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**CHALLENGES FACING ACCOUNTING EDUCATION IN NIGERIA VOCATIONAL
SCHOOL: A CASE STUDY OF UNIVERSITY OF BENIN**

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FACULTY OF EDUCATION

UNIVERSITY OF BENIN

BENIN CITY

MARCH 2025

CHALLENGES FACING ACCOUNTING EDUCATION IN NIGERIA VOCATIONAL

SCHOOL: A CASE STUDY OF UNIVERSITY OF BENIN

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**RESEARCH PROJECT ⁸ PRESENTED TO THE DEPARTMENT OF
VOCATIONAL AND TECHNICAL EDUCATION, FACULTY OF EDUCATION,
UNIVERSITY OF BENIN, BENIN CITY, IN PARTIAL FULFILMENT OF THE
REQUIREMENTS FOR THE AWARD OF B.sc (Ed) DEGREE IN BUSINESS
EDUCATION (ACCOUNTING)**

MARCH 2025

APPROVAL

I hereby certify that this work was carried out by Chinazaekpere Divine Ogbodo in partial fulfillment of the requirement for the award of B.SC (Ed) degree in Business Education (Accounting) in the Department of Vocational and Technical Education, Faculty of Education, University of Benin, Benin City.

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Prof. E IYAMU

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DATE

CERTIFICATION

We, the undersigned certify and approve that this research work was carried out by **CHINAZAEKPERE DIVINE OGBODO** with matriculation number **EDU2009245** in the ⁷Department of Vocational and Technical Education, Faculty of Education, University of Benin, Benin City, Edo State.

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DEDICATION

I dedicate this research work to God Almighty for His mercy and grace upon my life throughout my stay in this great institution.

ACKNOWLEDGEMENT

I am thankful to God Almighty for making this project successful and possible. I would like to express my sincere gratitude to all these individuals, for mentoring and supporting me in completing this project.

I am grateful to my project supervisor, Dr. Moses Igbinoghdua for providing me with invaluable insights and direction. To my siblings, their constant encouragement, patient and understanding have been the pillar to my success. God bless you my family. I am grateful to my friends and course mate who contributed ideas and perspective that enriched this project.

The researcher appreciates her dad Felix Nwachukwu Ogbodo and everyone for shaping the project and enhancing my learning experience.

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ABSTRACT

The study investigate The Challenges Facing Accounting Education in Nigeria Vocational Schools: A Case Study of University of Benin. Five (5)³¹ research questions were raised to guide the study. The study employed a descriptive survey research design. The population of the study comprised of two hundred (200) students from different faculties⁶ of the University of Benin. The sample size of this study were made up of one hundred (100)⁴⁷ students from different faculties of the University of Benin. A proportionate sampling technique of 50% were used at the sample size² of the study.

The instrument used for data collection for the study was a well-structured questionnaire title “Challenges Facing Accounting Education in Nigeria Vocational Schools: A Case Study of the University of Benin (CFAENVC).⁴ The instrument for data collection were subjected to face validity by the researcher’s supervisor and two other expert from the Department of Vocational Technical Education, Faculty of Education, University of Benin, Benin City. To established the reliability of the Cronbach alpha statistical tool. it yield an alpha value of 0.86. The study used statistical analysis methods including¹ mean, standard deviation, two sample independent t-test to investigate the Challenges Facing Accounting Education in Nigeria Vocational School: A Case Study of the University of Benin.⁴

Findings indicate that Inadequate learning resources like textbook and references materials, software and digital tools. affect the learning of accounting education, A lack of proper teaching aids, such as projectors, whiteboards, and functional classrooms limit instructors ability to

deliver engaging and effective learning, and Poor funding for practical training³³ affect the learning of accounting education in the University of Benin and Investment in accounting development program can enhance quality of education provided. Recommendation include Government should ensure equitable distribution of resources and address disparities and also provide special funding for facilities management and provide learning materials, Government should ensure a worthy amount is allocated to infrastructural improvement like investing in accounting laboratories equipped with computers and accounting software like QuickBooks, Sage, and Zero, There should be regular monitoring and assessment of facilities, and Schools should incorporate ICT training into curriculum to improve students proficiency⁴ in accounting software based on the finding of the study. It was concluded that there are many challenges facing accounting education in Nigeria Vocational School.

60 CHAPTER ONE

INTRODUCTION

BACKGROUND OF THE STUDY

Accounting education plays a crucial role in preparing individuals for careers in financial management, auditing, taxation, and business decision-making. Accounting is the process of recording, classifying, summarizing, and interpreting financial transactions to provide relevant information for decision-making (Belkaoui Ahmed, 2004). In Nigeria, vocational schools and universities, such as the University of Benin, 56 play a critical role in equipping students with the skills and knowledge required to meet the demands of a dynamic financial environment. However, the effectiveness of accounting education has been increasingly challenged by numerous factors that impede its development and delivery.

The importance of accounting education in vocational schools 20 cannot be overstated. It bridges the gap between theoretical knowledge and practical application, providing students with the tools to manage financial records, prepare budgets, and analyze economic trends. Despite its significance, accounting education in Nigeria, particularly at vocational and tertiary levels, faces a myriad of obstacles, including 75 inadequate infrastructure, outdated curricula, insufficient funding, and a shortage of qualified teaching personnel. These issues are further exacerbated by a lack of technological integration, which is essential for modern accounting practices.

16 This study focuses on the challenges facing accounting education at the University of Benin as 6

a case study. By identifying these challenges, the research aims to highlight the systemic issues and propose solutions that can improve the quality of accounting education in Nigeria. The study also explores the broader implications of these challenges on the nation's economic growth and the employability of graduates.

The University of Benin, established in 1970 and renowned for its academic excellence, has contributed significantly to the development of human capital in Nigeria. Its accounting program, housed within the Faculty of Management Sciences, has been a key driver in producing graduates for various sectors, including private businesses, public institutions, and multinational organizations.

Despite the university's rich history and reputation, the accounting education program faces several challenges that mirror broader issues in Nigeria's educational sector. The University of Benin serves as a microcosm of these challenges, providing insight into the difficulties encountered in vocational and tertiary accounting education across the country.

One of the major challenges at the University of Benin is the inadequacy of infrastructure. Lecture halls and classrooms are often overcrowded, poorly ventilated, and lack the technological tools necessary for modern accounting education. For instance, the absence of accounting software, such as QuickBooks or Sage, deprives students of the opportunity to gain practical experience with tools widely used in the profession. Additionally, the university's library resources, including textbooks and journals, are often outdated, making it difficult for students to access current information about global accounting standards and practices.

The curriculum is another pressing issue. At the University of Benin, the accounting curriculum has not kept pace with global trends, such as the adoption of International Financial Reporting Standards (IFRS) and the integration of technology into financial management. While the global accounting profession increasingly emphasizes forensic accounting, data analytics, and artificial intelligence, the curriculum in many Nigerian institutions, including the University of Benin, remains largely theoretical. This disconnect creates a gap between what students learn in classrooms and what employers expect in the workplace.

The lack of qualified teaching personnel exacerbates these issues. The University of Benin, like other Nigerian universities, struggles to attract and retain experienced accounting professionals as lecturers. Many faculty members are overburdened with teaching responsibilities, leaving them little time for research, curriculum development, or mentorship. Moreover, limited opportunities for professional development mean that some lecturers lack exposure to the latest trends and practices in the accounting field, further hindering the quality of education provided to students.

Funding constraints are another significant challenge. The University of Benin relies heavily on government funding, which is often insufficient to meet the institution's needs. This financial shortfall affects the university's ability to invest in infrastructure, update its curriculum, and provide training opportunities for faculty members. It also impacts students, many of whom struggle to afford tuition, learning materials, and access to modern technology. These financial

difficulties contribute to high dropout rates and limit the number of students who can pursue accounting education.

The implications of these challenges are far-reaching. Graduates of the University of Benin's accounting program often face difficulties in securing employment due to a lack of practical skills and exposure to modern accounting tools. This, in turn, contributes to a skills gap in Nigeria's labor market, where ⁸⁷ the demand for proficient accountants far exceeds the supply. Furthermore, the inability of the University of Benin and similar institutions to deliver quality accounting education undermines Nigeria's economic development, as a lack of skilled accountants can weaken financial management and accountability across industries.

Statement of the Problem

Accounting education is essential for producing skilled professionals capable of managing financial records, analyzing economic trends, and contributing to effective decision-making in organizations. However, in Nigeria, and particularly at the University of Benin, accounting education is beset with numerous challenges that hinder its effectiveness in achieving these objectives. These challenges not only affect the quality of education delivered but also have far-reaching implications for the employability of graduates and the nation's economic development.

One of the major issues is the inadequacy of infrastructure at the University of Benin. Accounting education requires access to modern facilities, such as equipped classrooms, libraries, and computer laboratories with up-to-date accounting software. However, the

university faces a persistent lack of these resources, leading to a predominantly theoretical approach to teaching that fails to expose students to the practical aspects of accounting.

The combined effect of these issues is a significant skills gap among graduates of the University of Benin's accounting program. Many students graduate without the practical knowledge and technological proficiency required to thrive in the accounting profession. This not only diminishes their employability but also contributes to a shortage of skilled accountants in Nigeria, undermining the efficiency of financial systems and economic growth.

Purpose of the Study

The research work aim to achieve the following objective:

1. **Identify the Key Challenges in Accounting Education:** The study aims to investigate the obstacles hindering the effective delivery of accounting education at the University of Benin. These challenges include inadequate infrastructure, outdated curricula, insufficient teaching resources, limited access to technology, and financial constraints. By identifying these issues, the study provides a foundation for addressing systemic problems in vocational and higher education.
2. **Examine the Impact of These Challenges on Students and Educators:** The study will assess how these challenges affect:

Students: Their academic performance, learning experiences, skill acquisition, and preparedness for employment in the accounting profession.

Educators: Their ability to deliver quality instruction and engage with modern teaching

methods and technological tools.

3. Evaluate the Relevance of the Accounting Curriculum: The study seeks to determine whether the current curriculum at the University of Benin aligns with the needs of the accounting profession. This includes assessing the integration of practical skills, the use of modern accounting software, and the incorporation of global accounting standards such as IFRS.
4. Analyze Institutional Support and Resource Allocation: The study examines the role of the University of Benin in addressing these challenges. It explores: The adequacy of funding for accounting education programs, The availability and quality of facilities such as classrooms, libraries, and computer laboratories. Efforts by the university to recruit and retain qualified teaching staff and provide them with professional development opportunities.
5. Provide Practical Recommendations for Improvement: The study aims to propose actionable solutions to overcome the identified challenges. Recommendations may include: Upgrading infrastructure and facilities to create a conducive learning environment, Revising the curriculum to include more practical and technology-based training, Increasing funding for vocational and tertiary education, Enhancing professional development opportunities for educators.

Research Question

1. What are the primary challenges facing accounting education at the University of Benin?
2. How do infrastructure deficiencies, such as inadequate facilities and learning resources, impact the delivery of accounting education

3. How do funding limitations affect the quality of accounting education at the University of Benin?
4. What strategies can be implemented to address the challenges facing accounting education at the University of Benin?
5. What strategies can be implemented to address the challenges facing accounting education at the University of Benin?

Significant of the Study

This study hold several key significant

1. **Improving Accounting Education at the University of Benin:** The findings of this study will provide valuable insights into the specific challenges affecting the quality of accounting education at the University of Benin. These insights can guide the university's administration in addressing infrastructure deficiencies, updating the curriculum, and enhancing teaching capacity, ultimately improving the overall learning experience for accounting students.
2. **Enhancing Student Outcomes:** By identifying the barriers to effective accounting education, the study will help develop strategies to better prepare students for the demands of the accounting profession. This will improve their employability, equip them with relevant skills, and increase their competitiveness in the job market.
3. **Enhancing Student Experience:** A conducive learning environment fosters student engagement, motivation, and overall well-being. By identifying factors within school

facilities that influence accounting education, this study aims to contribute to creating a more supportive and enriching educational experience for students at the University of Benin.

4. **Improving Curriculum:** This study provide insight into the curriculum of accounting education which can inform strategies for improving the curriculum
5. **Enhanced Employability:** The study emphasizes the need for practical training, which will equip students with the skills required by employers, increasing their job readiness and competitiveness in the labor market.
6. **Technological Preparedness:** With recommendations for the integration of technology into accounting education, students will gain proficiency in tools and software commonly used in the profession.

23 **Scope of the Study**

This study focuses on the challenges facing accounting education in vocational schools, with the University of Benin serving as the case study. It explores issues such as inadequate infrastructure, outdated curriculum, insufficient teaching resources, lack of qualified lecturers, and financial constraints that affect both students and the institution. The study examines how these challenges impact the quality of education, student performance, and employability of graduates. The timeframe for the study focuses on recent academic years, with an emphasis on understanding current trends, practices, and challenges in accounting education.

Hypothesis

1. **18** There is a significant relationship between the availability of infrastructure and the quality of accounting education at the University of Benin.

2. The relevance of the accounting curriculum significantly impacts the employability of graduates from the University of Benin.
3. The shortage of qualified teaching personnel significantly affects the learning outcomes of accounting students at the University of Benin.
4. Financial constraints significantly influence students' access to and completion of accounting education at the University of Benin.

Definition of Terms

1. Accounting Education: The process of teaching and learning accounting principles, concepts, and practices in educational institutions. It includes theoretical knowledge and practical training to prepare students for careers in the accounting profession.
2. Vocational School: An educational institution focused on providing students with practical skills and training for specific careers or professions, such as accounting Etc
3. University of Benin: A federal university located in Benin City, Edo State, Nigeria. It is one of Nigeria's leading institutions for higher learning, offering a range of programs,
4. Curriculum: The structured set of courses, subjects, and materials designed to teach students the skills and knowledge required in a particular field, such as accounting.
5. Infrastructure: Physical and technological facilities needed for effective teaching and learning, including classrooms, libraries, computer laboratories, and accounting software.
6. International Financial Reporting Standards (IFRS): A set of global accounting standards developed by the International Accounting Standards Board (IASB) to ensure consistency, transparency, and comparability of financial statements.

7. Financial Constraints: Limitations faced by students or institutions due to insufficient funding, affecting access to quality education and resources.

6 CHAPTER TWO

REVIEW OF RELATED LITERATURE

This chapter is designed to review literature that is related to this study. The relevant literature is under the following sub-headings:

- Theoretical framework; Concept of Accounting Education , Concept of Vocational School
- Importance of Accounting Education
- Challenges Facing Accounting Education
- Impacts of the Challenge Facing Accounting Education in Nigeria Vocational School

Addressing the Challenge

- 8 Review of Related Literatures
- Summary of Literature Review

Concept of Accounting Education

Accounting education is the systematic instruction of accounting concepts, principles, and techniques to prepare individual for professional practices, decision making, and financial management (Wilson, 2018). Its primary goal is to develop individuals' understanding of financial transactions, reporting, analysis, and decision-making processes in

business and other organizations. It is a critical component of the broader field of business education and serves as the foundation for financial literacy, professional competency, and ethical accountability.

At its core, accounting education aims to equip individuals with the skills to record, analyze, and interpret financial data. Accounting Education goes beyond theoretical learning, incorporating hands on experiences such as financial simulations, the use of accounting software, and case studies to enhance students' problem solving skills (Cheng and Philips, 2020). This process involves not only technical knowledge but also the ability to apply accounting standards and frameworks in various contexts. It covers a wide array of topics, such as financial accounting, managerial accounting, auditing, taxation, and accounting information systems.

Accounting education also integrates analytical thinking, problem-solving, and decision-making skills. These are essential because accounting is not just about numbers but about providing meaningful insights that can guide business strategy, compliance, and operations.

Accounting education employs various teaching methods to ensure comprehension and practical application. Traditional lectures are often supplemented with case studies, practical exercises, and real-world simulations. Modern advancements in technology have further transformed accounting education. Tools such as accounting software, enterprise resource planning (ERP) systems, and artificial intelligence applications are now integral to the learning process.

The use of online learning platforms and digital resources has made accounting education more

accessible. Students can engage in virtual simulations, webinars, and interactive modules that provide hands-on experience and global exposure to accounting practices.

Accounting education is vital for career development, providing students with a pathway to various roles such as auditors, financial analysts, tax consultants, and CFOs. Beyond professional growth, it contributes to societal development by fostering transparency, accountability, and efficiency in financial management across public and private sectors. Accounting education is a comprehensive and multi-faceted discipline that integrates theoretical knowledge, practical skills, ethical awareness, and technological proficiency. A well-trained accountants play a crucial role in business growth by ensuring accurate financial reporting, attracting investments, and supporting government revenue management (Adewuyi and Ajayi, 2021). Therefore, accounting education remain a critical field that must continually evolve to meet the demands of the global financial environment.

Concept of Vocation School

Vocational schools are educational institutions that provide specialized training in a specific trade, occupation, or vocation. The primary objective of vocational schools is to equip students with the necessary skills, knowledge, and competencies to succeed in their chosen career. vocational schools are relevant because they provide an alternative to traditional academic education. Vocational schools focus on providing practical training and hands-on experience, which can be beneficial for students who prefer a more practical approach to learning.

Vocational training programs typically offer a quicker path to employment compared to traditional college degrees. They are often shorter in duration, taking anywhere from a few months to a couple of years, allowing students to enter the workforce more quickly. Vocational Schools are essential for economic development because they produce a workforce with special skills that meet the demand of different sectors (Lauglo and Maclean, 2019). An important feature of vocational training is its focus on employability (Stephen Billett 2001). Since the programs are aligned with industry needs, students are prepared to step directly into their chosen profession. The training is not just about learning technical skills, but also about ensuring that students are job-ready with the right qualifications and experience.

Many vocational training programs also include apprenticeships or internships, where students can gain practical experience while still learning.

Key components of Vocational Schools include:

Here are the components of a vocational school, reflected on a student:

1. **Practical Training:** Student participates in hands-on training in a specific trade or occupation (e.g., welding, culinary arts, automotive repair). Student demonstrates proficiency in using tools, equipment, and materials relevant to their trade.
2. **Specialized Curriculum:** Student follows a curriculum designed to meet the needs of a specific industry or occupation. Student learns specific skills and knowledge required for their chosen career.

3. Career-Focused: Student is prepared for a specific career or occupation, Student develops skills and knowledge required for entry-level positions in their chosen career
4. Skills-Based: Student develops specific skills and competencies required for their chosen career Student demonstrates hands-on skills and practical knowledge in their trade
5. Industry Partnerships: Student participates in internships, apprenticeships, or job shadowing with local industries and businesses. Student gains real-world experience and makes connections in their chosen field
6. Qualified Instructors: Student learns from instructors with industry experience and expertise in their field. Student receives guidance and mentorship from experienced professionals
7. Facilities and Equipment: Student has access to modern facilities and equipment relevant to their trade. Student gains hands-on experience with industry-standard equipment and technology
8. Assessment and Evaluation: Student is regularly assessed and evaluated on their progress and competence, Student receives feedback and guidance to improve their skills and knowledge

IMPORTANT OF ACCOUNTING EDUCATION

1. Practical Skills for Employment: Accounting education equips students with practical skills such as bookkeeping, financial reporting, tax preparation, and financial analysis, which are essential for entering the workforce directly after graduation. These skills are in high demand across various industries, making graduates more employable. Vocational education bridge the gap between classroom learning and industry demand by offering

training that directly applies to real world job settings (Billett, 2020)

2. **Foundation for Entrepreneurship:** Understanding accounting principles helps students who aspire to start their own businesses by providing them with the knowledge to manage finances, track cash flow, and ensure profitability. This can reduce the risk of financial mismanagement and increase the likelihood of success in their ventures.
3. **Industry-Relevant Knowledge:** Vocational schools focus on real-world applications, and accounting education in these institutions ensures that students learn up-to-date industry practices. They gain hands-on experience with accounting software and financial tools commonly used in businesses.
4. **Job Flexibility and Career Advancement:** Accounting is a versatile skill that can be applied in various sectors, such as manufacturing, retail, government, and non-profits. Students who study accounting in vocational schools have the flexibility to pursue different career paths, including accounting clerk, financial analyst, auditor, or tax advisor. Additionally, accounting education provides a foundation for further professional certifications and career growth.
5. **Understanding Business Operations:** Accounting education gives students insight into the financial health and operations of businesses. This understanding is vital for anyone working in business management, helping them make informed decisions based on financial data.
6. **Promotes Financial Literacy:** By learning accounting, students also develop greater personal financial literacy. They understand how to manage budgets, savings, taxes, and investments, which is valuable for their financial well-being in everyday life.

7. **Economic Contribution:** Vocational school graduates with accounting knowledge contribute to the economy by providing essential financial services to businesses, nonprofits, and government agencies. This ensures efficient use of resources and financial transparency. Vocational training reduce skills shortage and enhances productivity, strengthening a country economy (Olawale and Adamu, 2022).
8. **Accurate Decision Making:** Accounting education trains students to analyze financial statements, interpret data, and understand cost structures, which aids in better decision-making. This is essential for managers, entrepreneurs, and others who need to assess financial information accurately.

Challenges Facing Accounting Education

Accounting education in Nigerian vocational schools faces numerous challenges that impact the effectiveness of teaching and the preparedness of graduates. These challenges stem from various factors, including institutional, financial, and societal constraints. Below are some of the key challenges:

1. **Inadequate Funding and Resources:** A significant challenge in Nigerian vocational schools is the insufficient funding allocated to education, particularly for specialized programs such as accounting. The lack of financial resources restricts access to modern teaching aids, accounting software, textbooks, and infrastructure. According to Ogunlade et al. (2018), limited funding also affects the ability to provide up-to-date learning materials and technology required for quality accounting education.

2. **Outdated Curriculum:** The curriculum used in many Nigeria vocational school does not align with modern accounting practices and technological advancement. Vocational institution still rely on traditional bookkeeping methods, failing to incorporate emerging trends such as cloud accounting, forensic accounting and financial analytics (Eze and Nwosu, 2019).
3. **Lack of Qualified and Experienced Teachers:** The shortage of qualified and experienced accounting educators is a pressing issue in Nigerian vocational schools. Many accounting teachers are not adequately trained or updated on modern accounting methods, technologies, and standards. The absence of skilled lecturer limits students understanding of complex accounting concept, leading to poor learning outcomes (Okon, Ibrahim, 2020)
4. **Limited Practical Training Opportunities:** One of the most significant gaps in Nigerian vocational accounting education is the limited emphasis on practical, hands-on training. Many institutions focus heavily on theoretical knowledge but fail to provide sufficient opportunities for students to apply what they've learned in real-world contexts. Internship programs, industrial training, and exposure to accounting software are often inadequate or non-existent.
5. **Technological Deficiencies:** In the modern accounting profession, technology plays a vital role in enhancing efficiency and accuracy in financial reporting and analysis. However, Nigerian vocational schools often lack the necessary technological infrastructure, such as computers, accounting software, and internet access, to support effective teaching and learning in accounting. Without financial technology, students graduate with theoretical knowledge that does not meet industry expectation (Cheng, Phillips, 2020)

6. **Poor Industry Collaboration and Internship Opportunity:** Vocational school should provide students with hands on experience through internship and collaborations with business. Weak relationship between vocational schools and accounting firms in Nigeria, as a result of lack of exposure to real world financial management practices, reduces their employability after graduation (Olawale, Adamu, 2022)
7. **High Student-to-Teacher Ratios:** In many Nigerian vocational schools, the student-to-teacher ratio is very high, resulting in overcrowded classrooms. This situation makes it difficult for teachers to give individual attention to students, particularly in complex subjects like accounting, which require personalized guidance.
8. **Negative Perception of Vocational Education:** Many students and parents in Nigeria still view vocational education as inferior to university education. Perception discourage students from enrolling in vocational accounting programs, leading to low student enrollment and reduced investment in vocational training (Tunde, Okonkwo, 2020).

Impact of the Challenges Facing Accounting Education in Nigeria Vocational School

The challenges facing accounting education in Nigeria's vocational schools have significant implications for both students and the broader economy. These challenges can impact the quality of education, skill development, and the future of accounting professionals in Nigeria. Some key impacts include:

1. **Quality of Education:** Poor infrastructure, inadequate teaching resources, and outdated curricula can result in the delivery of subpar accounting education. This limits the ability of students to acquire up-to-date knowledge and practical skills needed to succeed in the

accounting field.

2. **Skill Mismatch:** The gap between theoretical knowledge and practical application in the accounting field can leave graduates underprepared for the demands of the industry. Many vocational schools lack strong connections with businesses, which makes it harder for students to gain relevant work experience.
3. **Lack of Modern Technology Integration:** With the increasing reliance on technology in accounting practices (such as accounting software and digital tools), vocational schools in Nigeria may struggle to incorporate modern technology into their curriculum. This puts students at a disadvantage in a rapidly evolving profession.
4. **Limited Professional Certification Opportunities:** Vocational schools often focus more on basic education rather than professional certification programs, such as ACCA or ICAN (Institute of Chartered Accountants of Nigeria). Without the opportunity for professional certification, students may find it harder to compete for high-level accounting positions.
5. **Employment Challenges:** Graduates from vocational schools may face challenges securing employment in the accounting field due to these educational shortcomings. Employers may prefer candidates with more comprehensive training, leading to higher unemployment or underemployment rates.
6. **Economic Impact:** The lack of well-trained accounting professionals affects the broader economy. Accounting is a critical part of financial transparency, tax compliance, and business development. Insufficiently trained accountants can lead to poor financial management and, ultimately, reduced economic growth.

Addressing the Challenges

Addressing the challenges facing accounting education in Nigeria's vocational schools requires a comprehensive and multi-faceted approach. Here are some strategies that can help tackle these challenges:

1. **Curriculum Reform:** The accounting curriculum in vocational schools needs to be updated regularly to reflect current industry practices and global accounting standards. Including more practical applications, such as case studies and real-life examples, would help bridge the gap between theoretical knowledge and practical skills.
2. **Integration of Modern Technology:** Vocational schools should invest in up-to-date accounting software and digital tools. Introducing students to accounting technologies like QuickBooks, Sage, and ERP systems would better prepare them for modern accounting practices. Additionally, online resources and e-learning platforms can be incorporated to provide access to global learning tools.
3. **Industry Collaboration and Partnerships:** Establishing strong partnerships between vocational schools and businesses or accounting firms can provide students with hands-on learning opportunities through internships, apprenticeships, or work placements. These partnerships can also help align curricula with the real-world skills demanded by employers.
4. **Professional Certification Programs:** Vocational schools should partner with professional bodies like ICAN, ACCA, or CPA to offer certification programs within the curriculum. Encouraging students to take professional certification exams during or after their studies can increase their employability and ensure they meet global accounting standards.

5. **Teacher Training and Development:** Teachers and instructors should be regularly trained to stay current with accounting practices and educational methods. Workshops, professional development programs, and international exposure can enhance the teaching quality and effectiveness in vocational schools.
6. **Infrastructure Improvement:** Investing in better infrastructure, such as computer labs, libraries, and teaching materials, is critical to improving the learning environment. A well-equipped school enhances both theoretical and practical training for students.
7. **Government and Policy Support:** The Nigerian government should provide more support for vocational education through funding, incentives for private educational institutions, and policy reforms. This could include tax breaks for schools that invest in up-to-date technology and partnerships with industry players, as well as promoting the inclusion of vocational education in national development plans.
8. **Enhanced Student Support Services:** Schools should offer career counseling, mentorship programs, and soft skills training (communication, teamwork, leadership) to help students transition from education to employment. Providing guidance on how to navigate the job market and offering internship opportunities can improve student outcomes after graduation.
9. **Increased Focus on Research and Development:** Schools should focus on fostering a culture of research and innovation in accounting. This can be achieved by encouraging students and faculty to engage in research projects, particularly those that address local challenges in accounting practice. This could lead to more practical, region-specific solutions to issues faced by the Nigerian economy.

Review of Related Literature

Accounting education in vocational schools in Nigeria is a critical aspect of the country's educational system, specifically designed to address the increasing need for skilled professionals in the accounting sector. The importance of vocational accounting education cannot be overstated, as it directly impacts the quality of the workforce, employment outcomes, and the overall development of the economy. This type of education focuses on equipping students with the practical, job-ready skills that are essential for success in the accounting field, enabling them to meet the specific demands of employers in the industry.

Vocational education, by its nature, is designed to provide students with a set of specialized, hands-on skills that prepare them for specific careers. Unlike traditional university education, which may offer a broader academic curriculum, vocational programs in accounting focus on teaching the practical aspects of the profession. Students in vocational schools gain experience in a variety of essential accounting tasks, such as financial reporting, bookkeeping, tax preparation, auditing, and using accounting software. These are the very skills that employers

look for when hiring new accountants. According to Ogunyemi (2017), vocational accounting education emphasizes practical applications of accounting principles, ensuring that students can immediately contribute to the workforce without the need for extensive on-the-job training.

One of the primary benefits of vocational accounting education is that it directly addresses the skills gap in the workforce. In many countries, including Nigeria, there is often a mismatch between the skills that graduates acquire and the skills that employers need. Traditional academic programs may provide students with a strong theoretical foundation, but they sometimes fall

short in teaching students how to apply these theories in real-world situations. This gap can be particularly evident in the accounting profession, where practical skills such as preparing financial statements, analyzing budgets, and using accounting software are essential. Akinyele (2016) points out that vocational accounting education plays a vital role in addressing this issue by providing students with hands-on, work-based learning experiences that directly align with the needs of employers.

²¹ The focus on practical skills in vocational accounting education also contributes to the employability of graduates. In Nigeria, where youth unemployment is a significant challenge, vocational education offers a viable pathway for students to gain the skills necessary to secure employment quickly. Unlike university graduates who may spend several years after graduation looking for work, vocational accounting students are typically job-ready upon completing their programs. ⁸⁰ This is particularly important in a country like Nigeria, where the demand for skilled professionals in fields such as accounting is high but the supply of qualified workers is often insufficient. Nwosu (2015) emphasizes that vocational education, particularly in accounting, plays a crucial role in bridging the skills gap by producing graduates who can meet the specific needs of the job market. These graduates often find employment faster and experience higher rates of job retention due to their readiness to perform key tasks in accounting roles.

Another significant advantage of vocational accounting education is its affordability and accessibility. In Nigeria, the cost of higher education can be a barrier for many students, particularly those from low-income backgrounds. University education is often expensive, and not all students can afford the tuition and related costs. Vocational education, on the other hand,

provides a more affordable alternative that is still highly valued by employers. Okafor (2018) highlights that vocational accounting programs are generally less expensive than traditional degree programs, making them an attractive option for students who wish to pursue a career in accounting but cannot afford the cost of university education. This affordability helps to democratize access to quality education, enabling students from diverse backgrounds to enter the accounting profession.

Vocational ⁴³ accounting education also plays a key role in promoting national economic development. As Nigeria's economy continues to grow and diversify, there is an increasing demand for skilled professionals who can effectively manage the financial operations of businesses, government agencies, and other organizations. Ojo (2018) argues that the contribution of vocational accounting education to national development is significant because it helps to build a workforce capable of managing the financial systems that drive economic growth. Skilled accountants are needed to ensure that organizations are financially healthy, comply with regulations, and make informed financial decisions. By producing a steady stream of qualified accounting professionals, vocational schools play ⁹² an essential role in supporting the overall functioning of the economy.

Moreover, the curriculum of vocational accounting programs often includes internships, practical training, and industry placements, which provide students with valuable work experience while they study. This direct exposure to the workplace enhances the students' understanding of accounting practices and prepares them to handle real-world challenges. Ibrahim and Lawal (2019) note that such practical learning experiences allow students to develop the professional

skills they will need in the workplace, such as time management, communication, and teamwork, in addition to technical accounting skills. These experiences also enable students to network with professionals in the industry, which can lead to job opportunities after graduation.

However, despite the many benefits of vocational accounting education, there are some challenges that need to be addressed. One of the main issues is the limited scope of some vocational programs, which may focus primarily on practical skills without providing enough theoretical knowledge. While practical skills are crucial for entry-level positions in accounting, some graduates may find that they lack the theoretical grounding necessary for advancing in their careers or pursuing specialized roles in the field. Adeyemi (2017) suggests that vocational accounting programs should strive to strike a balance between practical and theoretical education, ensuring that students are well-prepared for both entry-level and advanced positions in accounting.

Another challenge faced by vocational accounting education in Nigeria is the need for continuous updating of the curriculum to reflect changes in the accounting profession. As accounting standards, regulations, and technologies evolve, it is essential for vocational programs to stay current with these changes. Eze (2020) argues that there is a need for greater collaboration between educational institutions and the accounting industry to ensure that the curriculum remains aligned with the latest developments in the profession. This will help ensure that graduates are equipped with the most up-to-date knowledge and skills.

The literature review on the importance of accounting education in vocational schools in Nigeria highlights the significant role such programs play in equipping students with the practical skills necessary for success in the accounting profession. Vocational accounting education emphasizes hands-on learning, which ensures that students can perform essential tasks such as bookkeeping, financial reporting, and tax preparation right after graduation, without the need for extensive on-the-job training. This practical focus helps bridge the skills gap that often exists between academic training and industry requirements. A key benefit of vocational accounting education is its impact on employability. Graduates of vocational programs are more likely to find employment quickly due to their job-ready skills. These programs are designed to meet the specific needs of the accounting job market, which is vital in a country like Nigeria, where unemployment rates, particularly among youth, are high. Vocational education offers a faster and more affordable alternative to traditional university programs, enabling students from various socio-economic backgrounds to pursue careers in accounting.

Furthermore, vocational accounting education contributes to national development by producing a steady supply of skilled professionals who can manage financial operations for businesses, government institutions, and other organizations. These professionals are essential for promoting financial transparency, accountability, and effective resource management in Nigeria's growing economy. However, challenges exist, including the need for better integration of theoretical knowledge with practical skills and the continuous updating of curricula to reflect changes in the accounting profession. Despite these challenges, vocational accounting education remains a vital

component of Nigeria's educational system, providing students with the tools needed for career success and supporting the broader goals of economic development.

In conclusion, vocational ⁸⁵accounting education in Nigeria plays a crucial role in addressing the skills gap, enhancing employability, and contributing to economic growth. As the demand for skilled accountants grows, the continued improvement of vocational programs will be essential ¹⁶in preparing students for the evolving needs of the accounting profession.

CHAPTER THREE

RESEARCH METHODOLOGY

Introduction

This chapter outline the research methodology used to investigate the challenges facing accounting education in Nigeria vocational school: A case-study of the University of Benin. It is organized under the following subheadings:

- Research Design
- Population of the Study
- Sample and Sampling Technique
- Research Instrument
- Validity of Instrument
- Reliability of the Instrument
- Method of Data Collection
- Method of Data Analysis

Research Design

The study adopted descriptive survey design. Descriptive survey research is devoted to the gathering of information about prevailing conditions or situation for the purpose of description and interpretation (Aggarwal, 2008). This design was considered appropriate since it enabled the researcher to collect detailed and factual information from a sample of respondent to be a true representation of the population

Population of the Study

The population of this study was estimated to be 100 student of the prestigious University of Benin in Edo State. The data collected through the survey are presented below,

Sample and Sampling Technique

The sampling technique were adopted for this research work. In the first stage, University of Benin was selected for the study due to the feasible availability of respondent in the area. The Vocational Technical Education Department were selected at random and a total sample of 100 student were selected.

Research Instrument

The instrument used for this study was a structured questionnaire titled: Challenges Facing Accounting Education in Nigeria Vocational school Questionnaire. The instrument was made up of two sections: A and B. Section A contain the respondent socio- demographic data such as gender age, while section B contain twenty (20) item statements. Research question one had item 1-5, research question two had item 6-10, research question three had items 11-15, research

question four had item 16-20 and research question five had item 21-25. The item was structured on four (4) point rating of ¹Very High Extent (VHE) = 4, High Extent (HE)=3, Low Extent (LE)=2, and Very Low Extent (VLE)=1.

Validity of Instrument

The instrument was validated by the researcher's supervisor and both lecturers from the Department of Vocational Technical Education, Faculty of Education, University of Benin, Benin City. The correction was used in making fixed question for the questionnaire.

Reliability of Instrument

Split half ⁵⁷method was used to determine the reliability of the instrument. After the administration of the instrument, Spearman-Brown reliability computation was carried out.

²⁷Method of Data Collection

Data was collected by the researcher with the aid of two briefed research assistants, ⁷⁶the researcher distributed copies of the questionnaire to the respondents and questionnaire ³²were completed by the respondent by ticking the appropriate option box and were returned to the researcher immediately after completion. this was done within an interval of three weeks.

⁷¹Method of Data Analysis

Data collected were inputted into the computer and analyzed using frequency count, simple percentage and mean. ²⁸A mean value of 2.5 and above was regarded as agreed, while any below 2.5 was regarded disagree.

27 CHAPTER FOUR

This chapter deals mainly with the presentation of results and discussion of findings.

Presentation of Results

RESEARCH QUESTION 1: What are the primary challenges facing accounting education at the University of Benin?

TABLE 1: Mean and standard deviation showing all the challenges collectively facing the learning of accounting education.

S/N	ITEMS	N	MEAN	SD	REMARK
1	Inadequate learning resources like textbook, references materials, software and digital tools. affect the learning of accounting education	100	3.19	2.81	High Extent
2	Outdated curriculum affect the learning of accounting education	100	2.80	2.46	High Extent
3	Insufficient qualified teaching staff affect the learning of accounting education	100	3.06	2.66	High Extent
4	Insufficient institutional support affect the learning of accounting education	100	3.21	2.79	High Extent
5	Poor funding for practical training affect the learning of accounting education	100	3.39	3.0	High Extent
Cluster Mean			3.13		

Note: SD (Standard Deviation), N (Sample Size)

Key: VHE=Very High Extent, HE= High Extent, LE= Low Extent, VLE= Very Low Extent

Decision Rule: 0-2.49= Low Extent, 2.50 (and above) = High Extent

Table 2 indicate that item number 1,2,3,4 and 5 all agreed High Extent within the range of 2.80 to 3.39. It is agreed that inadequate learning resources affect the learning of accounting education

(mean =3.19), outdated curriculum affect the learning of accounting education (mean=2.80), Insufficient qualified teaching staff affect the learning of accounting education (mean=3.06), insufficient institutional support affect the learning of accounting education (mean=3.21), poor funding for practical training affect the learning of accounting education (mean=3.39).

It is therefore conclude that respondent in the study area all agreed that all the challenges list above collectively affect the learning of accounting education.

RESEARCH QUESTION 2: How do infrastructure deficiencies such as ⁵ inadequate facilities and learning resources impact the delivery of accounting education

TABLE 2: Inefficiency

S/N	ITEMS	N	MEAN	SD	REMARK
1	A lack of proper teaching aids, such as projectors, whiteboards, and functional classrooms limit instructors ability to deliver engaging and effective learning	100	2.73	2.38	²⁹ High Extent
2	Inability to incorporate technology like not having access to these technological tools and relevant software, student are deprived of the opportunity to build vital skills	100	3.04	2.56	High Extent
3	Inadequate physical infrastructure such insufficient classroom or seating, often lead to overcrowding thereby leading to distracting learning environment	100	2.94	2.48	High Extent
4	Lack of libraries, textbooks or online learning platforms means student cannot adequately study or conduct research	100	2.71	2.35	High Extent
5	Unreliable power supply disrupt effective teaching and learning	100	2.98	2.55	High Extent
Cluster Mean			2.97		

Note: SD (Standard Deviation), N (Sample Size)

Key: VHE=Very High Extent, HE= High Extent, LE= Low Extent, VLE= Very Low Extent

Decision Rule: 0-2.49= Low Extent, 2.50 (and above) = High Extent

Table 2 indicate that item number 6,7,8,9 and 10 all agreed with High Extent within the range of 2.73 to 3.04. It reveal that the most of the respondent agreed that a lack of proper teaching aid such project, white board limit instructor ability to engage in effective learning (mean =2.73), Inability to incorporate technology like not having access to these technological tools and relevant software, student are deprived of the opportunity to build vital skills (mean=3.04), Inadequate physical infrastructure such insufficient classroom or seating, often lead to overcrowding thereby leading to distracting learning environment (mean= 2.94), Lack of libraries, textbooks or online learning platforms means student cannot adequately study or conduct research (mean=2.71), Unreliable power supply disrupt effective teaching and learning (mean=2.98).

It therefore conclude that respondent in the study area all collectively affect the learning of accounting education

RESEARCH QUESTION 3: What are the financial challenges do student face in pursuing accounting education, and how do these challenges impact their academics success?

TABLE 3: Financial challenges

S/N	ITEMS	N	MEAN	SD	REMARK
1	Many student struggle to afford tuition fee thereby affecting their academic success	100	3.01	2.64	High Extent
2	Unavailability of textbook, updated software, and other resources due to financial constrained affect the student academic success	100	3.01	2.66	High Extent
3	Inability to participate in internships, or professional certification programs limits practical exposure affect student academic success	100	3.06	2.66	High Extent
4	Lack of access to scholarship affect student academic success	100	2.43	2.06	Low Extent
5	High transportation and living cost reduces study time thereby affect student academic success	100	2.40	2.04	Low Extent
Cluster Mean			2.32		

Note: SD (Standard Deviation) N (Sample Size)

Key: VHE= Very High Extent, HE= High Extent, LE= Low Extent, VLE= Very Low Extent

Decision Rule: 0-2.49= Low Extent, 2.50 (and above) = High Extent

Table 3 indicate that item number 11, 13, and 14 all agreed with High Extent with the range of 2.91 to 3.12. Table 3 also indicate that number 12 disagreed with Low Extent and a mean of 2.43 and number 15 disagree with Low Extent. It is reveal that most of the respondent agreed that many student struggle to pay tuition fee thereby affecting there academic success (mean= 3.01),

unavailability of textbook, update software and other resources due to financial constraint affect the student academic success (mean= 3.01), Inability to participate in internships, or professional certification programs limits practical exposure affect student academic success (mean= 3.06). However majority of the respondent disagree that Lack of access to scholarship affect student academic success (mean=2.43), High transportation and living cost reduces study time thereby affect student academic success (mean=2.40).

It is therefore conclude that respondent in the study area are all influenced financially by those challenges.

RESEARCH QUESTION 4: How do funding limitation affect the quality of accounting education at the University of Benin?

TABLE 4: funding limitation

S/N	ITEMS	N	MEAN	SD	REMARK
1	Insufficient funding limits the procurement of modern teaching aids	100	3.01	2.64	High Extent
2	Inadequate funding reduces opportunities for practical training	100	3.01	2.66	High Extent
3	Poor funding affects recruitment of qualified lecturers	100	3.06	2.66	High Extent
4	Lack of funding hinder research activities in accounting education	100	3.12	2.73	High Extent
5	Low budget allocation affects the maintenance of facilities	100	2.91	2.62	High Extent
Cluster Mean			3.12		

Note: SD (Standard Deviation) N (Sample Size)

Key: VHE=Very High Extent, HE= High Extent, LE= Low Extent, VLE= Very Low Extent

Decision Rule: 0-2.49= Low Extent, 2.50 (and above) = High Extent

Table 4 indicate that item number 16, 17, 18, 19, and 20 all agreed with High Extent within the range of 2.91 to 3.12. It reveal that most of the student agreed that Insufficient funding limits the procurement of modern (mean=3.01), Inadequate funding reduces opportunities for practical training (mean=3.01), Poor funding affects recruitment of qualified lecturers (mean=3.06), Lack of funding hinder research activities in accounting education (mean=3.12), and Low budget allocation affects the maintenance of facilities (mean=2.91).

It is therefore conclude that respondent in the study area are all affected by the poor funding in accounting education

RESEARCH QUESTION 5: What strategies can be implemented to address the challenges facing accounting education at the University of Benin?

TABLE 5: improving accounting education

S/N	ITEM	N	MEAN	SD	REMARK
1	Increase funding for facilities to lead to a noticeable improvement in accounting education	100	2.88	2.42	High Extent
2	Investment in accounting development program can enhance quality of education provided	100	3.02	2.61	High Extent
3	Upgraded technology resources in classrooms for facilitating interactive and engaging learning experiences	100	3.32	2.86	High Extent
4	Enhancing practical learning through partnership with accounting firms to improve the quality of accounting education	100	3.40	2.96	High Extent
5	Provision of scholarship and financial aid to assist student with tuition cost lead to improvement in accounting education	100	3.30	2.87	High Extent
Cluster Mean			3.18		

Note: SD (Standard Deviation) N (Sample Size)

3 Key: VHE= Very High Extent, HE= High Extent, LE= Low Extent, VLE= Very Low

Extent

Decision Rule: 0-2.49= Low Extent, 2.50 (and above) = High Extent

Table 5 indicate that item number 21, 22, 23, 24 and 25 all agreed with a response of High Extent within the range of 2.88 to 3.40. It reveals that most of the respondent agreed that Increase funding for facilities to lead to a noticeable improvement in accounting education (mean=2.88), Investment in accounting development program can enhance quality of education provided (mean=3.02), Upgraded technology resources in classrooms for facilitating interactive and engaging learning experiences (mean=3.32), Enhancing practical learning through partnership with accounting firms to improve the quality of accounting education (mean=3.40) and Provision of scholarship and financial aid to assist student with tuition cost lead to improvement in accounting education (mean=3.30).

It is therefore conclude that respondent in the study area are all be influenced academically by futher investment in the facilities

Discussion of Finding

Finding of the study reveal that Inadequate learning resources like textbook and references materials, software and digital tools highly affect the learning of accounting education as it makes ²³ it difficult for students to understand key concepts, and it also lower student engagement, impedes the adoption of modern accounting technology, increase teacher's workload, and creates

impedes the adoption of modern accounting technology, increase teacher's workload, and creates inequality among students. It also reveal that Outdated curriculum affect the learning of accounting education which make the student left behind when their education is rooted in obsolete concepts.

¹⁹ Finding of the study revealed that a lack of proper teaching aids, such as projectors, whiteboards, and functional classrooms limit instructors ability to deliver engaging and effective learning because firstly accounting is a subject that often involves complex concepts, calculations, and visual demonstrations. Without tools like projectors or whiteboards, instructors are unable to present clear and detailed explanation of topic. In summary, the lack of teaching aids creates barriers to effective instruction, reduces the quality of learning, and leaves student less prepared for real –world accounting tasks.

Finding of the study shows that inability to participate in internships, or professional certification programs limits practical exposure affect student academic success because it provide student with hands-on experiences in real-world accounting environment, allowing ⁸⁹ them to apply theoretical concepts learned in the classroom to practical tasks such as preparing financial statements auditing, and using accounting software. Without these opportunities, student struggle to develop the skill needed to the complexities of professional accounting task.

Finding of the study shows Insufficient funding limits the procurement of modern teaching aids for the learning of accounting education as it limit practical and theoretical learning, and also diminishing student engagement.

Findings of the study showed that increased funding for facility upgrade to lead to a noticeable improvement in accounting education, investing in accounting development program can enhance quality of education provided, use of upgraded technology resources in classroom for facilitating interactive and engaging learning experiences can support student research and increase their knowledge in accounting education.

58 CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

This chapter covers summary, conclusion and recommendation.

This study determine the Challenges Facing Accounting Education in Nigeria Vocational Schools: A case-study of the University of Benin. Five research question were raised to guide the study.

The descriptive survey research design was used for the study. The population of the study consisted of two hundred (200) students from different Faculties of the University of Benin. The sample size of the study was made up of one hundred (100) students from different faculties of the University of Benin. A proportionate sampling techniques of 50 percent was used to arrive at the sample size of the study. The instrument used for data collection for the study was a well structured questionnaire title `` Challenges Facing Accounting Education in Nigeria Vocational School Questionnaire (CFAENVSQ). The questionnaire was segmented into two sections: section A and B. Section A measured the demographic data of the respondent such as gender, class and age while section B comprised of item statement which was drawn from the question.

The instrument for data collection was subjected to face validity by the researcher's supervisor and two other expert from the Department of Vocational technical Education, Faculty of Education, University of Benin, Benin City. To established the reliability of the instrument, Cronbach alpha statistic was used to measure the level of consistency of the items. To establish the reliability of the instrument, it was administered to 10 Vocational and Technical Education

Students in the University of Benin who were not the study and thereafter Cronbach alpha statistical tool was used to ascertain the internal consistency. The coefficient of 0.86 was obtained which showed the instrument was reliable. The data collected was analyzed using mean, standard deviation and two sample independent t-test using Statistical Package for the Social Science (SPSS). The findings generally showed that there are many Challenges Facing Accounting Education in Nigeria Vocational School in the University of Benin

The major findings of the study were as follows:

1. The lack of facilities would highly retard learning affecting the student knowledge on accounting education.
2. Lacks of funding from both the government and individual will affect the learning of accounting education.
3. Obsolete Curriculum would highly affect the learning of accounting education.
4. Limited industry exposure and practical training affect the learning of accounting education

Conclusion

Based on the finding of the study. It was concluded that there are Challenges Facing Accounting Education in Nigeria Vocational School.

Recommendation

1. Government should ensure equitable distribution of resources and address disparities and also provide special funding for facilities management and provide learning materials

2. Government should ensure a worthy amount is allocated to infrastructural improvement like investing in accounting laboratories equipped with computers and accounting software like QuickBooks, Sage, and Zero.
3. There should be regular monitoring and assessment of facilities
4. Schools should incorporate ICT training into curriculum to improve students proficiency in accounting software

Suggestion for Further Research

This study examined the challenges facing accounting education in Nigeria vocational school in University of Benin The following suggestion for further research were outlined

1. The influence of funding in implementation and upgrading of accounting software.
2. Exploring the challenges facing accounting education in Nigeria vocational school
3. Investigating student attitudes toward vocational accounting education
4. Evaluating the impact of industrial training on students career readiness

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APPENDIX A

Department of
Vocational and
Technical Education,
Faculty of Education,
University of Benin,
Benin City.

Dear Respondent

LETTER OF RESPONDENT

I am an undergraduate student of the above name institution. I am conducting a research on Challenges Facing Accounting Education in Nigeria Vocational School: A Case Study of University of Benin. The attached structured questionnaire is designed to elicit the necessary information for the study. Therefore, you are requested to give your candid and honest response by marking the appropriate box attached to each question below. The information supplied will be treated strictly with the highest confidence and anonymity and used only for the purpose of the study.

Thank You.

Divine Ogbodo

EDU2009245

(Researcher)

APPENDIX B

34 DEPARTMENT OF VOCATIONAL AND TECHNICAL EDUCATION (VTE)

FACULTY OF EDUCATION

UNIVERSITY OF BENIN

BENIN CITY, EDO STATE, NIGERIA

Dear Respondents,

This questionnaire is a data collection tool designed for an undergraduate research on the topic “Challenges Facing Accounting Education in Nigeria Vocational Schools: A case-study of the University of Benin”

Please kindly support this research work by sparing few minutes of your time to complete the questions listed below. Note that your response will be confidentially and solely **44** used for the purpose of this research work.

Thank you for your cooperation.

DIVINE OGBODO

(Researcher)

APPENDIX B

SECTION A: DEMOGRAPHIC DATA

1. Sex: Male () Female ()

2. Age: 18 - 22yrs () 23 - 27yrs () 27 and above ()

SECTION B:

KEYS;

39 VHE: Very High Extent, HE: High Extent, LE: Low Extent, VLE: Very Low Extent.

S/N	What are the primary challenges facing accounting education at the University of Benin	VHE	HE	LE	VLE
1	Inadequate learning resources like textbook and references materials, software and digital tools, affect the learning of accounting education				
2	Outdated curriculum affect the learning of accounting education				
3	Insufficient qualified teacher staff affect the learning of accounting education				
4	Insufficient institutional support affect the learning of accounting education				
5	Poor funding for practical training affects the learning of accounting education				
	How do infrastructure deficiencies such as inadequate facilities, and learning resources impact the delivery of accounting education	VHE	HE	LE	VLE
6	A lack of proper teaching aids, such as projector, whiteboards, and functional classrooms limit instructors ability to deliver engaging and effective learning				
7	Inability to incorporate technology like not having access to this technological tools and relevant software, student are deprived of the opportunity to build vital skills				

8	Inadequate physical infrastructure such as insufficient classroom or seating often lead to overcrowding thereby leading to distracting learning environment				
9	Lack of libraries, textbook or online learning platforms means student cannot adequately study or conduct research				
10	Unreliable power supply disrupt effective teaching and learning				
	What are the financial challenges do student face in pursuing accounting education, and how do these challenges impact their academics success	VHE	HE	LE	VLE
11	Many student struggle to afford tuition fee thereby affecting their academic success				
12	Unavailability of textbook, updated software, and other resources due to financial constrained affect the student academic success				
13	Inability to participate in internships, or professional certification programs limits practical exposure affect student academic success				
14	Lack of access to scholarship affect student academic success				
15	High transportation and living cost reduces study time thereby affect student academic success				
	How do funding limitation affect the quality of accounting education at the University of Benin?	VHE	HE	LE	VLE
16	Insufficient funding limits the procurement of modern teaching aids				
17	Inadequate funding reduces opportunities for practical training				
18	Poor funding affects recruitments of qualified lecturers				
19	Lack of funding hinder research activities in accounting education				
20	Low budget allocation affects the maintenance of facilities				

	What strategies can be implemented to address the challenges facing accounting education at the University of Benin?	VHE	HE	LE	VLE
	Increase funding for facilities to lead to a noticeable improvement in accounting education				
	Investment in accounting development program can enhance quality of education provided				
	Upgraded technology resources in classrooms for facilitating interactive and engaging learning experiences				
	Enhancing practical learning through partnership with accounting firms to improve the quality of accounting education				
	Provision of scholarship and financial aid to assist student with tuition cost lead to improvement in accounting education				

APPENDIX C

OUTPUT ON RELIABILITY OF THE STUDY

14 Scale: ALL VARIABLES

CASE PROCESSING SUMMARY

	N	%
Valid	20	100.0
Excluded ^a	0	.0
Total	20	100.0

a. Listwise deletion based on all variable in the procedure

Reliability Statistics

Cronbach's Alpha	N of Items
.550	20

APPENDIX D

OUTPUT OF RESEARCH QUESTIONS

48 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Q1	100	2	4	3.19	2.81
Q2	100	2	4	2.80	2.46
Q3	100	2	4	3.06	2.66
Q4	100	2	4	3.21	2.79
Q5	100	1	4	3.39	3.0
Valid N (listwise)	100			3.13	

	N	Minimum	Maximum	40 Mean	Std. Deviation
Q6	100	2	4	2.73	2.38
Q7	100	1	4	3.04	2.56
Q8	100	1	4	2.94	2.48
Q9	100	1	4	2.71	2.35
Q10	100	1	4	2.98	2.55
Valid N (listwise)	100			2.92	

	N	Minimum	Maximum	Mean	Std. Deviation
Q11	100	1	4	3.01	2.64
Q12	100	1	4	3.01	2.66
Q13	100	1	4	3.06	2.66
Q14	100	1	4	2.43	2.06
Q15	100	1	4	2.40	2.04
Valid N (listwise)	100			2.32	

	N	Minimum	Maximum	Mean	Std. Deviation
Q16	100	1	4	3.01	2.64
Q17	100	1	4	3.01	2.66
Q18	100	2	4	3.06	2.66
Q19	100	2	4	3.12	2.73
Q20	100	2	4	2.91	2.62
Valid N (listwise)	100			3.12	

	N	Minimum	Maximum	Mean	Std. Deviation
Q21	100	1	4	2.88	2.52
Q22	100	1	4	3.02	2.61
Q23	100	1	4	3.32	2.86
Q24	100	1	4	3.40	2.96
Q25	100	1	4	3.30	2.87
Valid N (listwise)	100			3.18	

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