

LEARNING OBJECTIVES AND DELIVERY METHODS FOR TEACHING COMPUTERBASED FINANCIAL ACCOUNTING IN SOUTH EAST UNIVERSITIES, NIGERIA.

¹Chukwuma, Joseph N. (Ph.D.), ²Uzuagu, Anthonia U. (Ph.D.) ³Nwangwu, Emmanuel O. (Ph.D.)

*^{1&**2} Department of Business Education, University of Nigeria, Nsukka.

*³ Department of Computer Education, University of Nigeria,

Nsukka. *¹ E-mail: joseph.chukwu@unn.edu.ng

Abstract

The study sought to determine computer-based financial accounting learning objectives and instructional delivery methods/techniques for training business education students in south east universities for sustainable employment in the present computer-driven world of work. Descriptive survey design was used. The population was 110 accounting lecturers from Business Education and Accountancy Departments in the federal and state universities in South-eastern Nigeria. There was no sampling as all the population was considered manageable. A Computer-Based Financial Accounting Questionnaire (COBFAQ) was developed and used for data collection. The COBFAQ was subjected to face validation by two accounting lecturers and one Chartered Accountant. Cronbach Alpha was used to determine the internal consistency of the instrument, which yielded a reliability coefficient of 0.88 and 0.87 respectively. The COBFAQ was administered and collected by hand with the help of seven trained assistants whom the researcher nominated from each of the universities. The two research questions that guided the study were answered using mean and standard deviation. A 4-point scale was used to elicit responses from respondents. Real limit of numbers was used to interpret the mean scores. The study revealed that students' ability to boot a computer; input transactional data for processing; produce output and shut down; auto-create stock accounts and auto-update them with purchases/sales data; classify accounts by class and auto-pass debit/credit entries to them correctly; differentiate between cash and credit purchases and sales and auto-pass debit and credit entries to their ledger accounts; classify business receipts and payments (private/capital/revenue) in cash/cheques and auto-pass entries to their ledgers; view auto-generated trial balance; view auto-prepared trading, profit and loss account, among others, are the learning objectives considered appropriate for Computer-based Financial Accounting. Also it was found out that discussion, lecture, demonstration, simulation, user guide and power point presentation are the instructional methods and techniques that could be utilized for teaching the COBFA. Based on the findings, it was, therefore, recommended that the Curriculum Development arm of Regulatory Body for Nigerian universities should use the discovered learning objectives and instructional methods to integrate computer-based financial accounting into the Business Education programme of Universities. The Government on her part, should provide special intervention fund to Universities offering Business Education programme to enable them procure all the hardware and trained human resources needed to fully implement all aspects of computer-based financial accounting instruction.

Introduction

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Accounting records, reports and analysis presented to management for decision making determine the success of any business entity. Accounting is a process of providing financial information about the financial transactions carried out by a business organization, so that decisions about the financial activities of the business could be ascertained by users. Besides, wise and informed judgment and decisions leading to optimum allocation of resources can also be made by users of accounting information. As soon as a business starts up, accounting processes become almost inevitable. This is inclusive of all types and sizes of business, whether a sole proprietorship, partnership or limited liability company. Accounting involves the maintenance of the organization's financial records of income and expenditure, as well as accounting for the flow of funds into and out of the organization, (Oladele, 2009).

Financial accounting is one of the courses offered in Department of Business Education in Universities. Financial accounting aimed at equipping the recipients with skills and competencies needed to teach accounting at junior secondary school where book-keeping and introductory aspects of financial accounting are taught and learnt within the curriculum of business studies and at the senior secondary school level where it is taught as a single subject. Financial accounting as a subject equips students with the right skills that will enable them to engage in a life of work in the office as well as for selfemployment.

Ezeani (2008) defined financial accounting as the process of identifying, measuring and communicating economic information to permit informed judgments and decisions by the users of the information. Ama (2002) described financial accounting as the process of recording, classifying, selecting, measuring, interpreting, summarizing and reporting financial data of an organization to the users for objective

www.cetvetar.unn.edu.ng, cetvetar.unn@unn.edu.ng

assessment and decision making. Garba (2011) also stated that financial accounting is the process of identifying, measuring and communicating financial information to permit informed judgments and decisions by users of the information. Financial accounting in this study is the systematic recording of financial transactions for business decision-making. It is a service activity, the functions of which include: identifying, measuring, recording and communicating quantitative information, primarily financial in nature for business organization and management.

Business entities are required by law to maintain certain basic financial records which are springboards for preparation of various types of financial statements. For instance, incorporated companies are mandated by law to publish their audited financial statements, comprising trading, profit and loss accounts, balance sheet, cash flow statements, value added statements, accounting policies and so on (Igboke, 2002). These audited published financial statements are usually sent to the investors (shareholders) of the organization to acquaint them with information on the financial operations of the business over a time period. The sole proprietorship, on the other hand, is not legally required to publish their financial statements or keep some accounting records such as mentioned above (Wood and

Sangster, 2002).

The various accounting records commonly maintained in business entities range from stock cards for proper inventory control, purchases and sales journals, returns journals or debit and credit notes, cash book, bank accounts, creditors' and debtors' accounts, sales and purchases accounts, capital accounts, revenue/income accounts, payments/ expenditure accounts to trading and profit and loss accounts, (El-Sawy, 2001 & Shella 2013). These books of account enable the management to maintain an update of stocks, calculate periodic gross profit or loss on trading and net profit or loss for a period. The management is also expected to maintain a balance sheet of the business which is a summarized, precise statement of assets and liabilities at a particular date. On the basis of these records, the management can determine business profitability, solvency or otherwise, show the financial position of the business at a point in time and draw up basic periodic reports required for wise business decision making, (Essien, (2004).

Before the explosion of information communication technology in the business world of today, account records are kept manually. However, the present trend in accounting practice has shown an unprecedented emergence of automated accounting system in which computers and other information communication technologies are fully employed. According to Oyetade, (2008) in fully digital firms where nearly all significant business processes and relationships with customers and suppliers are digitally-enabled, financial information is available anytime and anywhere to support decisions in the value chain.

Computer technology has brought about new, better, more efficient, more effective and cheaper ways of doing old things which unarguably have serious implications for the theory and practice of accounting education. Computer-based accounting system automates the accounting process – improving efficiency and cutting down costs (Natasha, 2013). Computer-based accounting system, according to Adebisi (2002), encompasses the processes and procedures by which an entity's data and transactions are transformed into financial information that has values for planning, organizing and controlling business operations, using computers and other applicable Information Technology (IT) techniques in an organized system framework. In a computerbased financial accounting system (COBFAS), there are three identified critical stages, namely: Input (financial transactions/data), worked upon by Processes to produce Output (financial information), (Adebisi, 2001).

The system in this context involves a series of procedures working together under unified control to produce desired results. Input consists of data generated from diverse financial transactions entered into prescribed input forms of the organization and captured in the accounting system. Processing involves activities such as sorting, classification, storage, calculation, editing, manipulation and handling of input data. Output is financial information for internal and external reporting. This includes trading, profit and loss accounts, balance sheet, periodic reports and other routine inquiries. Procedures in a computerized financial accounting system accomplish the same objectives as in manual accounting system, using the computer. Computerbased accounting systems (COBAS) have presently replaced

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manual-based accounting system (MABAS) in virtually all businesses and organizations, providing accountants, managers, employees and stakeholders access to vital accounting information at the touch of a button.

A typical computerized accounting package will offer a number of different facilities which, among others, are: on-screen input and print out of sales invoices; automatic up-dating of customer accounts in the sales ledger; recording of suppliers' accounts in the purchases ledger; recording of bank receipts; making payments to suppliers and for expenses; automates up-dating of the general ledgers; automatic adjustment of stock records; Integration of a business database with the accounting programs, and automatic calculation of payroll and associated entries. Gary (2013) outlined instant reports that computerized accounting programs can provide for management among which are: Aged debtors summary – a summary of customer accounts showing overdue amounts, Trial Balance, Trading and Profit and Loss Account and Balance Sheet; Stock Valuation, Sales Analysis; Budget Analysis and Variance analysis; VAT returns and, Payroll analysis. For effective instruction on computer-based financial accounting, it is important that the objectives be properly articulated and appropriate teaching methods and techniques carefully selected.

Educational objectives are descriptions of an outcome of action, usually expressed in behavioural terms. Objectives define the framework that gives purpose and direction to specific tasks, (Ellen, 1996). Selection of curriculum objectives is a very crucial stage of curriculum development process since it is the objectives that determine the materials to be selected, the content, the delivery method to be used and the kind of evaluation to be adopted. Educational objectives, according to Olaitan and Agusiobo (1981), are the desired or expected outcomes of any educational programme. They are the overall objectives or result intended from an educational programme.

Offorma (1994) referred to educational objectives as the specific changes in the learners' behaviours which are expected to result from participation in a learning unit at the classroom level. The National Policy on Education in Nigeria defines national objectives of education as nation's intention for establishing schools, and the behavior expected from her citizens after passing through a school programme, (FGN, 2004). Therefore, an instructional objective which is intended or expected behavior from a learner at the end of instruction is important in arriving at the educational objectives.

Akubuilu (2007) and Eya (2006) posited two types of educational objectives: Those which describe the school-wide outcomes usually referred to as general objectives; and, those which describe behaviours to be attained and are usually referred to as specific objectives. The authors said that specific objectives are usually recognized from the use of action verbs to describe learner activities. The authors further shared that in general objectives, school-wide statements of what learners are expected to have become are expressed, but specific objectives are a further breakdown of what

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changes are expected from learners by the end of a course of instruction which have been designed for the attainment of the general objectives.

In the context of this work, the computer-based financial accounting objectives, in addition to a demonstrable knowledge, skills and attitudes that promote effective use of computer system and its input and output devices, range from abilities to: autocreate stock accounts and auto-update them with transactional data; auto-identify and classify various personal and impersonal accounts and auto-pass debit and credit entries into them correctly and differentiating between cash and credit purchases sales; auto-pass correct entry into appropriate ledger accounts; identify various types of business incomes/receipts and expenses/payments and correctly auto-pass entries of them into appropriate class of ledgers; auto-extract balances from all classes of accounts and closing stock balance to draw up trial balance; auto-prepare trading, profit and loss accounts, balance sheet and; auto-generate periodic accounting reports (Chukwuma, 2015). However, the selected objectives are useless in themselves without competent lecturers who are versed in instructional planning/teaching skills.

Teaching is an important activity that helps people to gain the knowledge and attitudes in order to be responsible citizens, earn a living and lead a peaceful life, (Nwaokolo and Akilaiya, 2004). Teaching, according to Ajoma (2009), is the science and art of assisting a person to learn. Teaching involves the use of creative and demonstrative skills in aiding the delivery of instructions. It requires that its practitioners should clearly understand what should be done to bring about the most desirable learning in the learners and be highly proficient in the skills necessary to carry out these tasks. The quality of any educational programme is directly related to the quality of instruction, as no nation could rise above the quality of its teachers (FRN, 2012). Obi (2005) pointed out that teaching is much more than presenting information or ideas, but involves guiding students to learn by means of discovering, probing, examining and analyzing activities. The author, therefore, said that the subject matter to be taught should determine to a large extent the instructional planning/delivery methods and techniques to be used.

Instructional planning is the process whereby a lecturer decides in detail on how to use appropriate curricula, instructional strategies and resources to address the diverse needs of students before the actual delivery of the instruction. Nkom (2008) stated that the process of instructional planning involves the selection of a topic and contents from the curriculum; selection of teaching materials, designing learning activities, selecting the appropriate methods and deciding in the pacing and allocation of instructional time. The planning of instructions helps the lecturer with procedures and opportunity to demonstrate those things to be learnt. The planning of the instructions helps the lecturer to design or decide what learning opportunities students will need to learn to ensure that each student has adequate opportunities to learn according to his needs and individual differences. Guga (2011) opined that good instructional planning begins with lesson plans, units, projects and assignments, use of instructional strategies that promote problem solving, research, reflection and

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real-world applications to motivate all students to learn. Lecturers and school leaders need to keep in mind what promotes learning: good instructional planning; a balanced use of student- and teacher-centered approaches; use of technology to motivate, challenge and engage students in classroom activities that promote learners to learn at higher levels. Lecturers must plan various instructional strategies that address students' different learning styles, backgrounds and interests. They should think on how to vary instruction to suit different situations. Flexibility is necessary for good teaching, but it does not take precedence over thoughtful planning. Planning is central to effective instruction and to do it well, the teacher must be skilled and competent. Apart from planning, the computer-based financial accounting lecturer should be competent enough for effective instruction delivery.

Instructional delivery has to do with the way a lecturer teaches a subject. According to Saba, Ma'aji and Tsado, (2012) instructional delivery strategies are practices and procedures of presentation which lecturers employ to make instructions more effective, more interesting and easier when using a specific method for a lesson unit. The authors observed that for effective teaching of any activity by a competent lecturer, the use of methods and materials are essential in facilitating the learner's achievement of objectives. The ultimate goal of any instructional delivery activity in both formal and informal education is to assist the learner to learn. Ogwo and Oranu (2006); Osinem (2008); and Obi (2005) include demonstration, discussion, project, lecture, discovery, field trip, role play, remedial, games and dramatic simulations among the teaching methods a teacher can adopt in the teaching/learning process. During instructional delivery, lecturers bring the learners in contact with the curriculum contents by using appropriate methods and materials. Methods play key role in ensuring effectiveness. Incidentally, the improper use of teaching methods and other instructional delivery strategies can hinder learning especially in skill subject like computer-based financial accounting.

Computer-based financial accounting lecturers should be able to employ various instructional methods in the classroom. The various methods that can be employed include: team work, collaboration, and use of instructional technologies (IT). Cantrell (2004) stated that teaching methods are in a continuum, ranging from expository to inquiry. The exposition method of teaching is conventional and widely used in the classroom. However, Cantrell opined that the conventional methods like lecture method and other teacher-centered methods are not good methods for teaching skill subjects like computer-based financial accounting. Since students of computer-based financial accounting must be active participants in the learning process, not passive recipients of information, they should be made to identify and solve problems that require the use of multiple information sources. Learning by doing should be emphasized in computer-based financial accounting instruction delivery. In addition, basic communication, intellectual and interpersonal skills should be used. Lecturers must apply appropriate instructional methods to make lessons more relevant and to make the classroom a realworld activity involving the students. For computerbased financial accounting instruction, a conducive learning environment should be set up whereby the learner is exposed to manipulative activities using the computer in generating predetermined financial accounting results.

The business education graduates of the universities trained on manual-based financial accounting (MABFA) may not be employable and globally competitive in the business organizations of today where the financial accounting system has been computerized. The Labour Market Observatory Project study had revealed that quantum of time, money and human resources had to be expended to retrain the graduates of universities to equip them with current work skills required in industries, (BoloOsagie and Ghenga, 2013). This finding collaborates with that of Jones and Abraham (2007), that Business Education Programme (especially accounting option) does not produce graduates with appropriate ICT competencies required by employers, and that a growing gap exists between what accountants do or need today and what accounting educators teach. Therefore, for the business education graduates in south east Nigeria to be employable and become globally competitive in the present technology-driven labour market, it is imperative that they acquire necessary competencies through appropriate training while in the university, hence the necessity for a computer-based instructional objectives and delivery in financial accounting for sustainable employment of Business Education graduates in the industries after graduation.

Purpose of the Study

The major purpose of this paper is to determine computer-based financial accounting objectives and instructional delivery methods/techniques for training business education students in south east universities for sustainable employment in the present computer-driven work environment.

Specifically, the study sought to:

1. determine the objectives of computer-based financial accounting (COBFA) for training the business education students in south east universities.
2. determine the instructional methods and techniques to be employed for teaching computer-based financial accounting objectives.

Methodology

The study was carried out in south east Nigeria and descriptive survey design was employed in the study. The population for the study was 110 accounting lecturers from Business Education and Accountancy Departments in the federal and state universities in South-eastern Nigeria. The population was made up of 15 accounting lecturers from the four universities that offer Business Education programme and 95 lecturers from the seven universities that offer Accountancy programme. There was no sampling as all the population was considered manageable. A Computer-Based Financial Accounting Questionnaire (COBFAQ) was developed and used for data collection. The COBFAQ was subjected to face validation by two accounting lecturers from Department of Business Education, University of Nigeria, Nsukka and one Chartered Accountant from Bursar's Department, University of Nigeria, Nsukka.

Cronbach Alpha method was used to determine the internal consistency of the instrument, which yielded a reliability coefficient of 0.88 and 0.87 both the objectives and instructional methods respectively. The COBFAQ was administered and collected by hand with the help of seven trained

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assistants whom the researcher nominated from each of the universities. The COBFAQ items were scored on a 4point response scale with values assigned as follows: Strongly Agree (SA) = 4; Agree (A) = 3; Disagree (D) = 2; and, Strongly Disagree (SD)= 1. The mean was interpreted using real limit of numbers. Thus, any items within mean range of 3.50 – 4.00 were Highly Important; 2.50 – 3.49 were Important; 1.50 – 2.49 were Little Important; and 0.50 – 1.49 were Not Important. The study used mean and standard deviation to analyze the data collected from the two research questions and real limit of numbers was used in taking decision on the analyzed data.

Results

Research Question:

What are the objectives of computer-based financial accounting?

Table 1: Mean Ratings and Standard Deviations of Accounting Lecturers on the objectives of COBFA for competency building of students in South East Universities in Nigeria.

S/NO.	Objective Statements	X	SD	Remarks
Abilities to:				
1.	Boot a computer, input transactional data for processing, produce output and shut down the computer		3.5 0.4	SA
2.	Auto-register customer, supplier, create product category and product, view auto-generated personal accounts, auto-update stock card with purchases, sales or sales returns data on the inventory platform		3.7 0.5	SA
3.	Auto-input total value of cash purchases or cash platform and auto-credit or debit appropriate a/cs	& sales on named bank	3.5 0.5	SA
4.	Auto-input total value of credit purchases or sales on the purchases or sales ledger platform and auto-debit or credit appropriate ledger accounts		3.5 0.5	SA
5.	Auto-input the amount of specific business or cash a/c platform and auto-credit or debit appropriate nominal ledger a/cs	incomes/receipts on the named bank a/c	3..8 0.5	SA
6.	Auto-input the amount of specific business or cash a/c platform and auto-credit or debit appropriate nominal ledger account	expenses on the named bank a/c	3.5 0.5	SA
7.	View auto-generated Trial Balance		3.6 0.5	SA
8.	View auto-generated Trading Profit & Loss Account		3.5 0.5	SA
9.	View auto-generated Balance Sheet as at end of period		3.5 0.5	SA

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10.	View auto-generated periodic total credit purchases, credit sales, creditors' and debtors' account balances, total stock balance, etc.	3.9	0.5	SA
	Cluster Mean and Standard Deviation	3.6	0.5	SA

The data presented in Table 1 show that the ten identified objective items had a mean range of 3.5 – 3.9. The cluster mean of 3.6 further showed that all the outlined objectives of COBFA programme showed ‘Strongly agree’. The standard deviation of all the objective statements ranged from 0.4 – 0.5, indicating that the responses made by the respondents were close to one another and not far from the mean. This further added some validity to the mean values.

Research Question 2: What are the instructional methods/techniques to be employed in teaching COBFA?

S/NO.	Instructional Methods	X	SD	Remarks
1.	Discussion	3.8	0.5	SA
2.	Lecture	3.5	0.5	SA
3.	Demonstration	3.6	0.5	SA
	Simulation	3.5	0.5	SA
4.				
5.	User guide	3.7	0.5	SA
	Power Point presentation	3.6	0.5	SA
6.	Cluster Mean and Standard Deviation	3.6	0.5	SA

The data presented in Table 3 reveal that the mean ratings of the responses of the respondents on all the identified five instructional methods for teaching COBFA ranged from 3.5 – 3.8, which meant ‘Strongly agree’. The standard deviation values for all the five items ranged from 0.5 – 0.5, which also showed that the respondents were not far from one another in their responses and that their responses were not far from the mean.

Discussion

The findings of the study showed that Computerbased Financial Accounting Programme objectives appropriate for competency building of accounting students of Business Education programme in south east Universities range from the ability of students to: Boot a computer, input transactional data for processing, produce output and shut down; autcreate stock accounts and auto-update them with purchases/sales data; classify accounts by class and auto-pass debit/credit entries to them correctly; differentiate between cash and credit purchases and sales and auto-pass debit and credit entries to their ledger accounts; to classify business receipts and payments (private/capital/revenue) in cash/cheques and auto-pass entries to their ledgers; view autogenerated trial balance; view auto-prepared trading, profit and loss account; view auto-prepared balance sheet as at end of period; and view auto-generated periodic total credit purchases credit sales, creditors’ and debtors’ account balances, total stock balance for management decision making.

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The findings of the study agreed with Adebisi's view (2002) that computer-based financial accounting system encompasses organized processes and procedures by which an entity's data and transactions are transformed into financial information that has value for planning, organizing and controlling business operations, using computers and other Information Technology techniques in an organized systems framework. Adebisi maintained further that to transform data and transactions to value financial information for decision making, processes and procedures must be organized to perform the following tasks: Collect details of transaction and other data and enter them into the accounting systems; Store the data for easy retrieval and future use; and, Provide users with the information they need by producing financial and fiscal reports or allow users to make enquiries from the data base. The findings also concurred with Gary (2013), who identified three basic objectives of computer-based financial accounting system to include: identifying and recording all valid transactions; describing the transactions in sufficient detail and properly classifying them for financial reporting, measuring the value of transactions in monetary terms and recording the values in the financial statements; and, determining the time period in which transactions occur and recording such transaction in their proper accounting period, and presenting the transactions and their related disclosures properly in the financial statements.

The findings of the study also revealed appropriate instructional methods and techniques to be utilized for teaching the COBFA to students. These methods include discussion, lecture, demonstration, simulation, user guide and power point presentation. Whereas discussion method involves active participation of the learners and interaction between the learners and the teacher as well as interchange of questions and ideas among the participants, lecture method is a teacher-centered method because it is the teacher alone who does most of the talking while the students remain passive for most of the period, (Osinem, 2008; Ogwo and Oranu, 2006). Demonstration method involves verbal and practical illustration of a given procedure. It entails showing and telling a fact or an idea. This method will be of immense use in teaching skill-based courses such as computer-based financial accounting. User guide or menu-driven technique is a step-by-step approach used in computer-based skill instruction, whereby the learner is given procedures and processes to be able to navigate through the computer and achieve a predetermined outcome. The processes are so mapped out and explained to guide every input action by the learner.

These findings were consistent with Egbe (1990) and Agbafor (2011), who identified discussion, demonstration, lecture, simulation among others as effective teaching method for competency learning. Ogwo and Oranu (2006) pointed out that the use of any teaching method could be more effective if combined with other teaching methods coupled with the right teaching techniques.

Conclusion

The thrust of this study was to determine a computerbased financial accounting objectives and instructional delivery methods for competency building of Business Education accounting students in

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Universities in Southeastern Nigeria. The study was informed by the need to empower Business Education accounting students with relevant skills, knowledge and attitude in computer-based financial accounting for employment and global competitiveness in the present computer driven world of work. The findings of the study established that objectives of COBFAP range from the ability of students to boot a computer; input transactional data for processing; produce output and shut down; autcreate stock accounts and auto-update them with purchases/sales data; classify accounts by class and auto-pass debit/credit entries to them correctly; differentiate between cash and credit purchases and sales and auto-pass debit and credit entries to their ledger accounts; to classify business receipts and payments (private/capital/revenue) in cash/cheques and auto-pass entries to their ledgers; view autogenerated trial balance; view auto-prepared trading, profit and loss account; view auto-prepared balance sheet as at end of period; and view auto-generated periodic total credit purchases credit sales, creditors' and debtors' account balances; total stock balance for management decision making. It was also established that discussion, lecture, demonstration, simulation, user guide and power point presentation are instructional methods and techniques appropriate for computer-based financial accounting instruction in universities in South East Nigeria.

Recommendations

Based on the findings and conclusions drawn from this study, the following recommendations were made:

1. The Curriculum Development arm of Regulatory Body for Nigerian Universities should use the discovered learning objectives and instructional methods to integrate computer-based financial accounting into the Business Education programme of Universities.
2. The Government on her part, should provide special intervention fund to Universities offering Business Education programme to enable them procure all the hardware and provide trained human resources needed to fully implement all aspects of computer-based financial accounting instruction.
3. The extent of students' achievement of the performance objectives of the computer-based financial accounting will heavily depend on their unlimited personal access to PC. Therefore, the various stakeholders in Business Education programme should evolve a loan scheme that will afford each accounting educator and student an opportunity to own a personal computer.

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