The Impact of Curriculum Development on Accounting Education in Nigeria

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Abstract　This study aims at examining the extent to which structure and content of accounting education curriculum produce accountants that contribute meaningfully to the society in which they practice and to examine the extent to which curriculum objectives and academic goals are defined and aligned. The objective of this study is to determine the impact or contribution of Predisposition and Turf Battles of Accounting Academicians, Curriculum Objective and Content of the Curriculum on the Structure of Accounting Education in Nigeria. The population of the study is made up of all the lecturers teaching and students offering accounting courses in the Faculty of Management Science, Nnamdi Azikiwe University, Awka. The sample size of 70 lecturers and students were issued a questionnaire to generate the responses used in this study. This study revealed that the predictor variables such as Responses on Content of the Curriculum (RCC), Responses on Predisposition and Turf Battles of Accounting Academicians (RPTAA), and Responses on Curriculum Objective (RCO) explained about 71.2% of the variability of the Response on Structure of Accounting Education. Also, these aforementioned predictor variables were observed to contribute significantly to the behavior of the structure of Accounting Education. It was denoted that accounting education curriculum provides a flexible framework for students oriented to develop a sense of social and professional commitment.

Keywords　Academic, Management, Study, Framework, Courses, Lecturers, Students

1. Introduction

In the professional practice and in academia, accountants have for many years been deeply disappointed and unsatisfied with the narrow focus of accounting programmes and with the rules-based, procedural approach of accounting courses. Accounting practitioners have in recent years made passionate calls for fundamental change in accounting education. Request has been made for interpersonal and intellectual skills, increased emphasis on developing communication skills, and on broadening the knowledge base which includes the use of computer and related Information Technology (IT) models and devices. These calls were answered by the academic community with significant efforts to reinvented pedagogical techniques and restructure the curriculum to address the perceived deficiencies in accounting graduates and that this is also apparent from the performances of candidates who go through examinations of the various accountancy bodies all over the world[1]. There has been a repeated call over the years for change in accounting education. In February, 2001

for instance the International Federation of Accountants (IFAC) – the umbrella body for professional accountancy bodies in the world, issued an international education guidelines No. 9 which was titled "pre-qualification education, Test of professional competences and practical experience of professional accountants". This was a product of taskforce of International Association for Accounting Education and Research. This guideline underscores the intent of IFAC in observing the need for reworking the curriculum for accounting education of its member bodies. Practitioners and academics alike have criticized accounting education to be too narrow and too technical to properly prepare entrants for the rapidly changing and expanding profession. Accounting programs through the years have largely emphasized technical training and preparations for professional examination such as ICAN (Institute of Chartered Accountants of Nigeria), AICPA (American Institute of Certified Public Accountants), ACCA (Association of Chartered Certified Accountants) e. t. c. at the expense of a broad, liberal education which was intended by the founding fathers who pioneered the first academic programmes in business and accounting education. Accounting requires a wide range of knowledge and minds, trained to think analytically and critically. Today in Nigeria, both technical competences and qualifying examination for prospective accountant have been very contentious resulting

to the proliferation of professional accountancy bodies each jostling for superiority over the other. This ugly trend would have been avoided if standardized curriculums for accounting education were in place which all and sundry must comply with. Accounting is generally regarded as the language of business in other words it is the mode for processing and transmission of business information with well defined rules of application, a history that incorporates a steady evolution over time, and a development path all of its own. The time to search for and quench the thirst for a structural and content-based innovation as part of an accounting curriculum so as to provide for a dynamic and robust accounting education is overdue. The unfortunate consequence that seems to border the researcher is that accounting students seem to have become ever-more narrowly-educated. Graduates in Nigeria have seemingly become increasingly technically proficient but less well-rounded in the tradition of a classical education. Despite the isolated efforts by academics to improve accounting education over the years, it seems not to have resulted in meaningful widespread change. The curriculum objectives and academic goals seem not to be well defined and identified. Universities believe in the culture of 'learning to know' and 'learning to do'. Education of Universities endeavor to import not just skills and knowledge but also ensures that students graduate from the universities as mature, responsible professionals who understand the social and ethical implications of their work. If accounting graduates continue to be ill-prepared to function effectively in this new order of global competitiveness, employers will have no choice but to turn to graduates in other disciplines to fill their needs. Furthermore accounting academicians, predisposition, paradigms and 'turf' battles is feared as issues that could impede the development of affective accounting curriculum. Hence the need to study the impact of curriculum development on accounting education in Nigeria is a Sine qua non. The objective of this study is to determine the impact or contribution of Predisposition and Turf Battles of Accounting Academicians, Curriculum Objective and Content of the Curriculum on the Structure of Accounting Education in Nigeria.

1.1. Concept of Curriculum

The curriculum could be viewed as a vehicle through which the school strives toward the achievement of educational ends, be they those of the nation, state, local government or even the community. The term "curriculum" is derived from a Latin root meaning "racecourse", which figuratively means the relatively standardized ground covered by students in their race towards the finish line. This finish line may be the school certificate, a diploma or degree. There is no definite agreement either among educators or curriculum experts about the exact meaning and definition of the term. However many specialists in the field seem to have reached some understanding as to what constitutes a curriculum. According to[2], Curriculum must be understood as a socio-cultural process consisting of a series of pedagogical action s activated when planning, developing and assessing a critical and transformative educational program aimed at integrating contextually shaped teaching and learning realities, practices, and experiences. The term "Curriculum" tends to orient us away from the young person toward structures and phrases of study at an institution while the terms 'pedagogy' by contrast tends to bring out the human or personalistic elements of education and child rearing[3],[4],[5]. In a more general sense, a curriculum is the sum total of all the subjects taught in a school, college or university[6]. The functions of curriculum according to[8] were determining the educational direction which includes the decision of the type of society people want to live and serve in; determining the principles and procedures which will help educators in selecting and arranging instructional programmes.

2. Research Methodology

2.1. Description of the Study Population and Data Collection

The target population was all the Lecturers and students teaching and offering accounting courses in the Faculty of Management Sciences, Nnamdi Azikiwe University Awka-Nigeria. Three (3) departments out of 9 departments in the Faculty of Management Sciences were randomly sampled to represent the population of interest. A total of 70 questionnaires were distributed randomly to generate the data used in this study. The statistical tool used to analyze the data was Regression Analysis. Regression Analysis was used to determine the contributions of the various explanatory variables such as Responses on Content of the Curriculum (RCC), Responses on Predisposition and Turf Battles of Accounting Academicians (RPTAA), and Responses on Curriculum Objective (RCO). Regression analysis explains how one variable is related to another by providing an equation that enables the researcher to estimate the unknown value of a dependent variable using the unknown values of an independent variable[8]. Multiple regression analysis is a statistical technique that can be used to analyze the relationship between a single dependent (criterion) variable and several independent (predictor) variables[9].

The regression test statistic linear model parameters is given by

$$y = \beta_0 + \beta_1 x_1 + \beta_2 x_2 + \cdots + \beta_n x_n + \varepsilon_n \quad (1)$$

The matrix form of equation (1) is expressed as

$$y = X\beta + \varepsilon \quad (2)$$

$$\hat{\beta} = \left(X'X\right)^{-1} X'y \quad (3)$$

Where the y represents the dependent variable for the present study which is Responses on Structure of Accounting Education (RSAE) and the explanatory or independent variables parameters (β_1, β_2 and β_3) were represents the

coefficients of the variables Responses on Content of the Curriculum (RCC), Responses on Predisposition and Turf Battles of Accounting Academicians (RPTAA), and Responses on Curriculum Objective (RCO) respectively. Also, β_0 represents the parameter of the regression model constant and ε represents the error or random effect of the model. The test of hypothesis for the present study is stated as given;

H_{01}: There is no significant contribution of Content of the Curriculum on Structure of Accounting Education. mean content on mean structure of accounting education

H_{02}: Predisposition and Turf Battles of Accounting Academicians do not contribute significantly to the behavior of structure of Accounting Education.

H_{03}: There is no significant contribution of Curriculum Objective on the structure of Accounting Education.

H_a: At least one differs

3. Analysis and Result

Table 1. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.817[a]	.712	.683	.452

a. Predictors: (Constant), RCC, RPTAA, RCO

Table 2. ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11.205	3	3.735	29.203	.000[a]
	Residual	8.441	66	.1279		
	Total	19.646	69			

a. Predictors: (Constant), RCC, RPTAA, RCO
b. Dependent Variable: RSAE

Table 3. Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.286	.160		1.784	.079
	RCC	.814	.012	.328	66.236	.000
	RPTAA	1.024	.024	.380	42.673	.000
	RCO	.982	.027	.322	36.513	.000

a. Dependent Variable: RSAE

4. Discussion

From Table 1 it can be denoted that the predictor variables RCC, RTAA and RCO was able to explain 71.2% of the variability of in RSAE with an R-square (coefficient of determination) = 0.712. Table 2 showed that the model was significant with an F-ratio of 29.20 and a p-value of 0.000 which is less than the $\alpha=0.05$ (P-value= 0.000 < $\alpha=0.05$). From Table 3, it can be observed that all the predictor variables namely RCC, RTAA and RCO contributed significantly to the model with common p-values of 0.00 which falls on the rejection region of the hypothesis assuming a 95% confidence Interval and a corresponding t-statistic measure of 66.24, 42.67 and 36.51 respectively.

5. Conclusions

From the discussion, it was found that the explanatory variables, Responses on Content of the Curriculum (RCC), Responses on Predisposition and Turf Battles of Accounting Academicians (RPTAA), and Responses on Curriculum Objective (RCO) can explain about 71.2% of the behavior or variability of the Response on Structure of Accounting Education. Also, it was denoted that the predictor variables contributed significantly to the behavior of the structure of Accounting Education. This result implies that accounting teachers should device new methods of teaching accounting that will bring a fundamental change in accounting education; also, accounting curriculum in Nigerian institutions should be more pragmatic as to enable the students to develop a sense of social and professional commitment. In conclusion, we denoted that accounting education curriculum provides a flexible framework for students oriented to develop a sense of social and professional commitment. Hence, we advocate that curriculum should be broadened to chart a new course for growth and development in accountancy profession.

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