



QUALITY ASSURANCE IN CURRICULUM IMPLEMENTATION OF ACCOUNTING COURSES IN NIGERIA TERTIARY INSTITUTIONS

Michael Chidiebere Ekwe¹ --- Chigozie Kenneth Abuka²

^{1,2}*Department of Accountancy, Faculty of Management Sciences, Enugu State University of Science and Technology, Enugu State of Nigeria*

ABSTRACT

Effective teaching and learning have been identified to significantly depend on the degree of quality assurance in the teaching methods as well as the adequacy of the course curriculum. This paper therefore, appraises the degree of quality assurance in the teaching of accounting courses in tertiary institutions in Nigeria. It aims at ascertaining the adequacy of accounting curriculum among the tertiary institutions in the country and to ascertain the extent of quality assurance of the lecturers. It adopted the descriptive research design and data were generated from accounting lecturers and operators of education in the country by means of questionnaire. The data analysis was conducted by mean scores and standard deviation of the responses. The hypotheses were tested using the students' t-test statistics. The result of the analysis reveals that the teaching methodology used by accounting lecturers is rarely evaluated. Most lecturers still used traditional methods of teaching accounting which neither enhances students' neither learning nor interest in the course. Also the results show that the accounting curriculum is adequate. Finally, the result reveals that many of the accounting lecturers are not computer literate especially on modern methods and packages in accounting. It was therefore recommended that the Ministry of Education in conjunction with the supervising agencies should ensure regular training of accounting lecturers by organizing in-service training programmes. Also to involve accounting lecturers in the curriculum planning and development for the accounting courses and regularly carry out a review of the accounting curriculum to ensure that modern topics in accounting are brought into the curriculum. Finally, a close supervision of the lecturers is important to ensure that the accounting curriculum is adequately covered.

Keywords: Quality assurance, Teaching methods, Accounting curriculum, Tertiary institutions.

Received: 13 August 2014/ **Revised:** 3 September 2014/ **Accepted:** 6 September 2014/ **Published:** 9 September 2014

Contribution/ Originality

This study contributes in the existing literature, being the first empirical investigation of the quality assurance in the curriculum of accounting courses in tertiary institutions in Nigeria. The study primarily finds and documents that regular review of accounting curriculum is essential for producing high quality accounting graduates that will easily adapt to the ever changing business world.

1. INTRODUCTION

The goal of accounting education is primarily to produce competent, skillful and dynamic accounting lecturers/teachers, office administrators and businessmen and women that will effectively compete in the business world for work. According to [Chukwu \(2004\)](#), accounting is the process of recording, classifying, summarizing, analyzing and interpreting financial transactions and communicating the results thereof to interested users.

[Asaolu \(2002\)](#) posits that accounting is the process of recording, classifying, selecting, measuring, interpreting, summarizing and reporting financial data of an organization to the users for objective assessment and decision making. Accounting therefore, is a service activity and its function is to provide quantitative information, primarily financial in nature, about economic entities that is intended to be useful in making economic decisions ([Okoli, 2013](#)). It provides quantitative and financial information about economic entities to statement users so that they could make informed judgment and better decision.

Financial accounting is one of the business subjects taught at the tertiary institutions in the Nigeria educational system. [Igben \(2004\)](#) defines financial accounting as the process of collecting, recording, presenting and analyzing /interpreting financial information for the users of financial statements. Accounting therefore is a skill subject which is expected to provide saleable skills to accounting graduates for self-reliance ([Okoli, 2013](#)) and also make them employable by organizations.

Quality Assurance on the other hand is the planned and systematic activities implemented in a quality system so that quality requirement for a product or service will be fulfilled. Quality assurance according to the [National Universities Commission \(2007\)](#) is a key component of successful internalization mechanism for building institutional reputation in a competitive local and global arena and necessary foundation for consumer protection. [Ogbu \(2009\)](#) states that quality assurance is a statement expressing certainty of goodness or worth of a thing, act or a product.

[Pearson Education Limited \(2007\)](#) defines quality assurance as the practice of checking quality of goods and services rendered by an individual or company so that the standard will continue to be good. Quality Assurance according to [Afolabi \(2010\)](#) is the process of monitoring, assessing and evaluating all aspects of school life objectively and making known the outcome to all stakeholders with a view to improving standards. Quality Assurance is the process for determining quality and it is defined as both fitness for purpose and fitness of purpose.

Quality assurance therefore implies finding out whether what is being done is right; assess what needs to be changed to ensure that the services provided meet user's needs and expectation.

When all the issues raised above are considered, one cannot but agree that Quality Assurance in teaching accounting courses in tertiary education institutions in Nigeria is a 'sine qua non' for producing skillful and competent accountants that will not only be self-reliant but also contribute to the socio-economic development of the country. To achieve this feat, accounting lecturers need not only be effective, but also ought to ensure that quality teaching and learning through regular appraisal of the teaching methodology and improved curriculum are entrenched into the accounting education system.

Akintelure (1998) notes that the effectiveness of financial accounting lecturers depend on their ability to consider the nature of the subject during instructional planning. This is because financial accounting requires total involvement of the learner in the learning process, sound theoretical knowledge and intensive practice in the application of basic principle.

Based on the experiences of the researchers in teaching accounting over the years, students' academic performance in accounting can be linked to how the teaching of the course is being handled in the institutions. Poor academic performance of students in accounting has been an issue of concern to students, lecturers, moderators and other stakeholders in accounting education, as sessional results very often indicate poor performance in accounting.

Ogunu (2000) identifies poor academic achievement as a problem in Nigeria secondary school public examinations. For instance, result analysis by WAEC showed that financial accounting recorded 52.5%, 58.4% and 51.2% failure in 1998, 1999 and 2000 respectively. This may have accounted for the large number of school leavers who were unable to gain admission into business related disciplines in the tertiary education institutions in Nigeria.

Poor academic performance of students in Nigeria has been linked to quality of teaching the courses, the methodology of teaching, available teaching resources, relevance and applicability of the lectures to the society's and organization's needs. It has also been linked to the kind of attitude and professional disposition of the lecturers.

Ogbakekirigwe (2010) states that poor quality/standard in education is attributed to dearth of qualified lecturers, lack of infrastructure and poor management of school resources. This, no doubt, has given rise to incessant complaints by the general public on the fallen standard in Nigerian schools system and may explain why the lecturers unions in Nigeria often embark on strike action against the government to invest in education.

Good quality standard of accounting curriculum should contribute to enhance quality education delivery and its responsiveness as well as providing the needs of the learner. Akuma (2008) posits that curriculum has to do with the goals, the content and learning experiences and evaluation. It is the totality of the various programmes which are intended to bring changes in individuals (Okoli, 2013). Due to technological development which is rapidly taking place globally, the accounting education curriculum in schools should continue to change in the same direction so that the products of the curriculum will meet the challenges of the technological

changes in the work place. The curriculum content is hinged on the needs of the learners at any particular time; hence, it must be designed to meet the challenges of the work place occasioned by the technological development (Okoli and Nwosu, 2010). The control points in quality assurance in the teaching of financial accounting in tertiary institutions must include the curriculum, the teacher and the teaching delivery process, hence this research.

The study is also important as it appears to be the first attempt by a researcher to evaluate quality assurance in teaching accounting courses in tertiary institutions in Nigeria, thereby contributing to the body of knowledge in bridging the gap in literature in this area.

1.1. Statement of the Problem

Accounting as a business/commercial subject demands a lot of abstract thinking for its understanding. It is taught to business/commercial students in which academic performance of students in the subject has been dwindling based on the quality of instructional process in the classroom. The level of assessment of quality assurance in teaching of accounting courses in tertiary education institutions in Nigeria appears to be very poor. This is revealed in the way the teaching of the subject is handled which in turn affects students' interest. Obi (2005), notes that there is need for accounting lecturers to use adequate instructional materials to concretize the classroom instruction. Some lecturers are no longer qualified to teach business courses due to lack of relevant skills (Nwosu, 2005). Students seem not to be interested in the subject owing to the teaching method of some lecturers, the quality of teaching resources used, time allocation for teaching the subject and learning difficulties. It also appears that some students offered admissions to study accounting at higher levels have poor career choice information.

Therefore, the study sought to determine the extent of quality assurance in teaching accounting courses among tertiary education institutions in Nigeria.

1.2. Objectives of the Study

The main purpose of this paper was to evaluate the quality assurance in teaching accounting courses among tertiary education institutions in Nigeria. Specifically, the study seeks to:

1. Ascertain the extent of quality assurance in the teaching methods used by accounting lecturers tertiary education institutions in Nigeria
2. Assess the extent of the adequacy of the accounting curriculum of tertiary education institutions in Nigeria.
3. Evaluate the extent of quality assurance of the accounting lecturers in tertiary education institutions in Nigeria.

1.3. Hypotheses

The following hypotheses were tested at 0.05 level of significance.

H₀₁: There is no significant difference between the mean responses of male and female lecturers of accounting on the extent of quality assurance in the teaching method used in tertiary education institutions in Nigeria.

H₀₂: There is no significant difference between the mean responses of male and female lecturers of accounting on the extent of adequacy of accounting curriculum among tertiary education institutions in Nigeria.

H₀₃: Male and female lecturers of accounting do not differ significantly in their mean responses on the extent of quality of accounting lecturers in tertiary institutions in Nigeria.

2. METHODOLOGY

The paper adopted the descriptive survey design. The area of the study was selected tertiary educational institutions in Nigeria. The instrument used for the data collection was an eighteen (18) item questionnaire. The instrument had a 4 point response scale with response items as Very Great Extent (VGE), Great Extent (GE), little Extent (LE) and very little Extant (VLE). The internal consistency of the instrument was determined using Cronbach Alpha, and it yielded a reliability coefficient of 0.89. The study was carried out in selected Universities, Polytechnics, Monotechnics and Colleges of Education in Nigeria. The population of the study consisted of 89 heads of accounting departments and lecturers purposively selected from the chosen institutions. Eighty-nine copies of the questionnaire were distributed but 83 copies were retrieved from the respondents representing 93.26% percent return rate. Data collected were analyzed using mean scores with standard deviation. Questionnaire items with mean score of 2.50 and above were regarded as accepted while items with mean score of below 2.50 were regarded as rejected. The three null hypotheses were tested at 0.05 level of significance using t- test statistics. If the calculated t – value is less than the critical table value of 1.96 for required degree of freedom of 81%, the null hypotheses is upheld but if the calculated t – value is greater than the critical t – value, the null hypotheses is rejected.

3. DATA ANALYSIS AND INTERPRETATION

Research Question 1

What is the extent of quality assurance in the methodology used by lecturers of accounting courses to teach the subject?

Table 1 shows that all the respondents disagreed that methodology of teaching accounting have been enhancing the students' interest in accounting and hence their poor performance in accounting courses. They also disagreed that: methodology used in teaching accounting in the school is evaluated by Ministry of Education or supervising agencies.

Furthermore, most lecturers do not use traditional method for teaching accounting courses. They agreed that poor performance and negative attitude of students in accounting is as a result

of low quality assurance in teaching method used for the subject. Items 1,2,3 and 5 were rejected based on the decision that their mean ratings are less than the cutoff point of 2.50.

Table-1. Mean (x) responses with standard deviation on the extent of quality assurance in the methodology used by accounting lecturers in teaching accounting courses.

S/NO	ITEM STATEMENT	VGE	GE	LE	VLE	X	SD	DECISION
	To what extent do you agree that:	4	3	2	1			
1	Methodology of teaching accounting have been enhancing the students' interest overtime	15	19	23	26	2.28	1.10	Rejected
2	The methodology used in teaching accounting courses in tertiary institutions is regularly evaluated	7	14	26	36	1.90	0.97	Rejected
3	Most lecturers do not use traditional method in teaching accounting courses	10	12	34	27	2.06	0.98	Rejected
4	Poor performance and negative attitude of students in accounting is as a result a low quality assurance in the teaching methods used for the subject	23	25	21	14	2.69	1.06	Accepted
5	The school management evaluate the content of work given to students by the lecturers	11	5	25	42	1.82	1.04	Rejected
	Grand mean					12.17	1.02	Reject

Source: Field survey 2014

Research Question 2

What is the extent of adequacy of accounting curriculum in tertiary education institutions in Nigeria?

Table-2. Mean (X) scores on the extent of adequacy of the accounting curriculum in tertiary education institutions in Nigeria.

S/NO	ITEMS	VGE (4)	GE (3)	LE (2)	VLE (1)	X	SD	DECISION
	To what extent do you agree that the following topics are included in accounting curriculum and are adequately covered during lectures?							
6	Cash Book	51	18	5	9	3.34	1.00	Accepted
7	Journals	38	29	10	6	3.19	0.92	Accepted
8	Trading, Profit & loss account	44	22	13	4	3.28	0.90	Accepted
9	Balance sheet	32	35	9	7	3.11	0.91	Accepted
10	Trial balance	43	15	17	8	3.12	1.05	Accepted
11	Manufacturing account	25	36	12	10	2.92	0.97	Accepted
12	Partnership account	27	33	10	13	2.89	1.04	Accepted
13	Company account	23	40	8	12	2.89	0.98	Accepted
	Grand mean					3.09	0.97	Accepted

Source: Field Survey 2014

Table 2 shows the responses on the extent of the adequacy of the accounting curriculum in tertiary education institutions in Nigeria. The questionnaire items numbered 6, 7, 8, 9, 10, 11, 12

and 13 showed that the lecturers agreed to a great extent that the topics listed are adequately covered in their scheme of work. The data indicated that all the items were accepted with mean scores 3.34, 3.19, 3.28, 3.11, 3.12, 2.92, 2.89 and 2.89 with standard deviations of 1.00, 0.92, 0.90, 0.91, 1.05 0.97, 1.04 and 0.98 respectively. Evidence to this, is the overall grand mean of 3.09.

Research Question 3

What is the extent of quality of accounting lecturers (in terms of qualification and experience)?

Table-3. Mean (\bar{X}) scores on the extent of quality of accounting lecturers (in terms of qualification and experience in tertiary institutions in Nigeria.

S/NO	ITEM STATEMENT	VEG (4)	GE (3)	LE (2)	VLE (1)	\bar{X}	SD	DECISION
	To what extent do you agree that:							
14	Most lecturers teaching are computer literate on modern methods of teaching accounting	11	20	13	39	2.04	1.12	Rejected
15	Most of the accounting lecturers always find it easy to strategically motivate the students to learn subject content using modern techniques	4	17	21	41	1.81	0.93	Rejected
16	Only accounting lecturers with the requisite qualification and experience are employed to teach accounting courses.	10	14	26	33	2.01	1.03	Rejected
17	Being professionally certified in accounting is a criterion for teaching account in tertiary education institutions in Nigeria	13	9	35	26	2.11	1.02	Rejected
18	Most of the accounting lecturers are competent in computer accounting packages	5	18	30	30	1.98	0.91	Rejected
	Grand mean					1.99	1.00	Rejected

Source: Field Survey 2014

Table 3 shows that the quality of accounting lecturers (in terms of qualification and experience) is low. The items are numbered 14, 15, 16, 17 and 18 with mean scores ranging from 1.81% to 2.11 and standard deviations ranging from 0.91 to 1.12 respectively indicate that quality of accounting lecturers of tertiary institutions in Nigeria falls below expectation. The grand mean of 1.99 indicated that the quality of accounting lecturers (in terms of qualification and experience) is quite low. This goes to show that the academic qualifications alone do not guarantee high service delivery on the part of accounting lecturers of tertiary institutions in Nigeria. It suggests therefore that regular training programmes should be undertaken to enhance their performance.

Hypothesis 1

There is no significant difference between the mean responses of male and female respondents on the extent of quality assurance in the teaching method used.

Table-4. Test Result on the extent of quality assurance in teaching methods

Responses	N	\bar{X}	SD	D.f	t-cal	t-crit	Remark
Male	54	2.01	1.01	81%	0.13	1.96	Ho is not rejected
Female	29	1.98	0.99				

Source: Author's EView 8.0 Output.

The t-test analysis of data in Table 4 reveals that t-calculated (0.13) is less than the critical t-value of 1.96 at 81% degree of freedom and 0.05 level of significant given that the t-calculated is less than the t-tabulated, the null hypothesis is not rejected and it is concluded that male and female lecturers of accounting did not differ significantly in their opinions on the extent of quality assurance in the teaching methods used in teaching accounting courses among accounting lecturers of tertiary education institutions in Nigeria.

Hypothesis 2

There is no significant difference between the mean responses of male and female lecturers of accounting on the extent of adequacy of accounting curriculum of tertiary education institutions in Nigeria.

Table-5. Test Result on the adequacy of accounting curriculum

Responses	N	\bar{X}	SD	D.f	t-cal	t-crit	Remark
Male	54	3.02	0.95	81%	0.76	1.96	Ho is not rejected
Female	29	2.86	0.92				

Source: Author's EView 8.0 Output.

Similarly, Table 5 reveals a t-calculated statistic of 0.76 and t-tabulate of 1.96 at 81% degree of freedom. From the table, the t-calculated is less than the critical t-value. Therefore, the null hypothesis is not rejected and it is concluded that there is no significant difference between the mean responses of male and female lecturers of accounting on the extent of adequacy of the secondary school accounting curriculum.

Hypothesis 3

Male and female lecturers of accounting do not differ significantly in their mean responses on the extent of quality of accounting lecturers.

Table-6. Test Result on the extent of quality of accounting lecturers

Responses	N	\bar{X}	SD	D.f	t-cal	t-crit	Remark
Male	54	1.88	0.99	81%	2.25	1.96	H ₀ is not rejected
Female	29	1.79	0.77				

Source: Author's EView 8.0 Output.

The data presented in the Table 6 showed a computed t – value of 2.25, which indicated that the t – calculated, is greater than the t – critical value of 1. 96 at 0.05 level of significance. So, the null hypothesis is rejected. Hence, male and female accounting, lecturers were of different opinions regarding the extent of quality of accounting lecturers (in terms of qualification and experience).

4. DISCUSSION OF FINDINGS

The findings in Table 1 reveal that the methodology used by accounting lecturers in tertiary education institutions in Nigeria, is rarely evaluated by the Ministry of Education or the supervising agencies. Most lecturers still used traditional method of teaching accounting which has not enhanced the students interest overtime and as such result in poor performance and negative attitude which was as a result of poor quality assurance in the method used for teaching the subject. This is in agreement with [Chukwunta \(2009\)](#), who noted that students' performance depends on the quality of the teaching method used by their lecturers.

Results in Table 2 show that the accounting curriculum to a very great extent is adequate. This is evident considering the high means recorded against the items. This finding agrees with [Ogbakekirigwe \(2010\)](#), who observes that poor quality and standard in education is attributed to dearth of basic teaching facilities and not necessarily the curriculum. This might have led to poor academic achievement among accounting students. Finally, the result in Table 3 revealed that most of the accounting lecturers in Nigeria tertiary institutions are not computer literate and therefore do not possess the competence in modern and computer based methods of teaching accounting courses; at times they also find it difficult to motivate the students strategically for effective learning as such exhibit incompetence while explaining accounting principles. The researchers found out that government rarely organize in-service training for accounting lecturers, this may be due to the fact that the lecturers have been certified in accounting professionally but it is not a criterion for teaching account effectively in the tertiary institutions. This shows that to some extent, quality assurance among the accounting lecturers is poor. Though many of the lecturers are certified academically in related fields with some years of teaching experience, yet regular training programmes should be organized for the lecturers as regular professional empowerment and acquisition of information communication Technology (ICT) skills can be applied to motivate the students and enhance their performance.

When many students lack interest and perform poorly, the quality of the lecturers who handled the courses should be assessed one cannot give what one does not have. It is only quality

lecturers that can guarantee quality service delivery in teaching and learning in the subject of accounting.

5. CONCLUSIONS AND RECOMMENDATIONS

The study established that the accounting curriculum of tertiary education institutions in Nigeria is adequate and that most lecturers follow the scheme in the instructional delivery in accounting. However, the study reveals that the methodology used by accounting lecturers and the instructional materials do not involve the students during in structural delivery. These might have contributed to the low performance of accounting students during examination. The quality assurance in teaching of accounting courses is of paramount importance and concern to both accounting lecturers and students offering the subject in the tertiary institutions in Nigeria. The paper therefore recommends:

- i. The Ministry of Education in conjunction with other supervising agencies and Boards should update the accounting lecturers by organizing in-service training programmes for them with the view to enhancing their knowledge on the methodology and strategies especially in the area of modern and computer based methods of teaching accounting courses.
- ii. To maintain standard, lecturers should be encouraged to make adequate use of instructional materials.
- iii. Government/the ministry of education should actively involve accounting lecturers in the planning and development of accounting curriculum for tertiary education institutions in Nigeria.
- iv. Close supervision of the lecturers is important to ensure that accounting scheme is adequately covered especially on modern techniques and computer packages before the students are examined.
- v. The government agencies should ensure that to enhance academic performance of accounting students in Nigeria tertiary institutions, only lecturers with the requisite qualifications should be employed to teach accounting courses.

Funding: This study received no specific financial support.

Competing Interests: The authors declare that they have no competing interests.

Contributors/Acknowledgement: All authors contributed equally to the conception and design of the study.

REFERENCES

- Afolabi, J., 2010. Problem of education in Nigeria. Abuja: Education Sector Analysis.
- Akintelure, S.L., 1998. Comprehensive book keeping and accounts for senior Nigeria tertiary institutions: Sure bet for WAEC. Lagos: Johnson Publishing Ltd.
- Akuma, N., 2008. Fundamentals of curriculum development and planning. Abakaliki: Salt Coast Printing & Ltd.
- Asaolu, A., 2002. Modern book-keeping and accounts. Ibadan: Calabeks Publishers.

- Chukwu, U.C., 2004. Financial accounting principles and practice. Abakaliki: New Concept Publishing.
- Chukwunta, C.I., 2009. Students' performance in standard examinations. Available from www.sdtptise.../spt/com [Accessed 31/3/2014].
- Igben, R.O., 2004. Financial accounting made simple. Lagos: EL-Toda Ventures Limited.
- National Universities Commission, 2007. Towards effective accreditation of accounting programmes in Nigerian Universities' NUC Official Newsletter, 8(15): 14-25.
- Nwosu, B.O., 2005. Business education in Nigeria: The challenges of the 21st century. Ebonyi State Journal of Education, 4(1): 28-43.
- Obi, C., 2005. Methodology in business education. Enugu: Oktek Publishers.
- Ogbakekirigwe, A.C., 2010. Analysis of constraints to effective supervision of business studies in junior Nigeria tertiary institutions in Ebonyi State. Journal of Business and Vocational Education, 1(1): 121-129.
- Ogbu, J.E., 2009. Quality assurance in VTE curriculum implementation through effective classroom interaction analysis techniques. Nigeria Vocational Journal, 5(1): 21-31.
- Ogunu, M.A., 2000. Strategies for effective supervision of instruction in UBE programmers. In Awabor and Aghenta (Eds). Proceedings of the 15th Annual Congress of the Nigerian Academy of Education. PISS, Benin City: Ambik Press Ltd.
- Okoli, B.E., 2013. Ensuring quality in the teaching of accounting in Nigeria tertiary institutions. Nigeria Journal of Business Education, 1(2): 99-105.
- Okoli, B.E. and B.O. Nwosu, 2010. The effects of integrated instructional model on students achievement in advanced financial accounting in Nigeria university. Asian Journal of Business Management, 2(3): 73-76.
- Pearson Education Limited, 2007. Longman dictionary of contemporary english: The living dictionary. (First Impression 2007). England: Pearson Education Limited.

Views and opinions expressed in this article are the views and opinions of the author(s), International Journal of Education and Practice shall not be responsible or answerable for any loss, damage or liability etc. caused in relation to/arising out of the use of the content.