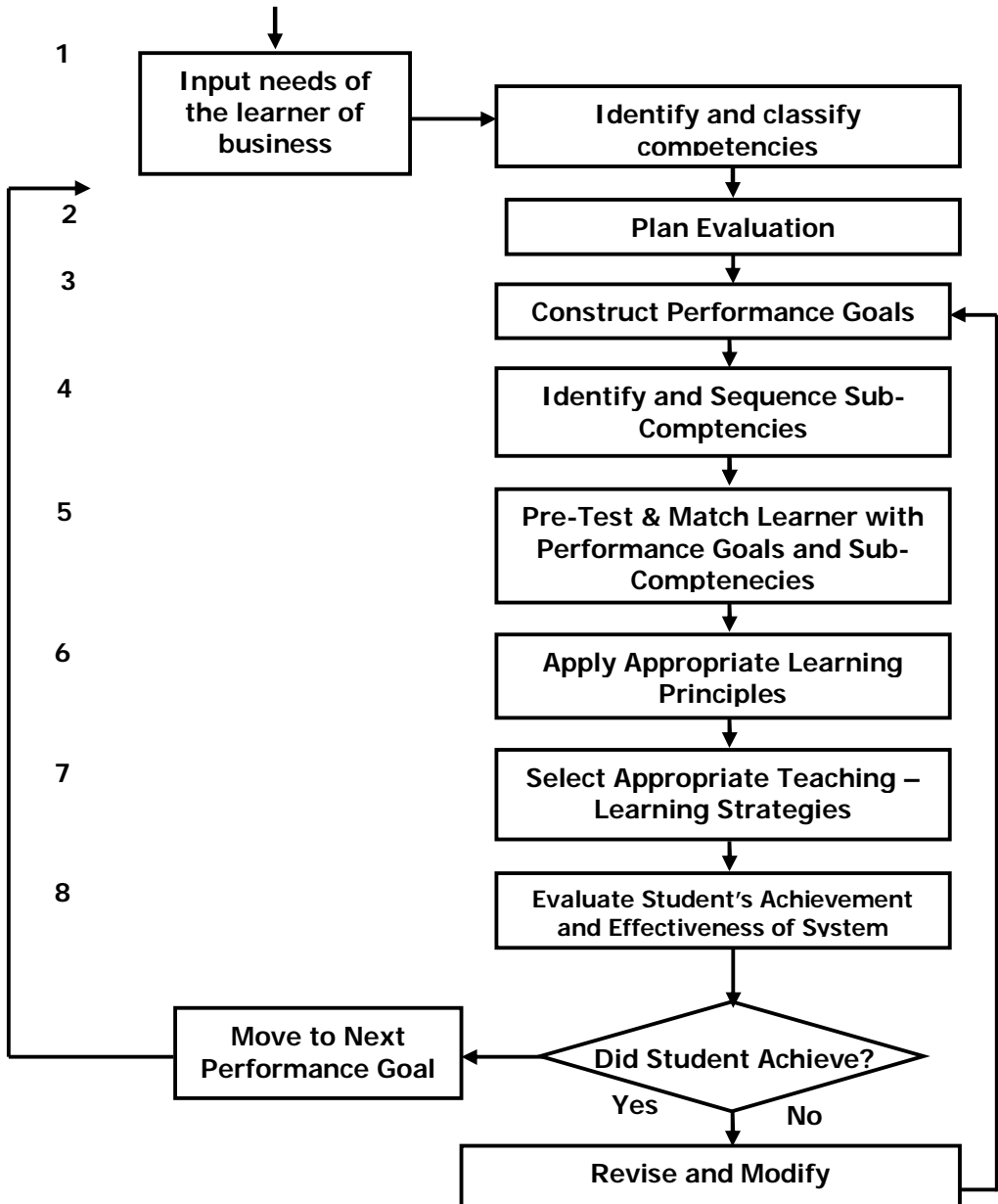
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greater extent than teaching methods. They maintained further that perception of a good learning environment influences students towards deep approaches to studying and vice-versa. To this end, Fernandez (1992) opined that quality teaching skills are usually observed from demonstration of teaching competence, class engagement, and motivational skills.

Kibbos & Oguniyi (2003) in Amadi (2008) regretted that most lecturers fail to put these into consideration during lecture plan. According to them, the dominant method of teaching accounting has been expository approach, where the lecturer stands most of the time giving verbal explanation in the form of talk-and-chalk, while students listen and write notes from the chalk board. Yusuf (2015) corroborated this and further added that the method (which is traditional in nature) is learner-passive and thus advised that it should be replaced with learner-centered and facilitated emphasis. Yusuf maintained that new technologies require lecturers to reflect on the basis of their work, which are the pedagogical assumptions of their practices. Okafor asserted further that the teacher-centered approach is grossly inadequate and unacceptable because it lacks creativity, and does not encourage in-depth analysis and detailed interpretation of problems. She noted also that most lecturers rely on this method because they face intimidation by large class size and diverse mix of students in most accounting lectures. She however, concluded that the learner-centered approach is most appropriate for courses such as accounting due largely to the fact that it emphasizes guided discussion, group work, exposition, case study, to mention but a few. In the words of Okafor, “effective accounting delivery lays emphasis on skill building and development of problem solving techniques; the learning process in accounting should concentrate more on the comprehension of skills rather than the solution of problems; the primary concern of the teacher should be to develop the ability of the students to think”. According to her, the learner-centered approach facilitates the process. Edison & Luciano (2015); and Amadi (2008) also shared this view. Contributing to this, Enamiroro (2014) opined that students do not want to be passive learners. They demand learning experiences that are inquiry-based, engaged, and experimental than the past.

In as much as this, Duppe (1991) in Edison & Luciano enumerated the following as necessary competencies of a professional that the educator should bear in mind during the teaching process: professionalism, knowledge of business environment, communication skills, leadership development, knowledge of accounting, auditing and taxation, and ability to make decisions etc. He maintained that through the appropriate use of teaching methods, the lecturer is capable of inculcating proper instruction into the students. Edison & Luciano (2015) however posited that lecturers in business education to which accounting is one, should adopt the following process of delivering lecture:

**Figure 1: Teaching – Learning Systems for Business Education**



**Source: Edison & Luciano (2015)**

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Ezeagba (2014) added that to improve instruction, every accounting department of all academic institutions ought to have an accounting laboratory. He defined an accountancy laboratory as a special room equipped with materials and equipment such as ledger cards, long span chalk board rules in ledger form, sample source documents, sample currency notes, adding and listening machines, electronic calculators, duplicating machines, over-head projectors, tape recorders with playbacks, flip charts, boards, magnetic boards, TV and video etc, all of which are used for practical lessons. Edison & Luciano (2015) added computer and internet to the fold.

In another development, Kibbos & Oguniyi (2003) opcit noted that those who now occupy the vacuums created as a result of the talked-about brain-drain syndrome do not go for training to update themselves for the jobs they have taken and positions they have assumed. They pointed out also that the situation has negatively impacted on their ability to access and operate digital technology and the internet during instructions. It is important to note at this juncture that though most academic institutions in Nigeria lack these modern facilities for learning purposes, even if they are available, most of the lecturers and students find it difficult to explore and operate them during lessons due to orientation issues. Another point to consider under this aspect is the observed large number of junior accounting lecturers in institutions of higher learning over and above those in the senior cadre. A survey conducted by Okafor (2012) on staff placement of university lecturers in Nigeria revealed that about 90% of them are below the position of senior lecturers. That is to say that the academic cadre of Nigerian tertiary institutions is “bottom heavy”. The impact of this lopsided structure, according to Okafor, on the quality of graduate output and capacity of accounting departments to undertake in-depth research is clearly made manifest. This is however against the NUC (2004) directive that all tertiary education institutions especially university lecturers should obtain their PhD degrees by the end of 2009, and should register with relevant professional bodies in their disciplines to encourage cross-fertilization of ideas. This directive, according to Okafor, underscores the fact that many academic staff of accounting departments has no relevant practical exposure and therefore cannot give appropriate examples to illustrate or support theory and principles.

Apart from this, Akintelure (1998) blamed the problem on accounting lecturers’ insensitivity to the nature of accounting when planning instructional activities in the classroom. He maintained that lecturers fail to recognize that accounting as a course is not among those that can be mastered by mere memorization of basic rules; it requires total commitment, wide range of knowledge and intensive practice in application. On this note, we would conclude this section by pointing out that lecturers / teachers are



usually looked up to as role models and people with perfection, society wise. Thus, they ought not be associated with anomalies of this sort, especially where it concerns their major area of primary assignment – lecture delivery. This is because as human resource developers, they should be celebrated by tales of positive impact of their contributions to nation building via teaching. The recent aspersion on their reputation therefore leaves much to be desired. The earlier they rise up to the occasion and perform the needful, the better these large scale assaults are nipped in the bud.

### **Theoretical Framework**

However, this paper is guided by two theories: the stimulus Response (SR) theory of Thorndike (1998) and the Cognitive Development theory of Piaget (1975). According to the SR theory, learning takes place as a result of associations forming between stimuli, and that such associations (or habits) become strengthened or weakened by the frequency of the SR pairing. Thorndike asserted further that the paradigm for SR theory is based on trial and error in which certain responses come to dominate others, due largely to reward. These reward he observed, could be positive or negative depending on situations. Relating this theory to teaching and learning accounting, Iheonunekwu, Orji, Igboke and Ijezie (2015) noted that a response is an event which is elicited by a stimulus. They also classified instructional materials, conducive environment, method of teaching, etc, as stimuli that negatively or positively influence learning, depending on how enriched and suitable they are.

In a related development, Piaget opined that a child's intellectual development occurs in four stages that are associated with age levels. He thus posited that students learn better when they are able to articulate knowledge through inquiry and experimentation. Commenting on the educational implications of this theory, Odeghe, Orjiako, Ihionu and Obi (2015) stated among others that accounting content and presentation should be handled with consideration of the learners' age and ability and that constant experimentation is required in accounting education to satisfy learners' conception in reasoning out problems as they manipulate materials.

From the foregoing, it is observed that opinions of most of the authors are that accounting is a pragmatic subject (course), the knowledge which requires learner-centered approach. This is because in the words of Okafor (2012), learner-centered approach emphasizes guided discussion, group work, exposition, case study, and practice. Their views are however captured within the intent and content of these two theories.

**Materials and Method**

The descriptive survey design was adopted in the study. Descriptive survey is that in which the researcher collects data from a large sample drawn from a given population and describes certain features of the sample as they are, at the time of the study (Ayibatari, 2015). The population was 80 made up of all the lecturers (22, 18 respectively for Alvan and Polynekede) and all level course representatives (26, 14 respectively for Alvan and Polynekede) of Accountancy Department of the two federal tertiary education institutions in Imo state that issue certificates in accounting studies. This was grouped as 40 for lecturers and 40 for students and were all selected as sample size of the study. The purpose was to determine the extent to which teacher factor impede academic progress of a specific group of persons (undergraduate accounting students in this case). The instrument for data collection was a questionnaire titled questionnaire for respondents (QFR), and oral interview. The questionnaire was divided into two parts. The first part was aimed at generating biological data and education qualification of respondents particularly the lecturers. The second part was aimed at getting information on lecturer-related factors affecting students' performance in accounting. The questionnaire was a five point Likert type used to determine the respondents' responses with the items through the following response options: strongly agree (SA), Agree (A), Disagree (D), Strongly Disagree (SD) and Undecided (U), weighted 5, 4, 3, 2, and 1 respectively. Face validity of the instrument was established by three experts, two from psychology, guidance and counseling departments of the Imo state University, and the other one by a practicing chartered accountant in Owerri, Imo state. The reliability coefficient of the QFR was 0.83 derived using the Cronbach alpha technique. All the 80 copies administered were returned 100% perhaps because of the face-to-face method adopted. The mean and z-test were respectively used to analyze the data and test stated hypotheses. The criterion mean score of the data collected was 3.00. The description is as follows:

$$\begin{matrix} \text{SAA} & \text{D} & \text{SD} & \text{U} & = & \frac{15}{5} & = & 3.00 \\ 5 & 4 & 3 & 2 & 1 & & & \end{matrix}$$

**Analysis**

Hence, stated hypotheses were tested thus:

**H<sub>01</sub>:** Accounting lecturers in institutions of higher learning in Imo state significantly do not possess requisite teaching qualifications.

To test this hypothesis, the data obtained is presented in table 1 below:

**Table 1:** Z-Test Computation for Test of Hypothesis I

Responses	Lecturers						Students					
	Scores (X)	Frequencies (F)	Fx	X - X̄	(X - X̄) <sup>2</sup>	F(X-X̄) <sup>2</sup>	Scores (X)	Frequencies (F)	Fx	X - X̄	(X - X̄) <sup>2</sup>	F(X-X̄) <sup>2</sup>
SA	5	4	20	2.2	4.84	19.36	5	20	100	1.2	1.44	28.8
A	4	5	20	1.2	1.44	7.20	4	8	32	0.2	0.04	0.32
D	3	10	30	0.2	0.04	0.40	3	3	9	-0.8	0.64	1.92
SD	2	20	40	-0.8	0.64	12.80	2	2	4	-1.8	3.24	6.48
U	1	1	1	-1.8	3.24	3.24	1	7	7	-2.8	7.84	54.88
Total	-	40	111	-	-	43	-	40	152	-	-	92.4

Source: Field Survey, 2016

$$\begin{aligned}
 \bar{X}_1 &= 2.8 & \bar{X}_2 &= 3.8 \\
 S_1 &= 6.6 & S_2 &= 9.6 \\
 n_1 &= 40 & n_2 &= 40 \\
 Z &= \frac{2.8 - 3.8}{\sqrt{\frac{(40-1)(6.6) + (40-1)(9.6)}{40 + 40 - 2} \left[ \frac{1}{40} + \frac{1}{40} \right]}} \\
 Z &= -1.57
 \end{aligned}$$

**Decision:** Ho1 not rejected since Z – computed (- 1.52) is less than z-critical (1.96). This implies that accounting lecturers in institutions of higher learning in Imo state significantly do not possess requisite teaching qualifications.

**Ho2:** Teaching methods adopted by accounting lecturers in institutions of higher learning in Imo state do not significantly enhance instruction.

In testing this hypothesis, the data gathered were employed and result obtained is presented in table 2 below.

**Table 2:** Z-Test Computation for Test of Hypothesis

Responses	Lecturers						Students					
	Scores (X)	Frequencies (F)	Fx	X - X̄	(X - X̄) <sup>2</sup>	F(X-X̄) <sup>2</sup>	Scores (X)	Frequencies (F)	Fx	X - X̄	(X - X̄) <sup>2</sup>	F(X-X̄) <sup>2</sup>
SA	5	3	15	2.2	4.84	14.52	5	10	50	1.07	1.15	11.5
A	4	2	8	1.2	1.44	2.88	4	20	80	0.07	0.01	0.2
D	3	22	66	0.2	0.04	0.88	3	8	24	-0.93	0.87	6.96
SD	2	10	20	-0.8	0.64	6.40	6.40	2	1	2	-1.93	3.73
3.73	1	3	3	-1.8	3.24	9.72	1	1	1	-2.93	8.59	8.59
Total	-	40	112	-	-	34.40	-	40	157	-	-	30.98

Source: Field Survey, 2016

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$$\begin{aligned} \bar{X}_1 &= 2.8 & \bar{X}_2 &= 3.93 \\ S_1 &= 5.9 & S_2 &= 5.57 \\ n_1 &= 40 & n_2 &= 40 \\ Z &= \frac{2.80 - 3.93}{\sqrt{\frac{(40-1)(5.9) + (40-1)(5.57)}{40 + 40 - 2} \left[ \frac{1}{40} + \frac{1}{40} \right]}} \end{aligned}$$

$$Z = -2.11$$

**Decision:** Ho2 not rejected since Z – Computed (-2.11) is less than Z-critical (1.96). The implication of this is that teaching methods adopted by accounting lecturers in Institutions of higher learning do not significantly enhance instruction.

**Ho3:** Lecturers in institutions of higher learning in Imo state significantly do not exhibit requisite sensitivity to the nature of accounting during lecture plan.

To test this hypothesis, the data obtained is presented in the table 3 below:

**Table 3: Z-Test Computation for Test of Hypothesis III**

Responses	Lecturers						Students					
	Scores (X)	Frequencies (F)	Fx	X - X̄	(X - X̄) <sup>2</sup>	F(X-X̄) <sup>2</sup>	Scores (X)	Frequencies (F)	Fx	X - X̄	(X - X̄) <sup>2</sup>	F(X-X̄) <sup>2</sup>
SA	5	1	5	2.47	6.10	6.10	5	10	50	1.9	3.61	636.1
A	4	1	4	1.47	2.16	2.16	4	11	44	0.9	0.81	8.91
D	3	23	69	0.47	0.22	5.06	3	1	3	-0.1	0.01	0.01
SD	2	8	16	-0.53	0.28	2.24	2	8	16	-1.1	1.21	9.68
U	1	1	1	-1.53	2.34	16.39	1	10	10	-2.1	4.41	44.1
Total	-	40	101	-	-	31.95	-	40	123	-	-	98.8

**Source:** Field Survey, 2016

$$\begin{aligned} \bar{X}_1 &= 2.53 & \bar{X}_2 &= 3.1 \\ S_1 &= 5.65 & S_2 &= 9.94 \\ n_1 &= 40 & n_2 &= 40 \\ Z &= \frac{2.53 - 3.10}{\sqrt{\frac{(40-1)(5.65) + (40-1)(9.94)}{40 + 40 - 2} \left[ \frac{1}{40} + \frac{1}{40} \right]}} \end{aligned}$$

$$Z = -0.92$$

**Decision:** Ho3 not rejected since Z-calculated (-0.92) is less than Z-tabulated (1.96). This implies that lecturers in institutions of higher learning in Imo state

significantly do not exhibit requisite sensitivity to the nature of accounting during lecture delivery.

### **Discussion of Findings**

The study clearly found out that most of the accounting lecturers in institutions of higher learning in Imo state do not possess required teaching qualifications. Analysis on this issue revealed a mean score of 3.3 which is equally greater than 3.00, the expected mean score. Again, the first part of the questionnaire filled out by the lecturers revealed that the academic cadre is “bottom-heavy” with over 85% of the staff clustering in the lower cadre and only 15% occupying positions in the upper cadre. The implication of this lopsided structure on the quality of graduate output and capacity of accounting departments to undertake indepth research is obvious. The results also revealed that very few lecturers has attained the prescribed minimum academic staffing standards in accounting discipline, and that some are qualified only on paper. This underscores the observation of Okafor (2012) that many academic staff of accounting departments has no relevant practical exposure and therefore cannot give appropriate example to illustrate or support theory and principle.

Findings also show that teaching methods adopted by accounting lecturers in institutions of higher learning in Imo state do not significantly enhance learning of courses in the area. Analysis on this showed a mean of 3.37 which is greater than 3.00, the expected mean score. The study equally reveals that due to large class size, most of the lecturers employ teacher-centered approach where they (the lecturers) do most of the talking while students listen, take notes and engage less in practice. This supports the assertions of Oguniyi (2003), Yusuf (2015), Edison and Luciano (2015) and others that the dominant method of teaching the course has been the teacher-centered approach where the teacher stands most of the time giving verbal explanation in the form of talk-and-chalk, while students listen and write notes.

Furthermore, the results indicate that most lecturers in institutions of higher learning in Imo state hardly exhibit requisite sensitivity to the nature of accounting during lecture plan. Though, analysis on this showed a mean of 2.81 against the expected mean score of 3.00. However, the result of our analysis does not differ from the observations of Akintelure (1998) who stated among others things that lecturers are usually not sensitive to the nature of accounting, especially when planning instructional activities in the classroom. This observation equally supports the findings of this research which include (a) periods allotted to accounts during lectures are usually not enough to accommodate adequate practical illustrations (b) inspite of this, lecturers

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come late to classes (some hardly attend), (c) as a result of (a) and (b), topics are hastily taught through a rundown process, thus exposing students to learning by rote, devoid of practical experience.

### **Conclusion**

From the above findings, it is deduced that lecturer-related factors pose hindrance to the academic performance of undergraduate accounting students of Imo state. This however has multiplicity effect on the extent to which accounting graduates properly adjust in society after graduation. Given this position, we conclude that these predicaments equally play out in other institutions of higher learning in Nigeria, and therefore are among the very many factors responsible for the stagnation of the national economy.

### **Recommendations**

Based on the research findings, the following recommendations are made:

- i. The number of accounting lecturers in our institutions of higher learning is not adequate enough to warrant sack and relief of duties. In this case, it is necessary that existing ones are properly integrated through the SMART option of Jegede (2002) as reported in Alachi (2014) which calls on government to (re) Skill, (re) Motivate, (re) Activate, Retrain and (re) Train accounting lecturers. This will go a long way to cushioning the effects of the much talked about brain-drain syndrome experienced in the system and also build the teacher of the nation's dream. Activities in the SMART strategy include imparting skills to the lecturer through sponsorship to attain more heights in educational qualification. Not only that, the lecturers on their own should aspire to belong to at least one of the ever-growing number of professional accounting bodies. The advantages are many. First, the professional bodies organize Mandatory Continuing Professional Education (MCPE) regularly for members. Attendance at such seminars helps lecturers to keep abreast of developments in the accountancy profession. Secondly, such seminars provide opportunities for academic paper presentation and publications. Membership of professional accounting bodies obviously has cost implications. Thus, government through the institutions should fund membership of academic staff, or at least work out a cost sharing arrangement with the staff. As part of staff development strategy embedded in SMART, accounting lecturers should partner with practicing accounting firms, commercial organizations, and colleagues in other institutions during long vacations, sabbatical and research leaves. Also, the academic institutions should always organize in-service training for lecturers who are deficient in teaching methodology.

- ii. Effective accounting education delivery lays emphasis on skills building and development of problem solving techniques. The primary concern of the accounting lecturer should therefore be to develop the ability of students to think. Using the traditional teacher-centered approach will not help in the realization of this objective. Hence, learner-centered approach is inevitably required because students demand learning experiences that are engaged, and experimental in nature. Inquiry-based or problem-based technique is the most popular of all the learner-centered approaches in the field of accounting because it helps students explore how theories and principles learnt in the class interface with real-life situations.
- iii. To be able to discharge his / her duties creditably, every academic staff requires a spacious office accommodation to facilitate research and relationship with students. Availability of equipped office accommodation, seminar rooms, classrooms, accounting laboratories, journals, etc, should be seen a pre-requisite for accounting education delivery. Also, students should be exposed to standard, well-researched textual materials published by reputable publishers. The practice of compelling students to hang-on exclusively to poorly edited and self-authored textbooks is unacceptable. Accounting standards should mainly form the base material for teaching accounting courses.
- iv. In relation to the problem of large class size highlighted earlier in this paper, efforts should be made by accounting departments to operate within the prescribed 1:30 staff / student ratio prescribed by the NUC, NCCE, NBTE, and other regulatory bodies for undergraduate programme in accounting. An easy approach to achieve that objective would be to drastically reduce the intake of students. However, given the massive pressure for intake into accounting programmes, students' intake reduction is certainly a sub-optimal solution. The ideal solution therefore is to expand the tutorial staff through more attractive remuneration packages and research grants for accounting lecturers.
- v. Curriculum of vocational and technical studies should be readjusted to accommodate more periods for courses that require practical experience. The only way this can effectively be achieved is by increasing the number of years of graduation of students in the various departments. There is no gain hurrying into graduation when learning experiences have not been mastered and course outlines not yet covered. Also, the moribund students' Industrial Training (IT) should be revitalized and made compulsory for the students of accountancy. The scope of the exercise should be widened to include certain practical evaluations students must

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face on arrival from the experience, to test the extent to which they participated in the exercise. The evaluation process should be supervised and rules and regulations guiding the experience should be strictly adhered to. This will among other things prepare the students for the challenges in the world after graduation.

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