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# VIRTUAL REOURCE USAGE AND INSTRUCTIONAL DELIVERY OF ACCOUNTING EDCATION IN TERTIARY INSTITUTIONS IN RIVERS STATE

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***ABSTRACT***

*The main aim of the study was to investigate virtual resource usage and instructional delivery of accounting education in tertiary institutions in Rivers State. Descriptive survey research designed was used for this study. This study was carried out in Rivers State. The population of the study was 95 business education lecturers and postgraduate students of accounting education in tertiary institutions in Rivers State. The study adopted census sampling technique since the population is of manageable size. The reliability of the instrument was determined using Cronbach Alpha procedure which yielded a reliability coefficient index of 0.87. Mean and Standard deviation were used to answer the research questions while T-test statistics was used to test the hypotheses at 0.05 level of significance. One of the findings revealed that, the respondents agreed, that there is no significant difference in the mean ratings of lecturers and students in the use of virtual resources for instructional delivery of accounting education in tertiary institutions in Rivers State. It was therefore recommended among others that Government and the management of universities should constantly train lecturers in the use of e-learning facilities through research and conference participation.*

***Keywords: Virtual Resource, Instructional Delivery, Accounting Education, Tertiary***

## INTRODUCTION

Tertiary institutions in recent times have placed more emphasis on student centered instruction through the use of technologies; as such it has become increasingly acceptable and prevalent amongst tertiary institutions. The use of e-learning technologies is a modern trend that enhances teaching and learning. Despite the growing trend, some researchers have lamented on the slow pace of their utilization in Accounting Education (Agboeze, Ugwoke & Onu, 2012).

Delivery of Accounting Education courses with the use of modern technologies in this 21st centuries' has come to stay. However, a kin observation has shown that most lecturers are still lagging behind as a result of deficiency in the use of Virtual resources, Internet, Multimedia, E-library and e-documents. National University Commission (2001) have queries over the qualification of the business education lecturers teaching accounting courses in tertiary institutions which they referred as interloper. It has been acknowledged that some of the Accounting Education lecturers are self-acclaimed accounting lecturers that have little or no skill of accounting knowledge. This does not only affect the students of the institutions but affect the code of corporate governance in the public sector and the ethics of accounting professions. However, the problem of Accounting Education lecturers in Nigeria is closely connected with an urgent problem that exists in the country such as the problem of the lack of professional, qualified and skilled specialists. Some of the accounting lecturers are known for unethical conducts in the teaching and learning of Accounting courses. The sack of university lecturers for gross misconduct validates this fact. Wolcott (2010) noted that there is little doubt that the current content of professional Accounting Education which has remained substantially the same over the past 50 years, is generally inadequate for the future accounting professional. A growing gap exists between what accountants do in the industries and what accounting educators teach students in the classroom who remain narrowly educated and may find it more difficult to compete in an expanding profession. Furthermore, some of the institutions lack the capability to attract accounting lecturers to the various Accounting Departments. This is perhaps due to the low motivation and low pay when compared with what their counterparts

working in business firms earn. Brewer (2013) noted that the focus of a programme should extend beyond technical skills and emphasize the personal capacities of students to interact well with one another, assume responsibilities, reason logically, think creatively, embrace ethical standards and conduct and communicate effectively. Hence, accounting curriculum must be structured to achieve this objective, financial management competency, management accounting competency and auditing accounting competency are very important for every individual that intends to or practicing accounting profession at whatever level, be it accounting firms, multinational establishments or bursary departments or units in tertiary institutions because it equips individuals with the requisite knowledge that will enable them to properly document records of financial transactions at various levels of the organization where they are working or practicing. The inability of some individuals in organizations and tertiary institutions to function effectively can be traced to their poor knowledge of financial management, management accounting and auditing accounting which in turn affects their level of effectiveness in the classroom and offices where they work. Financial Management knowledge is a major requirement of any financial expert because it enables the individual to know how financial transactions are effectively executed with minimal error or error free. A financial expert as a matter of fact is expected to properly document, manage and keep financial records or transactions properly. Today, reverse is the case in most institutions where the individuals perform poorly due to their poor knowledge of financial management. There have been expectations as to the impact of technology utilization in Accounting Education, though there are many research studies on Accounting Education and technology, empirical studies relating to the impact of technology utilization with particular emphasis on e-learning technologies in accounting curriculum seem to be limited. Based on the above problems and knowledge gap, this study investigated e-learning facilities usage and instructional delivery of accounting education in tertiary institutions in Rivers State

**Objective of the Study**

1. The virtual resource that can improve instructional delivery of accounting education in tertiary institutions in Rivers State.

**Research Question**

1. What are the virtual resources that can improve instructional delivery of accounting education in tertiary institutions in Rivers State?

**Hypothesis**

1. There is no significant difference in the mean ratings of lecturers and students on virtual resources usage for instructional delivery of accounting education in tertiary institutions in Rivers State.

**Business Education**

Business education was formerly known as commercial education. It was introduced by the missionaries and private individuals in the 1900s. When apprenticeship program failed to meet the demand for book-keepers and clerical workers, pre-services education programs for training these workers, pre-services were organized in academic preparatory schools (Akpomi, (2001). The rapid expansion of the early years saw the need to have more stenographers, book-keepers, accountants and clerical workers. This brought about an increased interest in business education resulting in the training of personnel for the relevant skills in typing, stenography, book-keeping and clerical duties. Educators became more concerned about commercial courses and as a result of this interest, the Phelps-Stoke fund of U.S.A in cooperation with the international education board set up two commissions. The commission was led by Thomas Jesse José an American socialist at the famous Negro, College Hampton Institute. It was Phelps-stokes commission that brought about the evolution of technical and vocational training which should be given by government department and those departments were supposed to supervise them. They also recommended that the educational

system should street the importance of manual skills. Another recommendation was the establishment of technical vocational education institution of higher learning which could develop in to universities. The building was provided free by the merchants and it took off on 1st April 1900. Akpomi, (2001) Stated that, the subjects taught were as follows Bookkeeping, carpentry, short-hand they were taught at seven (7) shilling (6) six pence per quarter. Between 1940 and 1960, the mission particularly the Roman Catholic established schools for training girls as secretaries. In 1955 the secondary modern schools were introduced to give provocation business training. Eight colleges were opened to train teachers at a cost of through soon after wards the future of the secondary schools was made bleak. Koko(2008), A few leading commercial secondary schools at that time include Zik's Academy(now Okpe Grammar school) Sapele, Essi, commercial school, Benin city premier college, Yaba, Christian secondary commercial college, Apapa, to mention, Just a few.

The Yaba College of Technology founded in 1932 was the only post-secondary institution which was then offering some business (commercial education) courses. At the lower post-secondary level there were number of colleges of technology and polytechnics offering business education courses including business, teacher education programmes offered Technical Teachers college at Yaba, Okene and Gombe, Koko, (2003). In 1962University of Nigeria Nsukka was acknowledged the first university to mount a well-articulated business education programme of vocational education started with the Europeans and merchants groups which created the need for those who are capable of recording sales clerical activities and teaching.

**Visual Facilities**

This is the mode of learning where by learners converge uniformly using a computer system, video conferencing, web -based camera etc. without any physical contact. The Virtual resources pattern practiced in e — learning encourages learners to learn at their convenient. Learners can comfortably connect or link up to the Virtual resources without traveling a long distance. Some offices and organizations use Virtual resources to teach and educate their staff as a means of manpower development training. In assessment of Virtual resources, there are some properties of e- learning that must come into play such as multimedia tools like online help; where booking of course materials, online exams, online assessment of grades usual takes place.

Virtual resources involve the teacher and students' relationship without face - to -face conversation. Characteristics of physical classrooms have been transferred to Virtual resources to make the quality more reliable and efficient. Virtual resources guarantee flexibility on the part of learners. Meaning that as a student's, you can attend the classes at a more convenient time and place. Virtual resource is always operated in an online platform; the online environment can as well be accessed in a portal or through the use of recommended software from the school. Learners in Virtual resources received the same type of instruction as in face - to -face learning. Virtual resources employ a lot of multimedia technologies in accessing its information; it may involve CD-ROM (Compact Disc Read Only Memory) This is a storing devise, a semi -conductor memory device whose storage is permanent in nature. The electronic books and encyclopedia made information available to many users simultaneously without demand of the large-space requirements of massive hard copies. Only a single compact disk (CD-ROM or RAM) can house about 25 volumes of an encyclopedia. It retains the stored data even when the power to the devise is off .It has a variety of applications in digital system such as implementation of combinational logic and sequential logic, character generation, look-up table, microprocessor programme storage (Aggarwal2018).Dial Access Callers can use it to get access to a vast Library audio cassette. Students can use it to dial up lessons from the library. Instead of finding a room for students to meet, students in the tertiary institution can watch videotapes of the lecture individually. Also, instructors call for audiovisual material from a distribution center. Electronic-mail (E-mail) It comprises electronic mailboxes that enable communication between two people based at distant locations, and make the transfer of documents from one computer to the other faster, reliable and convenient. It supports person to person

messaging and document sharing. It is the most widely used application of computer internetworking. Teachers and trainers can give assignments to their students and ask them to submit to his Email without necessarily seeing the teacher before submission. All they need to do is to know the teacher's Email address. Remote Access This form of method is very exceptional. In this method the instructor can access the device of learner and instructor performs all activities on that device instead of learner. Instructor can guides how to perform various tasks on devices for better understanding of learner Abolade and Yusuf (2005), explain educational environments that allow IT students to have open remote access to a high performance computing environment, customized with centralized hardware, using their typical home computers. Digitalization has huge potential to transform teaching and learning practices in schools and open new horizons. The challenge of achieving this transformation is more about integrating new types of instruction than overcoming technological barriers. Digital technology can facilitate innovative pedagogic models, for example based on gaming, online laboratories and real-time assessment, which have been shown to improve higher-order thinking skills and conceptual understanding and in many cases have enhanced studies' creativity, imagination and problem-solving skills .E-learning, open educational resources and massive open online courses, mainly aimed at autonomous learners. Technology-based innovations in education reshape the environments in which schools operate. In general, they tend to open up learning environments, both to the digital world and the physical and social environment. They also bring new actors and stakeholders into the educational system, not least the education industries, with their own ideas, views and dreams about what the future of education can hold.

Zoom Zoom video communications, Inc. (stylized as zoom or simply zoom) is an American communications technology company headquartered in San Jose, California. It provides video telephony and online services through a loud-based peer software platform and is used for teleconferencing, telecommuting, distance education, and social relations (Adeosun, 2010).Eric Yuan, a former Cisco engineer and executive, founded Zoom in 2011, and launched its software in 2013. Zoom's aggressive revenue growth, and perceived ease-of-\use and reliability of its software, making it a unicorn company. Beginning in early 2020, Zoom's software usage saw a significant global increase following the introduction of quarantine measures adopted in response to the pandemic. Its software products have faced public and media scrutiny related to security and privacy issues due to unexpected usage. Zoom assist in instructional delivery in accounting education in tertiary.

Whatsapp Audio The emergency of whatsapp has revolutionized communication and facilitating teaching and learning activities in recent years. Social networking has blended learning and has become one of the most significant communication tools among young people; and is generally applied to the practice of using both and in-person learning experiences when teaching student. In online teaching, students might attend a class taught by a lecturer in a traditional classroom setting, while also independently completing online component of the course outside the classroom. Of course in-class time may replace or supplementing by online learning experiences, and students would learn about the same topic online as they do in class, face to face learning experience would apparel and complement one another (Edglosaary, 2016). Whatsapp is a mobile application that allows users to communicate with them using mobile gadget and computers. Below are the areas where whatsapp can be applicable to instructional delivery The folder WhatsApp/Media/WhatsApp Audio/ contains the downloaded audio files that are received as an attachment from a contact. The file names usually start with AUD. The folder whatsApp/Media/WhatsApp Voice Notes/ contains the voice files that are recorded using Whatsapp. Media files are automatically saved, WhatsApp/Media/folder. Better storage capacity and management. The WhatsApp folder is located in internal storage. A Whatspp has some key features that make it stand out. Firstly, the platform offers a simple and easy- to-use set of features that allows anyone to quickly share texts, pictures, audios, videos or any kind of file with individual users

or several people at once, through the so-called group's administrators. Secondly, the contents shared on WhatsApp are end-to-end encrypted which means that that the content is only encrypted or decrypted in the phones of those involved in the communication, and technically cannot be sent by anyone else. Selamat (2015) noted that whatsapp can be used in the following in e-learning; Announcement, forum such as class discussion, Quizzes, open ended question, Group, project report, Listening practice, pronunciation practice, Content/material sharing, power Point presentation.

**Dimensions of Instructional Delivery of Accounting Education.** Instructional Delivery of Accounting Education takes different dimensions. However, the dimensions of instructional delivery of accounting education considered in this study are, subject matter delivery and examination and evaluation. These dimensions are discussed in detailed below

1. **Subject Matter Delivery** Developing and delivering lessons by lecturers are integral in the teaching process. It is therefore important for lecturers to ensure that the three (3) domains of learning which include cognitive (thinking), affective (emotions or feeling) and psychomotor (physical or kinesthetic) to be achieved. Within each domain is multiples of learning that progress from more basic, surface-level learning to more complex, deeper-level learning. The level of learning we strive to impact will vary across learning experiences depending on; the nature of the experience, The developmental levels of the participating students and The duration and intensity of the experience.
2. **Cognitive domain** Cognitive domain deals with how a student acquires processes and utilizes the knowledge. It is the thinking domain. This domain focuses on intellectual skills and familiar to educators. Bloom's taxonomy (knowledge, comprehension, application, analysis, synthesis and evaluation) is frequently used to describe the increasing complexity of cognitive skills as students move forward from a beginner to more advance level in their knowledge. Cognitive domain is the core of the learning domain. The other two domains (effective and psychomotor) require at least some of the cognitive components. The cognitive domain is well-suited for online environment of assessment. Courses that are hybrid (both online and face-to-face mode), often present the cognitive portion of the course through the web and use classroom teaching-learning methods for affective, psychomotor, and interpersonal course outcomes (COs). The level in the cognitive domain can be measured through Class discussions – refreshing previous lectures, organized class notes, tutorials, providing sufficient information through charts and power point slides, real time examples, organizing self-check quizzes, project/problem based learning's, conducting course seminars and practicing questions with answers and expert explanations.

In cognitive domain, especially synthesis and evaluation, collaborative assignments requiring students to engage in the problem or project based activities serve as an important way to determine whether the students have achieved that level of learning or not. These projects can be done online, but often lend themselves to level some face-to-face interaction. If face-to-face interaction is not possible, synchronous mediated events such as web casting, interactive video or conference calls facilitate project development. Furthermore, higher cognitive skills provide opportunities for a student to develop interpersonal domain learning. Now, the accreditation board of many countries insisted the higher education providers to implement the synthesis and evaluation from student's initial year of study onwards Kasilingam and Cinnavan (2014). This domain focuses on attitude, motivation, willingness to participate, valuing what is being learned and ultimately incorporating the discipline values into real life.

Cognition is a term referring to the mental processes involved in gaining knowledge and comprehension. These cognitive processes include thinking, knowing, remembering, judging, and problem-solving. These are higher-level functions of the brain and encompass language, imagination, perception, and planning. Cognition is the ability of the brain's mental processes to

absorb and retain information through experience, senses, and thought is known as cognition. Cognitive learning is an active style of learning that focuses on helping you learn how to maximize your brain's potential. It makes it easier for you to connect new information with existing ideas hence deepening your memory and retention capacity. Cognitive aspects of learning refer to thinking processes and mental procedures involved in the learning process. An important cognitive aspect of learning, that can hinder or facilitate learning, is prior knowledge and prior learning experience of lecturers.

**Economic Empowerment Theory**

Economic Empowerment theory was propounded by Simon (1994). This theory stated that empowerment is a transformative process within human existence from the state of powerlessness to the state of relative control over one's overall existence by taking control over destiny and making use of immediate environment for a sustainable improvement in the livelihood and better standards of living. Tertiary institutions as a vital tool for empowerment Thus, empowerment theory is an alternative economic development approach as a result of the failures of the mainstream development theories in addressing the poverty situation in the developing countries due to the emphasis on growth, pursuit of industrialization and urban bias on holding unfulfilled small promises of a better life for the excluded and down trodden majority. For instance the effectiveness and success of the application of empowerment theory can be seen from the Grameen Bank in Bangladesh which has transformed the economy of the developing countries through the initiatives of self-help group as the case in India, the Susu's of Ghana, the Sacco's of Tanzania and the Ric in Cameroun all aimed at providing microfinance initiatives to the rural poor dwellers to enable holder embark on meaningful economic activities. This confirmed microfinance as an empowerment prime example.

Hence, microfinance policy has emerged as a prime example in alternative economic development despite its challenges. This makes empowerment theory a perfect bottom-up approach in development in its manifestations on the convergence of power relation from top-bottom to bottom up autonomy, thereby giving power and wider opportunities to the powerless so that holders can use the initiatives rights and capabilities for the common good of the social setting not only to better the lifestyles and improve the standards of living but gradually move out of the deprivations of poverty in a sustainable manner. This reflect bottom up approaches on economic empowerment and development in addressing poverty problem and promotion of small scale businesses but in different directions.

This theory is relevant to the study because it brings economic development practices as a resource supporting organizational resilience in the turbulence of the business world which is in line with period when teaching effectiveness of business education lecturers bring returns into the economy. It is also relevant to this study because microfinance banks empower teaching effectiveness of business education lecturers which have been the source of economic growth to a global Nation. The economic empowerment theory is related to this present study in the sense that accounting education is very important to the lecturers and students of business education because they required accounting skills for their daily financial transaction. Also accounting education competency equipped the students with accounting skills and made them to be self-employed or work in an industries or government as to better their lives. The acknowledgement of empowerment through accounting education has a productive impact on lectures and students which will yield a sound economic and industrial development.

**METHODOLOGY**

Descriptive survey research design was used for the study. The population for this study consists of 95 business education lecturers and postgraduate students of Accounting Education. These include; Rivers State University and Ignatius Ajuru University of Education.

**Summary of the Population of Study**

| S/N | Institutions offering Business Education Programme in Rivers State | Population of Business Education Lecturers | 2021 Postgraduate Students of Accounting Education |
|---|---|---|---|
| 1. | Rivers State University , Orowurokwo | 29 | 35 |
| 2. | Ignatius Ajuru University of Education, Rumuolumeni | 17 | 14 |
| | **Total** | **46** | **49** |

**Sources Heads of Department of the institutions (2022)**

The sample for the study comprised of business education lecturers and postgraduate students of accounting education in tertiary institutions in Rivers State. The study adopted a census sampling technique since the population is of a manageable size, sample was drawn. The questionnaire was the major instrument for data collection. Mean and standard deviation were use to answer the research questions while t-test was used to test the hypotheses at 0.05 level of significance. The data analysis was analysis with the aid of statistical product for service solution (SPSS) software version (25).

In testing the hypotheses, when the observed level of significance (p-value) is less than or equal to 0.05, the hypotheses were rejected. However, when the p-value exceed the alpha level of 0.05, (p-value), the hypotheses were retained or in test for the significance of the relationship and ascertain the decision rule, any value of the calculated correlation coefficient (r) that is greater than or equal to the critical table value of r at a given degree of freedom would be regarded as significant and the associated hypothesis rejected, but if otherwise, the associated hypothesis would be accepted .

## Results

What are the virtual resources that can improve instructional delivery of Accounting Education in tertiary institutions in Rivers State?

**Table 1 Mean responses of lecturers and students on virtual resources that can improve Instructional delivery of Accounting Education in tertiary institutions in Rivers State**

| S/N. | Statement | Lecturers | | | Students | | |
|---|---|---|---|---|---|---|---|
| | | Mean | SD | Decision | Mean | SD | Decision |
| 1. | Computer improves instructional delivery of accounting education in tertiary institutions | 3.10 | 0.22 | Agreed | 3.00 | 0.10 | Agreed |
| 2, | Video conferencing enhance instructional delivery of accounting education in tertiary institutions | 3.60 | 0.30 | Agreed | 3.00 | 0.30 | Agreed |
| 3. | Web-based camera aid instructional delivery of accounting education in tertiary institutions | 2.10 | 0.10 | Disagree | 3.00 | 0.10 | Agreed |
| 4, | Zoom improves instructional delivery of accounting education in tertiary institutions | 2.00 | 0.10 | Disagreed | 2.10 | 0.22 | Disagreed |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 5, | Webinar improves instructional delivery of accounting education in tertiary institutions | 2.30 | 0.7 | Disagreed | 2.40 | 0.7 | Disagreed |
| | **Grand mean** | **2.62** | **0.86** | **Agreed** | **2.70** | **0.86** | **Agreed** |

Results from Table 1 above revealed that respondents agreed on all items with mean values above the criterion value of 2.50, indicating that virtual resources usage will improve instructional delivery of accounting education in tertiary institutions in Rivers State. This is buttressed by the response of business education lecturer's and postgraduate students of accounting education with grand mean response of 2.62 and 2.70. This result shows that business education lecturers and postgraduate students of Accounting Education agreed on the importance of virtual resources usage in instructional delivery of accounting education in tertiary institutions in Rivers State.

**Hypothesis One**

There is no significant difference in the mean ratings of lecturers and students on virtual resources usage for instructional delivery of accounting education in tertiary institutions in Rivers State

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**Table 2 T-test analysis of mean differences in the responses of lecturers and students on virtual resources usage for instructional delivery of accounting education in tertiary institutions in Rivers State**

| Respondents | N | Mean | SD | Df | Level of sig | T-cal | T-critic | Decision |
|---|---|---|---|---|---|---|---|---|
| Lecturers | 46 | 2.62 | 0.86 | | | | | |
| | | | | 93 | 0.05 | 0.6 | 2.0 | Accepted |
| Students | 49 | 2.70 | 0.86 | | | | | |

**Sources Field Data (2022)**

Table 2 revealed a t-calculated value of 0.6 less than the t-table value of 2.0 with a degree of freedom of 93 and 0.05 level of significance, indicating the acceptance of the hypothesis that there is no significant difference in the mean rating of lecturers and postgraduates' students on virtual resources usage for instructional delivery of accounting education in tertiary Institutions in Rivers State

## CONCLUSION

The study investigated the e-learning facilities and instructional delivery of accounting education in tertiary institutions in Rivers State**.** It revealed that e-learning facilities usage like virtual resources among others could be used for instructional delivery of Accounting Education in tertiary institution. The study draws its major conclusions based on the responses from the study's units in the relationship between lecturer's and students in the use of e-learning facilities for instructional delivery of accounting education in tertiary institutions in Rivers State**.** Thus, lecturers and students must be equipped with the knowledge of e-learning facilities in this era of rapid technological advancement.

## RECOMMENDATIONS

Based on the conclusion of the study, the following recommendations were made

1. Accounting Educators and Students should seek and discover new and relevant technologies that could be integrated in Accounting Education. This will enhance the professional knowledge of both Lecturers and Students of Accounting Education and position them for global competition.
2. Government and administrators of tertiary institutions should provide the enabling environment, provide necessary and accessible facilities, as well as train Accounting lecturers

to enhance the use of e-learning tools for effective teaching and learning. This is better prepare the Accounting graduate for a competitive and technology driven world of world.

3, Tertiary institutions in Rivers State offering business education should be provided with up-to-date e-learning technology skills that would aid the effective teaching of Accounting Education skills.

4, Tertiary institution should always review lecturers' workload distribution on a periodic basis to ensure effective instructional delivery of Accounting Education in tertiary institutions

5. In business education department, accounting education lecturers in tertiary institutions in Rivers State should endeavor to improve their competencies in cloud and other technologies if they wish to record higher competencies.

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