Integrating Information and Communication Technology (ICT) in Accounting Education Instruction in Ekiti State Universities

Ezeani, Nneka. Salome, PhD
Accounting/Business Education Unit
Department of Educational Foundations & Management
Ekiti State University
Ado-Ekiti, Nigeria.

Akpotohwo, Festus Chukwunwendu, PhD
Department of Vocational and Industrial Education
Niger Delta University
Wilberforce Island
Bayelsa State, Nigeria.

Abstract

Accountancy (profession) or accounting (methodology) is the measurement, disclosure or provision of assurances about financial information that helps managers, investors, tax authorities, lenders and other stakeholders and decision makers for resource allocation and policy making decisions. The purpose of this paper was to ascertain the role of ICT in the teaching and learning of accounting education courses in the universities offering accounting in Ekiti State. Three objectives, research questions and one hypothesis guided the study. Thirty full-time accounting educators from Ekiti State University and Afe Babalola University in Ado-Ekiti, Ekiti State responded to the questionnaire items. Data collected were analyzed using mean and standard deviation estimates, while t-test was used in testing the only hypothesis raised for the study. The findings of the study revealed that the universities offering accounting education courses in Ekiti State greatly valued the roles of ICT facilities in discharging their academic duties hence ICT facilities usage assist in the development of life and work place skills of an individual in the work environment. The T-test analysis revealed no significant difference between the responses of male and female accounting educators. Based on the findings, it was recommended that accounting software packages and adequate telephone lines should be provided for effective learning of accounting courses to take place and also advised that the school authorities in collaboration with the government should encourage or make laptops available for both the teachers and the students for the smooth running of the accounting programme of study.

Introduction

The universities in Nigeria prepare students for Bachelor of Science (B.Sc) in Accountancy and other professional areas (such as the Institute of Chartered Accountants of Nigeria (ICAN) and Association of National Accountants of Nigeria (ANAN). Thus, Accounting Profession in the Universities can contribute effectively to employability or self reliance if the graduates of the universities possess enough accounting knowledge and skills to practice on their own or in partnership with others. Globally, the teaching and learning of accounting education is drastically changing as a result of increasing interaction from telecommunication network via internet. Since technology is becoming an important issue in the teaching and learning at all levels of education, there is need to replace the traditional pedagogical practices that still hinders these processes. According to Ekpenyong, Ogbeide and Omenvibiugie (2012), the accounting curriculum needs ICT not only as tools for communication, but also tools for teaching and learning as well as in carrying out researches. Many accounting education products were faced with challenges of being deficient in computer skills and understanding of global business trends.

Information, communication and technology (ICT) has imposed a lot of challenges especially in the area of utilizing the ICT facilities in the teaching and learning of accounting education courses. This problem is not only peculiar to Nigeria environment but also to all other nations.

Achugbue (2011) in Utoware and Nosakhare (2012) opined that many countries all over the nations are facing similar challenges in implementing ICT in their educational system. These problems on the other hand is not however affecting our tertiary institutions alone, as no individual, institution or government can acquire resources to her satisfactory level. Even where the institutions acquired these ICT facilities, the effective utilization and realization of its educational values were not assured. Therefore, the effective utilization of ICT in the teaching and learning of accounting courses is however beyond the acquisition of resources such as adequate curriculum, instructional strategies, teachers' competences and even the invitation of the experts from our industrial sectors to make the products of the programme achieve the relevant skills needed in the business market.

Theoretical Framework

This study was anchored on two theories developed by Skinner 1938 and Seymour 1980. Operant conditioning was developed by Skinner in 1938. This theory states that an individual learn better if the environment is controlled by a reinforcing stimulus that will strengthen behavior such as readiness to learn, teaching styles, etc. Business education as a multi-disciplinary programme encompasses Accounting, Secretarial Studies (now Office Technology and Management (OTM), Marketing/Distributive and Computer Education. The introduction of computer education as an aspect of ICT arouses the interests and active participations among learners (accounting students) hence, the immediate feedback are achieved. On the other hand, Seymour propounded the constructive approach to learning in 1980. This theory holds that the learner acts as an active participant who should be involved in the structuring of his own learning experiences based on his previously acquired knowledge. This theory also postulates that the learner should be able to relate new learning to the already acquired knowledge.

These theories stressed that business/accounting educators should enhance learning activities through careful manipulation of technologies with the learners as active participants; hence the role of an accounting educator is to organize learning experiences and allows learning to take place by providing adequate learning resources required in the world of business.

Students having acquired knowledge in the ICT environment could apart from their normal class lessons, share ideas with their fellow students and lecturers, pay their school fees online and as well as check their results after every examination etc. Supporting the above view, Nwosu and Ogbomo (2011) affirmed that the state of education in skills acquisition emphasized the importance of ICT and information literacy as vital components in the development of citizenship, life and workplace skills. Therefore, the essence of this study is to provide an enabling platform for producing knowledgeable, competent and skilled accounting business students who would utilize ICT facilities in discharging their duties in various endeavors in the business environment.

Apart from the theoretical frame work of the study, the researchers also reviewed different studies conducted by different authors as they relate to the subject matter of the study. This include the studies of Egbri (2012) who sees the use of computer technology for teaching and learning in the tertiary institutions as vital for impartation and acquisition of technology by both lecturers and students. Unfortunately ICT in their educational system have been grossly underutilized. The author added that even where the use of ICT has been adopted; there may be non-availability of ICT gadgets or no trained lecturers with ICT competency skill to apply it. Okoli (2012) posited that the maximum utilization of available information and communication technology (ICT) tools in the teaching and learning of business education including accounting education courses had remained the only panacea to the doubtful challenges of ICT usage among business teachers in Nigeria tertiary institutions.

Several other researchers have investigated the ICT Facilities as a means in enhancing the teaching and learning of business courses. Mitter, Crossdale-Ovwido and Mordi (2012) reported that ICT facilities such as internet, video conferencing, d-base, computer system, networking, teleconferencing etc, have not only changed the nature and methods of teaching but has also changed the roles of accounting educators and their students. Sanusi (2011) investigated the issues of information and communication technology (ICT) in the management of educational system. The researcher observed that no meaningful progress will be made in educational sector without adjusting to technological (scientific) innovations and discoveries. The author recommended that the universities should put in place affective ICT facilities to enable both the teachers and students have access to internet, e-mail, collaborative software etc. Buba (2011) explored the importance of ICT to lecturers, students, school administrators, educational planners and other stake holders bearing in mind the enormous gains of this technology to improving the quality of teaching and learning in our institutions. Such as direct class teaching, provision of course materials, collaborative learning etc.

However, integration of ICT into our tertiary institutions has attracted a lot of benefits, roles to play and as well as problems associated with it, which needed to be properly tackled accordingly.

Accounting Concepts and Systems

According to Agbata (1999), accounting is the art of recording, classifying, summarizing, reporting in significant manner and in terms of money, the transactions and events which are in part at least of a financial nature, and the interpretation of the results thereof. To Longe and Kazeen (1999), accounting is the process of recording, classifying, selecting, measuring, interpreting and communicating financial data of an organization to enable users make assessments and decision. Still to Ama (2000), accounting is a set of theories, concepts (or ideas), and techniques by which financial data are processed into meaningful information for reporting, planning, controlling, and decision making purpose. Simply put, it is the process of recording, classifying, and organizing accounting information, for the benefit of management and other interested users.

According to Ezeani (2011), and Agbata (1999), there are varied opportunities in the public sectors (including the academic environments) of the Nigeria economy for accounting graduates if they are adequately prepared. The authors postulated that accounting graduates could render to the public the following services: record keeping, budgetary accounting, auditing, cost accounting, management accounting, income tax preparation, governmental accounting, financial accounting and accounting instruction. Complexities of business units, mounting taxes, increasing regulations of business by law and by governmental agencies have risen to these specialized fields (Ama, 2000, Ezeani, 2008). There is need therefore for accounting students to acquire high degree of accounting competencies for effective job performance in such areas as: Auditing, Cost Accounting Services, Management Accounting, Budgetary Accounting, Tax Accounting, Governmental Accounting, Accounting Instruction, Record keeping.

Other areas apart from teaching in which these graduates could engage themselves are in research, auditing and forensic accounting services, tax accounting or other accounting areas of part-time or consultancy services (Agbata, 1999).

Need for Accounting Education Programme (Curriculum)

The importance of accounting work cannot be over emphasized in every business establishment, be it government offices, parastatals, private companies, banks and other financial institutions (Agbata, 1999). Accounting education is viewed as an area of study needed to equip the youths with knowledge, skills and attitudes necessary for efficient financial calculation required for occupational competence and economic self-reliance (Ezeani, 2011). Everyone exists in an economic world of taxes, budgets and use business services like insurance, banks and therefore benefits from accounting education. Umunnah (1992) affirmed that the personal uses of accounting to students are ability to: interpret, analyze business papers and records in the capacity of a consumer; keep records to carry on a small business, become book-keeper or accountant in business houses or to set up self established business, and desire to keep records for personal use. However, accountancy is one of the highly accredited professional courses and many qualified Secondary School graduates choose to pursue accounting education in institutions of higher learning as their chosen career.

The National University Commission (NUC, 2011) carried out accreditation visitation to universities, of which during such visitations, they examined the staff strength and quality, the courses offered and the syllabus (curriculum), the student's enrolment, etc. In other words, the syllabus for Accounting Education taught in the universities where Accountancy programmes have been accredited by the NUC is similar in nature. Having been accredited by the NUC, the students will be qualified with the knowledge acquired so far for professional examinations.

Statement of the Problem

Despite the roles of government and our educational institutions on the provision of ICT in the educational system, the performance of the accounting students towards exhibiting ICT skills are questionable. The convergence of ICT concepts and knowledge that were not provided in the existing curriculum used in most accounting education programme in our universities have necessitated a mismatch between what the accounting education students received and the technological activities they are expected to perform (Buba, 2011).

The question now is whether the Nigerian universities have appreciated the role of ICT in the teaching and learning of accounting courses? Do accounting educators actually recognize the ICT facility's roles in delivering accounting courses to accounting students? This study was anchored on these motives (premise).

Purpose of the Study

The main purpose of this study was to determine the role of ICT in the teaching and learning of accounting education in the universities in Ekiti State. Specifically, the study sought to:

- Identify the role of ICT facilities in the teaching and learning of accounting education courses.
- Examine the extent to which the accounting educators perceive the role of ICT for teaching of accounting courses.
- Ascertain the problems encountered by accounting educators in utilizing the ICT facilities for teaching accounting courses.

Research Questions

The following research questions were raised to guide the study:

- What are the roles of ICT facilities in the teaching and learning of accounting education courses?
- To what extent do accounting educators perceived the roles of ICT facilities in teaching accounting courses?
- What are the problems encountered by the accounting educators in utilizing ICT facilities in the teaching of accounting courses?

Hypothesis

The following hypothesis was formulated for the study. There is no significant difference between the mean ratings of male and female accounting educators on the role of ICT facilities to the universities offering accounting education in Ekiti State.

Methods

The research design for this study was a descriptive survey. It covered the universities in Ekiti State, namely Ekiti State University and Afe Babalola University, Ado-Ekiti and Federal University, Oye-Ekiti. The population of the study comprised 40 accounting educators, but only 30 accounting educators were used for this study excluding the 10 adjunct lecturers spread across these the universities being studied.

Ekiti State University, Ado-Ekiti 16, Afe Balalola 10, Federal University Oye 4 and the entire population was studied because of the small size of the population. Thirty copies of questionnaire were distributed and all were collected indicating 100% response rate. A structured questionnaire containing 38 items was used for data collection. A 4-point modified Likert type scale ranging from Very Great Extent (VGE=4), Great Extent (GE=3), Small Extent (SE=2), No Extent (NE=1), was employed for the research question 2, while questions 1 and 3 were rated using Strongly Agree (SA =4), Agreed (A=3), Disagree (D=2) and strongly Disagree (DA=1). The blue print of the roles/benefits and the problems associated with ICT skills in our educational institutions were covered in the study. Four experts in accounting education validated the questionnaire for face and content validity. The questionnaire was subjected to reliability analysis and the index of 0.74 was derived. Mean with standard deviation was the statistical tools used for answering the research questions while the hypothesis was tested using the test at 0.05 level of significance. Any item with a mean rating that is equal to or greater than (> 2.5) was accepted while any mean score that is less than (< 2.5) was rejected.

Results

Research Question 1

What are the roles of ICT facilities in the teaching and learning of accounting education courses?
Data collected for answering the research question 1 is presented in Table 1.

Table 1: Mean ratings of the responses of Accounting Educators on the roles of ICT facilities in the teaching and learning of Accounting Education courses

S/No	ROLE OF ICT FACILITIES	X	SD	REMARKS
1.	Enhances the production of handouts, (materials), banners or newsletters	2.63	1.03	Accepted
2.	Enhances lesson preparation	2.68	1.05	Accepted
3.	Assists accounting educators in delivering their lessons through internet, PowerPoint, etc.	2.70	1.11	Accepted
4.	Encourages students to use their imaginations and promote creativity	2.55	1.10	Accepted
5.	Encourages collaborative efforts and confidence	2.70	1.11	Accepted
6.	Facilitates writing of topics, research questions and literature review	2.78	1.14	Accepted
7.	Retrieval and conversances of academic information	2.54	1.09	Accepted
8.	Widen of students' skills and knowledge	2.50	1.01	Accepted
9.	Easy communication with instructor(s) and students on line through announcement section, e-mail, discussion board, classrooms or an interactive whiteboard	2.90	0.05	Accepted
10.	Teachers develop evaluation materials (quiz tests or assignments)	2.60	1.03	Accepted
11.	Gateway to vast sources of information for students in academic	2.65	1.04	Accepted
12.	Serves a s a teaching material	2.80	0.02	Accepted
13.	Facilitate distance education	2.85	0.01	Accepted
14.	Serves as a reprographic systems (micrographics, electronic copiers, word processing and DTP)	2.58	1.02	Accepted
15.	Provides links to related websites	2.50	1.01	Accepted
16.	Manage grades and provide the grade results to the students through internet facilities	2.83	0.03	Accepted
17.	Encourages integrative learning that promotes thematic and reduces traditional classroom approach	2.60	1.03	Accepted
18.	Encourages evaluative learning that make student directed and diagnostic	2.70	1.11	Accepted
19.	Registration of students course form and school fees payment (receipt)	2.73	1.10	Accepted
20.	Acute learning for examination, calculation and analysis of information	2.50	1.01	Accepted
21.	Promoter of conducive teaching and learning environment	2.71	1.10	Accepted
22.	Increases productivity and professional effectiveness	2.61	1.02	Accepted
23.	Students are able to read and print tests, quiz and assignments	2.59	1.02	Accepted
24.	Creates appropriate contexts for critical thinking, decision making and problem solving activities	2.82	0.03	Accepted
25.	Provision of CD-Roms (containing accounting packages) for students' note instead of printed materials alone	2.80	0.02	Accepted

Table 1 shows the responses of accounting educators on the roles of ICT facilities in the teaching and learning of accounting courses. Easy communication with instructor(s) and students online through announcement section, e-mail, discussion board, classroom attracted the highest mean scores of 2.90 and SD 0.05 while the skills and knowledge of students are widen, provide links to related websites and acute learning for examination, calculations and analysis of information attracted the least mean scores of 2.50 and SD of 1.01.

Research Question 2

To what extent do accounting educators perceived the roles of ICT facilities in the teaching of accounting courses?

The response to research question 2 in Table 2

Table 2: Extent the ICT roles were perceived by the Accounting Educators

S/No	ROLE OF ICT FACILITIES	X	SD	REMARKS
1.	Enhances the production of handouts, (materials), banners or newsletters	2.55	1.10	Great
2.	Enhances lesson preparation	2.70	1.11	Great
3.	Assists accounting educators in delivering their lessons through internet, PowerPoint, etc.	2.54	1.09	Great
4.	Encourages students to use their imaginations and promote creativity	2.63	1.03	Great
5.	Encourages collaborative efforts and confidence	2.50	1.01	Great
6.	Facilitates writing of topics, research questions and literature review	2.83	0.03	Great
7.	Retrieval and conversances of academic information	2.77	.01	Great
8.	Widen of students' skills and knowledge	2.73	1.10	Great
9.	Easy communication with instructor(s) and students on line through announcement section, e-mail, discussion board, classrooms or an interactive whiteboard	2.60	1.03	Great
10.	Teachers develop evaluation materials (quiz tests or assignments)	2.80	0.02	Great
11.	Gateway to vast sources of information for students in academic	2.78	1.12	Great
12.	Serves a s a teaching material	2.70	1.11	Great
13.	Facilitate distance education	2.80	0.02	Great
14.	Serves as a reprographic systems (micrographics, electronic copiers, word processing and DTP)	2.60	1.03	Great
15.	Provides links to related websites	2.65	1.04	Great
16.	Manage grades and provide the grade results to the students through internet facilities	2.85	0.03	Great
17.	Encourages integrative learning that promotes thematic and reduces traditional classroom approach	2.73	1.10	Great
18.	Encourages evaluative learning that make student directed and diagnostic	2.71	1.10	Great
19.	Registration of students course form and school fees payment (receipt)	2.80	0.02	Great
20.	Acute learning for examination, calculation and analysis of information	2.53	0.01	Great
21.	Promoter of conducive teaching and learning environment	2.70	1.10	Great
22.	Increases productivity and professional effectiveness	2.60	1.02	Great
23.	Students are able to read and print tests, quiz and assignments	2.58	1.01	Great
24.	Creates appropriate contexts for critical thinking, decision making and problem solving activities	2.81	0.02	Great
25.	Provision of CD-ROMS (containing accounting packages) for students' note instead of printed materials alone	2.85	0.03	Great

The opinions of the respondents show that all the items regarding the roles of ICT facilities in the teaching and learning of accounting education were accepted by the respondents. The item attracted mean scores between 2.50–2.85 respectively.

Research Question 3

What are the problems encountered by accounting educators in utilizing ICT facilities in leaching accounting courses?

Data for answering the research question was shown in Table 3

Table 3: Mean responses of Accounting Educators on the problems encountered in utilizing ICT in teaching accounting courses

S/No	ROLE OF ICT FACILITIES	X	SD	REMARKS
1.	Poor power supply	2.85	0.01	Accepted
2.	Environmental factor such as heat, dust, humanity vibration and mechanical shock	2.93	0.06	Accepted
3.	Acute shortage of manpower for administrative and educational development	2.60	1.03	Accepted
4.	Mass unawareness and low computer literacy level	2.80	0.02	Accepted
5.	Low percentage of accounting educators with ICT skills/knowledge	2.90	0.03	Accepted
6.	Non-telecommunications infrastructure capable of transporting multimedia messaging (access to connectivity)	2.75	0.01	Accepted
7.	Lack of ICT technicians	2.70	0.01	Accepted
8.	Provision of few ICT facilities (computers) by the government	2.81	0.02	Accepted
9.	High cost of equipment (computers)	2.92	0.5	Accepted
10.	Inadequate telephone lines	2.90	0.03	Accepted
11.	Lack of enough copies of software (accounting packages-peach tree)	2.91	0.4	Accepted
12.	Insufficient teachers' time and interest	2.80	0.02	Accepted
13.	Lack of laboratory/supervisor staff to guide both the lecturer and the student	2.62	1.03	Accepted

The data in Table 3 reveals that all the items on the problems of ICT facilities were accepted by the respondents. The items mean scores ranges between 2.60-2.93 respectively.

Hypothesis

There is no significant difference between the response of male and female accounting educators on the roles of ICT facilities in the universities offering accounting education in Ekiti state.

The t-test result showing the response of male and female accounting educators on the roles of ICT facilities in the universities in Ekiti state is shown in Table 4.

Table 4: T-Test analysis of the responses of Male and Female Accounting Educators on the roles of ICT facilities

S/No	Gender	No.	(x)	SD	DF	T.Cal	T-Criti	Decision
1.	Male	16	1.88	.89	28	.31	1.70	Accepted
	Female	14	2.21	.89				
2.	Male	16	2.13	.95	28	.72	1.70	Accepted
	Female	14	2.00	.96				
3.	Male	16	2.38	1.20	28	.55	1.70	Accepted
	Female	14	2.14	.86				
4.	Male	16	2.93	1.12	28	.33	1.70	Accepted
	Female	14	2.57	.85				
5.	Male	16	2.93	1.12	28	.33	1.70	Accepted
	Female	14	2.57	.85				
6.	Male	16	2.38	1.20	28	.55	1.70	Accepted
	Female	14	2.14	.86				
7.	Male	16	2.13	.95	28	.72	1.70	Accepted
	Female	14	2.00	.96				
8.	Male	16	1.88	.89	28	.31	1.70	Accepted
	Female	14	2.21	.89				
9.	Male	16	2.31	1.19	28	.68	1.70	Accepted
	Female	14	2.14	1.03				
10.	Male	16	2.00	1.03	28	.71	1.70	Accepted
	Female	14	2.14	1.03				
11.	Male	16	1.75	.86	28	.33	1.70	Accepted
	Female	14	2.07	.92				
12.	Male	16	2.91	1.11	28	.80	1.70	Accepted
	Female	14	2.29	.99				
13.	Male	16	2.31	1.01	28	.25	1.70	Accepted
	Female	14	1.92	.73				
14.	Male	16	2.25	1.00	28	.33	1.70	Accepted
	Female	14	1.92	.73				
15.	Male	16	2.31	1.01	28	.27	1.70	Accepted
	Female	14	1.92	.83				
16.	Male	16	2.06	1.00	28	.70	1.70	Accepted
	Female	14	1.93	.83				
17.	Male	16	2.00	.97	28	.37	1.70	Accepted
	Female	14	1.71	.73				
18.	Male	16	1.88	1.02	28	.81	1.70	Accepted
	Female	14	1.79	.97				
19.	Male	16	1.93	1.12	28	.57	1.70	Accepted
	Female	14	1.71	.99				
20.	Male	16	1.81	.98	28	.96	1.70	Accepted
	Female	14	1.79	1.12				
21.	Male	16	1.81	.98	28	.91	1.70	Accepted
	Female	14	1.86	1.03				
22.	Male	16	2.38	.81	28	.42	1.70	Accepted
	Female	14	2.64	1.01				
23.	Male	16	2.25	.93	28	.45	1.70	Accepted
	Female	14	2.50	.85				
24.	Male	16	2.13	1.09	28	.81	1.70	Accepted
	Female	14	2.21	.89				
25.	Male	16	1.81	.98	28	.91	1.70	Accepted
	Female	14	1.86	1.03				

The data in Table 4 depicts that the calculated t-values for all the items were less than the critical value of 1.70 at 0.05 level of significance and degree of freedom of 28.

The researchers therefore accepts null hypothesis that stated that there will be no significant difference between the opinions of male and female accounting educators on the roles of ICT facilities for the teaching and learning of accounting education courses.

Discussion of Findings

The results of the data analysis show that the universities in Ekiti State virtually acknowledged all the roles of ICT facilities in the teaching and learning of accounting education courses. They thus outlined among other roles as: easy communication with instructor(s) and students on online through discussion board; classrooms or an interactive white board; facilitate distance education; manage grades and provide the grade results t the students through internet facilities; create appropriate contexts for critical thinking, decision making/problem solving activities and provision of CD-Roms for students note instead of printed materials alone. In support of the above findings, Nwosu and Ogbomo (2011) stressed the importance of ICT and information literacy as vital components in the development of life and workplace skills and as well as citizenship. Egbri (2012) added that the use of computer technology for the teaching and learning in the tertiary institutions is vital for the impartation and acquisition of technology for both the lecturers and the students.

The study equally revealed that all the accounting educators in the universities in Ekiti state perceived that ICT facilities plays a very great role in the facilitation of accounting courses, hence all the items were accepted. This finding is in line with the view of Shehu (2011) who affirmed that the use of ICT tools has transformed the operations of all banks, tertiary institutions, companies and the public sectors in line with the global villages. Okolo (2001) even pointed out that the use of computer technology has sufficiently widespread, that it becomes necessary for accounting education products (accountants) and their teachers to acquire a deeper understanding of its operations. There is need for every accounting educator to appreciate the roles of ICT facilities in delivering their classroom lessons. Nnaji and Ahmed (2012) even warned that accounting education in the tertiary institutions must blend with the technological skills, since today's technological advances demand a new kind of office worker (accounting educator), who is comfortable with technology and who understands how to use it effectively for greater productivity. Effiong (2012) lastly affirmed that in spite of the negative impacts of ICTs, the gains obtainable in it far outweighed their disadvantages.

Some problems were found to inhibit the effective utilization of ICT tools in the teaching and learning of accounting education courses in the universities located in Ekiti State. Among the problems are the environmental factors. (heat, dust, humanity vibration and mechanical shock), high cost of equipment, insufficient copies of accounting software, inadequate telephone lines and low percentage of accounting educators with ICT skills. Nnaji and Ahmed (2012), Adioleard Igboanugo (2012), Shehu (2011), and Sanusi (2011) indicated that high cost of equipment and poor funding of education in Nigeria makes IT facilities out of reach of many institutions, students and accounting educators. The authors added that most lecturers do not have the knowledge and skills of ICT in order to promote the uniqueness of the content and skills relating to particular curricula areas.

The result of the t-test of null hypothesis showed that the null hypothesis was upheld since all the items have their t-calculated less than the t-critical which is at 0.05 level of significance and a degree of 28. This however shows that the opinion of male and female accounting educators does not differ significantly in terms of the roles of ICT facilities.

Conclusion

It suffices to say that the universities in Ekiti State acknowledged the roles of ICT facilities in the teaching and learning of accounting education courses greatly. This trend means that the lecturers and the students were accorded the opportunity of maximizing the roles of ICT facilities. To attain adequate accounting education programme, each University accredited to offer the B.Sc. and B.Sc. (Ed.) Accounting programmes, should ensure that the objectives of the programme as outlined by the (NUC) National University Commission was attained in their different institutions; hence occupational opportunities such as auditors, accountants, book-keepers, accounting clerks and general office clerks, exist for accountancy students upon graduation.

Recommendations

The following recommendations were proffered based on the findings made:

The universities offering accounting education should widen the areas of their ICT facilities curriculum coverage so that the accounting educators and the students could meet labour market demands Adequate use and management of the ICT facilities such as copies of accounting software packages and telephone lines should be ensured by the Deans, Heads of Departments and as well as the accounting educators in the faculties/departments offering accounting courses.

Adequate training in the areas of accounting packages and other business related courses should be organized for accounting educators in the faculty to educate them on how overcome unnecessary phobia the beginning educators encounter during instructions. The school authorities/government should encourage or procure laptops for both accounting educators and students for constant exposures and practice of ICT so as to facilitate and widen the horizon of their computer skills and knowledge. The institutions should try as much as possible to protect and reduce to the barest minimum radiations emission substances and mechanical shocks that could emanate from the usage of ICT facilities so as to ensure good health conditions of teachers and students.

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