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NEEDS ASSESSMENT OF THE ADEQUACY OF ACCOUNTING EDUCATION CURRICULUM CONTENTS IN FEDERAL COLLEGES OF EDUCATION IN SOUTH-SOUTH, NIGERIA

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Abstract
The study conducted a needs assessment of the aadequacy of accounting education curriculum contents in federal colleges of education in South-South, Nigeria. One research question was raised and one null hypothesis was tested at 0.05 level of significance. The study adopted sequential explanatory mixed methods research design. The entire population of 148 (68 accounting educators and 148 final year accounting education students) was studied without sampling. A five-point rating scale questionnaire which was validated by experts and semi-structured interview schedule were used for data collection. The questionnaire has a reliability coefficient value of 0.73 using the internal consistency method with Cronbach alpha. Mean, standard deviation and t-test were used to analyze quantitative data while thematic analysis was used for qualitative data. The study revealed that aaccounting educators rated the curriculum contents of the programme as very highly adequate while the graduating students rated them as highly adequate. This means that small gap which is not significant exists between ratings of the accounting educators and graduating students on the adequacy of curriculum contents of the programme for skills acquisition. Furthermore, need for curriculum enrichment was the theme identified. Based on the findings, it was concluded that the lack of skills to secure employment among graduates of the programme is related to other factors and not contents of the curriculum although there are few areas the contents do not align with today's sophisticated accounting workplace. It was recommended among others that curriculum developers should obtain updated information from employers of labour on skills they need from accounting education graduates in order to emphasize them in the curriculum and prescribe requirements for developing them in students for smooth transition from school to work.
Keywords. Colleges of Education, Curriculum, Accounting Education, Needs Assessment.

Introduction

Colleges of education, irrespective of their conventional, technical and special status, are principally established to produce professional and competent teachers with satisfactory mastery of primary and secondary school subjects. Educational institutions like colleges of education can be regarded as empty entities without relevant academic programmes. One of the programmes offered in colleges of education in Nigeria is accounting education. According to Ugwu, Ezeabii and Ugwunwoti (2020), accounting education is one of the business education courses offered in Nigeria tertiary institutions for professional placement in the accounting and education sector of the economy. The feasibility of business education programme (accounting

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education inclusive) comes from effective execution of its curriculum (Ezenwafor & Onokpaunu, 2017). Curriculum is an arrangement of courses, their outlines and academic experiences in a sequence of known to unknown that are exposed to students within and outside a learning institution. The curriculum content of accounting education give students the opportunity to master accounting information and acquire accounting skills to enable them properly function in the world of work upon graduation.

Accounting education curriculum is designed according to National Commission for Colleges of Education (NCCE) (2012) to train accounting teachers andprofessional for accounting jobs.The objectives of accounting education curriculum in colleges of education as outlined in Udo and Bako (2014:54-55) include to develop in the students the ability and desire to keep records for personal use, to develop in the students the ability to interpret and analyse business papers and records in thecapacity of a final consumer, to give the students preliminary training for the advanced study of accounting, to develop in the students an understanding of some of the problems and characteristics of a businessenterprise, to train the students with knowledge of records keeping necessary to carry out a small business and to train the students to become book-keepers, cahiers or accountants in the business enterprises or intheir self-established business ventures. Despite its laudable objectives, Umoru and Bala (2018) and Mong and Okolocha (2019) reported that employers of labour viewed the level at which accounting education graduates possess accounting skills to handle the complexity of the business world as unacceptable. In addition, Uchenna, Stephen and Akujieze (2020) averred that the objectives of the accounting education programme are implemented to a low extent. Therefore, to maintain relevance and appropriateness of the accounting education and achieve its objectives in colleges of education, needs assessment is required to determine the adequacy of the curriculum contents whether they meet international accounting standards and practices in the global workplace of the current era.

Needs assessment, also known as needs analysis, is regarded as a process which consists of all the activities involved in the collection and analysis of data and identification of gaps that exist in the implementation of curriculum contents (Salihu, 2014). Hui-chuan (2014) identified five models of needs assessment which are systematic approach, sociolinguistic model, learner-centred approach, task-based approach and learning-centred approach. The learning-centred approach which splits needs assessment into target needs and learning needs was usedfor this study. Hutchinson and Waters in Tinh (2018)submitted thatlearning needs analysis focuses more on process-oriented needs which are obtained from the learning situation by establishing how the learners want to learn rather than what they need to learn. Learning needs analysis must start from the students' judgment of their learning needs through their own observations (Chunling, 2015). Students learning needs must be contrasted with the needs perceived by their course teachers who also must be alert of such disparity and takes account of them in order to work out practical curriculum contents that will cater to the needs of a particular group of students (Nugraha, Suwandi, Nurkamto & Saddhono, 2018).

This is the rationale behind the researchers' interest on learning needs branch of learning-centred approach of needs assessment by focusing on the adequacy of accounting education curriculum contents. Due to recent changes in accounting standards, needs assessment arises to ascertain whether the present accounting education curriculum contents are capable of preparing students for the challenges of modern-day accounting profession. Anchoring on the learning needs branch of learning-centred approach of needs assessment, the target group used for this study are accounting educators and graduating accounting education students in all the federal colleges of education in South-South, Nigeria. The researchers used graduating accounting

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education students because they were expected to have adequate knowledge about accounting education curriculum contents as they had studied for three years at the colleges of education. Accounting educators were used because they are teaching and catering to the accounting learning needs of the students. It is against this backdrop that an empirical study on needs assessment of the adequacy of accounting education curriculum contents in federal colleges of education in South-South, Nigeria was undertaken.

Statement of the Problem

Graduating (third-year) accounting education studentsof colleges of education are expected to be proficient in accounting skills that can either help them to effectively teach accounting subject in secondary schools and work in accounting offices. The poor rating of accounting education graduates by employers of labour in the accounting workplace begs a lot of questions and worries on the feasibility and viability status of accounting education programme in colleges of education in Nigeria. Therefore, the problem of the study is the uncertainty about the adequacy of the current curriculum contents of the accounting education programme in colleges of education in South-South, Nigeria. This calls for a needs assessment of the implementation of accounting education by determining whether or not students are exposed to curriculum contents that fit into the mainstream requirements of today's accounting workplace in order to provide empirical evidence for curriculum review.

Purpose of the Study

The purpose of this study was to determine the adequacy of accounting education curriculum contents in federal colleges of education in South-South, Nigeria through needs assessment.Specifically, the study ascertained the gaps that exist between the opinion ofaccounting educators and graduating students on the adequacy of the curriculum contents of accounting education in federal colleges of education in South-South Nigeria.

Research Questions

1. What gap exists between the opinions of accounting educators and graduating students on the adequacy of the curriculum contents of accounting education in federal colleges of education in South-South Nigeria?

Research Hypotheses

2. The mean ratings of accounting educators and graduating students on the adequacy of the curriculum contents of accounting education in federal colleges of education in South-South Nigeria are not significant different.

Methods

The study adopted sequential explanatory mixed methods research design. Sequential explanatory mixed methods research design is the process of collecting and analyzing quantitative data followed by a collection and analysis of qualitative data (Morgan, 2014). The study was conducted in three out of the six states of the South-South Nigeria, namely;Delta State, Rivers State and Cross River State.

Quantitative Phase (Study 1)

The entire population of 216 (68 accounting educators and 148 final year accounting education students) were studied without sampling. The questionnaire contained 63 items in two

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main sections of A and B. Section A contained one item on the demographic data of the respondents. Section B contained 62 items on a five-point rating scale of Very Highly Adequate (VHA), Highly Adequate (HA), Moderately Adequate (MA), Lowly Adequate (LA) and Not Adequate (NA). The reliability of the instrument was determined through a pilot study involving 15 accounting educators and 10 final year accounting education students in the Federal College of Education, Umunze in Anambra State who were not part of the research population. Data collected were analysed using Cronbach alpha and a reliability coefficient of 0.73 was obtained. Out of the 216 copies of the questionnaire administered, 196 copies (representing 91 per cent) were retrieved and used for data analysis. Mean and standard deviations were used to answer the research question while t-test was used to test the null hypothesis at 0.05 level of significance. The gap between the mean responses of the two groups on each item was determined by comparing the difference in their mean scores andinterpreted as follows: 0.00 – 0.49 = No gap; 0.50 – 1.49 = Small gap; 1.50 – 2.49 = Moderate gap; 2.50 – 3.49 = Large gap and 3.50 – 4.00 = Very large gap.

Quantitative results

The results for the quantitative analysis are presented as follows.

Table 1

Mean and Computed Gap on the Adequacy of the Curriculum Contents of Accounting Education

S/N	Bookkeeping (Principles of Accounting I)	M1	M2	MD	Remark
1.	Evolution and importance of booking	4.67	4.59	0.08	No gap
2	Distinction between bookkeeping and accounts	4.82	4.71	0.11	No gap
3	Subsidiary books and methods of keeping them	4.90	4.76	0.14	No gap
4	Ledger and its classification	4.84	4.73	0.11	No gap
5	Preparation of trial balance and suspense account	4.36	3.22	1.14	Small gap
6	Preparation of single, double and three column cash book	4.63	3.58	1.05	Small gap
7	Preparation of petty cash book	4.94	4.85	0.09	No gap
8	Preparation of elementary final accounts	4.07	3.64	0.43	No gap
S/N	**Bookkeeping (Principles of Accounting II)**	**M1**	**M2**	**MD**	**Remark**
9	Preparation of year-end adjustments	4.26	3.70	0.56	Small gap
10	Introduction and computation of depreciation	4.11	3.39	0.72	Small gap
11	Preparation of accounting entries for sales, repairs, renewals and replacement of assets	4.32	3.07	1.25	Small gap
12	Preparation of final account of a sole trader	4.93	4.89	0.04	No gap
13	Preparation of bank reconciliation statements	4.24	3.16	1.08	Small gap
S/N	**Financial Accounting I**	**M1**	**M2**	**MD**	**Remark**
14	Accounting conventions and concepts	4.71	4.65	0.06	No gap
15	Preparation of non-profit making organizations accounts	4.80	3.23	1.57	Small gap
16	Preparation of control accounts	4.65	4.01	0.64	Small gap
17	Preparation of incomplete or single entry records	4.39	3.07	1.32	Small gap
18	Introduction and computation of bill of exchange	4.28	3.12	1.16	Small gap
S/N	**Financial Accounting II**	**M1**	**M2**	**MD**	**Remark**

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19	Preparation of manufacturing account	4.77	4.16	0.61	Small gap
20	Preparation of partnership account	4.69	3.82	0.87	Small gap
21	Preparation of joint venture account	4.31	2.99	1.32	Small gap
22	Preparation of stock valuation account	4.13	2.64	1.49	Small gap
23	Preparation of company accounts	4.43	2.87	1.56	Moderate gap
S/N	**Cost and Management Accounting**	**M1**	**M2**	**MD**	**Remark**
24	Definition of costing and cost account	4.86	4.75	0.11	No gap
25	Elements of cost	4.93	4.84	0.09	No gap
26	Desirability of a costing system	4.89	4.61	0.28	No gap
27	Costing methods and techniques	4.62	3.84	0.78	Small gap
28	Materials procurement and storage of stock	4.71	3.63	1.08	Small gap
29	Labour remuneration	4.90	3.48	1.42	Small gap
30	Collection and methods of absorbing overheads	3.65	2.59	1.06	Small gap
31	Elementary computation and uses of break-even-point	4.36	3.47	0.89	Small gap
32	Elementary variance analysis	4.82	4.65	0.17	No gap
33	Budgeting and budgetary control	4.74	4.31	0.43	No gap
34	Contract accounts	4.10	2.56	1.54	Moderate gap
S/N	**Advanced Financial Accounting**	**M1**	**M2**	**MD**	**Remark**
35	Accounts of limited liability companies	4.84	4.61	0.23	No gap
36	Purchase and amalgamation of business	4.46	2.69	1.77	Moderate gap
37	Interpretation of accounts	4.72	3.35	1.37	Small gap
38	Preparation of departmental accounts	4.79	4.01	0.78	Small gap
39	Preparation of hire purchase account	4.68	3.44	1.24	Small gap
40	Preparation of royalty	4.35	2.83	1.52	Moderate gap
41	Preparation of consignment account	4.21	2.97	1.24	Small gap
42	Introduction to public sector accounts	4.34	3.80	0.54	Small gap
S/N	**Auditing**	**M1**	**M2**	**MD**	**Remark**
43	Auditing: meaning and objectives	4.91	4.72	0.19	No gap
44	Types of audit	4.89	4.63	0.26	No gap
45	The qualifications and professional ethics of auditors	4.76	4.59	0.17	No gap
46	The independence, rights and responsibilities of auditors	4.90	4.72	0.18	No gap
47	The process of auditing: evidence and decisions	4.24	3.40	0.84	Small gap
48	Auditing of final accounts and balance sheet	4.12	2.53	1.59	Moderate gap
49	Internal control systems	4.08	2.76	1.32	Small gap
50	Verification of assets	4.01	2.86	1.15	Small gap
51	Investigation of irregularity in books of account	3.47	2.25	1.22	Small gap
52	Procedure for writing audit reports	4.30	3.21	1.09	Small gap
S/N	**Taxation**	**M1**	**M2**	**MD**	**Remark**
53	Meaning of taxation	4.87	4.73	0.14	No gap
54	Basic concepts and principles of taxation	4.91	4.62	0.29	No gap
55	Accounting computation of income and profit for tax purposes	4.25	2.88	1.37	Small gap
56	Tax administration; Returns, assessment, appeal,	4.08	3.14	0.96	Small gap

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	payment, and claims among others				
57	Business taxation; Basic period of deduction allowed and disallowed, capital allowance, treatment of losses, adjustment of accounts for income tax purpose	4.29	2.13	2.16	Moderate gap
58	Introduction to income tax under partnership	4.11	3.62	0.49	No gap
59	Introduction to company tax	4.64	3.96	0.68	Small gap
60	Capital gains	4.37	2.88	1.49	Small gap
61	Capital transfer	4.29	3.03	1.26	Small gap
62	Current trends in taxation – VAT	4.80	4.62	0.18	No gap

Note. *M1* = mean ratings of business educators, *M2* = mean ratings of business education students, MD = mean difference

Table 2 shows the mean ratings of accounting educators and students for each content of the different course title. The table reveals no gap, small gap and moderate gap between the mean raings of the accounting educators and students as regards the adequacy of the accounting education curriculum contents.

Table 2
Summary of the Mean and Computed Gap on the Adequacy of the Curriculum Contents of Accounting Education

S/N	Course Titles of Accounting Education Curriculum	*M1*	*M2*	MD	Remark
1.	Bookkeeping (Principles of Accounting I)	4.65	4.26	0.38	No gap
2	Bookkeeping (Principles of Accounting II)	4.37	3.64	0.73	Small gap
3	Financial Accounting I	4.57	3.62	0.95	Small gap
4	Financial Accounting II	4.47	3.30	1.17	Small gap
5	Cost and Management Accounting	4.60	3.88	0.71	Small gap
6	Advanced Financial Accounting	4.55	3.46	1.09	Small gap
7	Auditing	4.37	3.57	0.80	Small gap
8	Taxation	4.46	3.56	0.90	Small gap
	Aggregate	4.51	3.66	0.84	Small gap

The data in Table 1 show that accounting educators rated 32 curriculum contents of the accounting education as very highly adequate, rated 29 as highly adequate and one as moderately adequate. The graduating students rated 19 curriculum contents of the accounting education as very highly adequate, rated 11 as highly adequate, 30 as moderately adequate and two as lowly adequate. The data in Table 2 show that accounting educators rated four course titles and their curriculum contents as very highly adequate and three as highly adequate while graduating students rated six course titles and their curriculum contents as highly adequate and two as moderately adequate. This shows that small gap exists between the rating of the accounting educators and graduating students on the adequacy of the curriculum contents of accounting education in federal colleges of education in South-South, Nigeria.

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Table 3
Summary of the Gap that Exists Between the Mean Ratings ofAccounting Educators and Graduating Students on the Adequacy of the Accounting Education Curriculum Contents

Variable	N	$\bar{X}$	SD	df	t-value	p-value	Decision
Accounting educators	59	67.51	8.05	194	0.15	0.09	Not Significant
Graduatingstudents	137	59.84	7.11				

Table 3 shows thatthe p-value of 0.05 at 194 degree of freedom is greater than the alpha value of 0.05 (p>0.05). This means that the gap that exists in the mean ratings between of accounting educators and graduating students on the adequacy of the curriculum contents of accounting education in federal colleges of education in South-South Nigeria is not significant. Therefore, the null hypothesis of no significant difference between the two groups is not rejected.

The results from the first phase of the study informed the content of the semi-structured interview schedules to assist the researchers to obtain in-depth data and descriptive data of the participants' experiences on the research study. Thereafter, qualitative research was conducted.

Qualitative Phase (Study 2)

Five accounting educators and six graduating students were used for selected for the qualitative phase of the study. These participants were interviewed for the study because they were willing to share their perspectives after the researchers explained what the research entails. Based on the mixed methods research design, a sample size of three to five was deemed sufficient as a minimum sample size when analyzing qualitative data (Creswell & Creswell, 2018). Semi-interview schedules were interviewed individually was used to capture the participants' viewpoints regarding the curriculum contents of the programme. The semi-interview took place two days after the collection of completed copies of the questionnaire from participants. The reliability and validity of the qualitative data was conducted using member checking which involves important elements like dependability, transferability, credibility and confirmability. Qualitative validity involves the credibility, confirmability, and transferability of the study's findings. In orderto promote credibility and confirmability, the researcher utilized his written field notes of the semi-interviews and conducted member checking with his research participants. The participants were called after the interview to cross check for any errors and inaccuracies so that any distortions or misinterpretations can highlight and corrected. Transcripts of the interview were read to not only catch errors but also to ask the participants if they were true reflection of their experiences and perspectives.

To ensure the reliability of the qualitative data, data triangulation by checking written field notes of the interview, audio recordings of the interview, questionnaires and reviewed literature to confirm the data collected and to ensure data saturation. Member checking was also used to confirm the interpretations of the participant's responses whether the transcripts reflect accurately what they said during the interview. To enhance the dependability of the study, data saturation was ensured where nothing new word comes from the participants. To aid transferability in qualitative research, the researchers gave adetailed account of the natural settings where data were collected and provided an in-depth explanation of the qualitative data collected and analysed. The use of written field notes, audio recordings of the interview and completed questionnaire were used in the analysis. After transcribing the audio-recorded interviews, the semi-interview notes were shared to the participants to confirm the overall

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credibility of the information and ensure that the interpretations of the study aligned with the participants' viewpoints. Thematic analysis was used to analyze qualitative data obtained for the study.

The semi-interview schedule for accounting educators has the following questions; what is your view on the adequacy of the current curriculum content of accounting education in federal colleges of education for facilitating skills acquisition? Are the curriculum contents of accounting education adequate for students' employability? What are the contents you think should be removed from the present accounting curriculum? Based on your experience, what contents should be added to the present accounting education curriculum?

The semi-interview schedule for final year accounting education students has the following questions; what is your view on the adequacy of the current curriculum content of accounting education in federal colleges of education for facilitating skills acquisition? As a graduating accounting student, do you think that the current curriculum contents of accounting education are in line with the accounting workplace? Based on your SIWES experience, what are the curriculum contents of accounting education you think should be added to the present curriculum? Based on your SIWES experience, what are the curriculum contents of accounting education you think should be removed from the present curriculum?

Qualitative Results - Emerging Theme

Accounting educators that participated in the semi-interview were coded (AE) and graduating students were coded(GS).

Theme: Need for curriculum enrichment

Need for curriculum enrichment was the main theme that emerged from the data collected from accounting educatorsand graduating students on question one. In the responses to the level of adequacy of the curriculum contents of accounting education, most of the participants (9/11) interestingly claimed that the at the level of colleges of education, the accounting education curriculum contents is adequate for students' employability but there is a need for the integration of modern accounting course contents. The participants' comments are;

- "*The accounting education curriculum content is good enough for producing book-keepers and accounting teachers for secondary schools in Nigeria*".(AE 1)

- *"From my point of view, the accounting education curriculum contents in colleges of education contained what entry level book-keepers supposed to know".* (AE 2)

One participant, who has about 30 years of experience in teaching accounting education courses in a federal college of education admitted that the level of adequacy of accounting education curriculum content is 'good'. He said that,

- "*The accounting education curriculum content is able to assist students have the basic principles of accounting to do well in the workplace ……... but I want financial management courses to be added to the curriculum"*.(AE 3)

Another one gave a comprehensive picture of the accounting education curriculum:

- "*Yes, partially, the accounting education curriculum content is fine*

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for students' employability but emerging technologies like Oracle and cyber-security for today's fast pace accounting offices are not integrated in the curriculum".(AE 4)

Representatives of the graduating students acknowledged the adequacy of accounting education curriculum contents for students' employability:

- "*Based on my SIWES performance, the accounting education curriculum content is adequate to help me secure a job in a microfinance bank".* (GS 1)

- "*I was able to teach financial accounting during my teaching experience in a public secondary school, so the accounting education curriculum content in colleges of education prepares me well for a teaching job after graduation".* (GS 2)

- "*I think the accounting education curriculum contentis adequate because I can balance the account of the small business I run while schooling in the college right now".* (GS 4)

Some of the research participants had some objections towards accepting the adequacy of accounting education curriculum contents for students' employability:

- "*Although, the accounting education curriculum content is okay, it failed to capture computer-based contents that business organizations are using now".* (AE 4)

- "*I would say the accounting education curriculum contents show what happens in the business organization where i did my I.T but it is too theoretical in the classroom".* (GS 6)

- *"The accounting education curriculum content is not skill-based and ICT oriented …. I mean there are many accounting packages in today's workplace that are not covered in the accounting education curriculum in colleges of education."* (AE 5)

General Discussion

Findings of the study show that accounting educators rated the course titles and curriculum contents of the accounting education in the federal colleges of education in South-South Nigeria as very highly adequate and graduating students rated the course titles and curriculum contents as highly adequate. This finding agrees with that ofEkwe and Abuka (2014) which reported that the accounting education curriculum is adequate for facilitating skills acquisition among students in tertiary institutions. The finding also concurs with Efanimjor and Okolocha (2020) which reported that majority of the curriculum contents of accounting education in business education programmeare adequate for the acquisition of accounting skills. However, the finding of this study disagrees with Edet and Udida (2019) which reported that accounting education curriculum contents of business education programme are not adequate for facilitating employability skills acquisition among students. The difference between the finding of the current study and Edet and Udida's study could be due to differences in location, research

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design and population. The finding of this study implies that the curriculum and its contents are in line with the goals and objectives of accounting education programme for colleges of education in Nigeria.

Additionally, the study revealed that a small gap exists between accounting educators and their graduating students on the adequacy of the curriculum contents of accounting education in federal colleges of education in South-South, Nigeria. This means that accounting educators and their graduating students are not far apart in their ratings on the adequacy of accounting education curriculum for preparing students for the world of work. This finding corresponds with the study ofUkpong and Udo (2014) whoreported thatcurriculum contents of accounting educationis not sufficient for students' acquisition of International Financial Reporting Standards (IFRS) skills. The finding could be attributed to the fact that there are some curriculum contents that do not fully align with current global accounting standards and practices.

Furthermore, the study revealed that the gap that exists between the mean ratings accounting educators and their graduating students in in the area on the adequacy of the curriculum contents of accounting education is not significant. This means that both accounting educators and theirgraduating students share the same opinions on the adequacy of the curriculum contents of the programme. The finding agrees with that of Ibrahim (2014) who reported that accounting education curriculum contents of business education is comprehensive enough for acquisition of accounting skills among students. This implies that accounting education curriculum contents does not only provide students with sufficient theoretical knowledge but also practical knowledge of the accounting world in the classroom.

Conclusion

The widespread criticisms and suggestions of deficiencies in the current accounting education curriculum by the academia, accounting experts and employers of labour necessitated this study on needs assessment. Based on the findings of the study, there is no basis for the incessant criticisms on the curriculum contents of accounting education in federal colleges of education in South-South Nigeria. Hence, the study concluded that the lack of skills to secure employment among graduates of the programme is related to other factors and not contents of the curriculum although there are few areas the contents do not align with today's sophisticated accounting workplace.

Recommendations

Based on the findings of the study, the following recommendations were made:

1. The National Commission for Colleges of Education (NCCE) should synergize with accounting professional bodies and employers of labour in reviewing the curriculum to enrich the contents so that the graduates of the programme can function effectively as professionals in today's workplace.
2. Curriculum developers should obtain updated information from employers of labour on skills they need from accounting education graduates in order to emphasize them in the curriculum and prescribe requirements for developing them in students for smooth transition from school to work.
3. Accounting educators in federal colleges of education in South-South Nigeria should adopt suitable instructional methods and strategies for effective implementation of the curriculum to equip students with skills they need for smooth transition from school to work.

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