

Accounting Education in Nigerian Universities: Challenges and Prospects

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Abstract:

The primary challenge of a university is to develop quality human capital for every sector of the national economy. One area of dire need is the production of graduate accountants who are adequately prepared to meet the accounting challenges of modern businesses as well as the socio-political and economic needs of government. To meet the challenge of producing well educated graduate accountants, three complementing competencies ought to be inculcated in the students namely education, skills and attitudes. These developmental traits must therefore be incorporated in the accounting programme/curricula. Unfortunately most universities in Nigeria are challenged by inadequacies in terms of curricula content, staffing, teaching aids and pedagogy, teaching facilities and particularly gross inadequacy of funding. This paper evaluates the nature, dimensions and consequences of these challenges and recommends strategies that could guide the government, university administrators, teachers and other stakeholders in finding lasting solutions to the problems.

Introduction

Accounting education in a university incorporates a package of instructional programmes designed to educate “would be” accountants, to make them versatile and adaptable to any of the numerous roles they may be called upon to play after graduation (Anao, 2009). Such education, among other things, seeks to develop concepts, rules, skills, procedures, theories and general knowledge for solving accounting problems (Andersone, 1985). It emphasizes the ability to differentiate and integrate alternative problem solving perspectives, the ability to identify accounting related information resources, the ability to structure solutions to problems and develop communication skills as well as the ability to analyze, and interpret problem situations and figure out lasting solutions (Baker et, al, 1995).

Nigerian Accounting Education System

The training and production of accountants in Nigeria is anchored by both academic institutions and professional accounting bodies. Thus, a clear distinction exists between the professional mode and the academic mode of education, training and professionalization of Nigerian accountants. A professional accounting body, the Institute of Chartered Accountants of England and Wales pioneered the development of the profession in the country even before independence in 1960. Though the training of the pioneer indigenous accountants was handled locally by the Nigerian affiliates of foreign accounting firms, the examination and certification was carried out by the Institute of Chartered Accountants of England and Wales.

The first indigenous accountant’s certification body – the Institute of Chartered Accountants of Nigeria (ICAN) was incorporated in 1965. ICAN enjoyed the monopoly of accounting professionalization for well over two decades but could not rise up to the challenge of bridging the ever widening gap between the national demand for and supply of qualified and certified accountants. Such failure not only encouraged the incursion of other professional accounting bodies but also paved the way for rivalry, and struggle for supremacy (even litigation), between ICAN and other professional accounting bodies (Uche, 2007).

The Association of National Accountants of Nigeria (ANAN) was incorporated in 1993. Three other professional bodies have since joined the fray namely the Chartered Institute of Taxation of Nigeria (CITA), the Chartered Institute of Cost and Management Accountants (CICMA) and the Institute of Certified Public Accountants of Nigeria (ICPAN) which was incorporated in 2005.

The professional mode of accounting education places emphasis on in-house, on-the-job training based on a programme of internship in approved accounting firms. The academic mode of accounting education prevails in polytechnics and universities. This mode places emphasis on a mix of broad based accounting education incorporating core accounting skills development courses as well as related ancillary courses drawn from

other disciplines in the management sciences.

This paper concentrates on university based accounting education delivery in Nigeria. The key issues include the structure and depth of university accounting programmes, the accounting degree curricula, the staffing of accounting departments, the pedagogical approaches adopted in accounting education delivery, the state of teaching and research infrastructure, the issue of funding and strategies for improving the overall quality and relevance of the programme to the current socio-economic needs of the country.

University Based Accounting Education

University based accounting education was started by the University of Nigeria in 1961 when it opened its doors to the very first batch of university undergraduate accounting students in Nigeria. The number of universities in the country has increased very substantially, so has the number of universities offering degree programmes in accounting. As at 2011, there were 118 universities in the country. Of these 49 were offering first (B.Sc) accounting degree programmes. The average intake per accounting department per academic session is about 200. Most of the Federal and State owned universities offer post graduate level accounting programmes including the Master of Business Administration (MBA) with specialization in accounting, the Master of Science (M.Sc) and the Doctor of Philosophy (PH.D) in accounting.

New Challenges – New Dynamics

As indicated earlier, the academic mode of accounting education delivery is adopted in universities. The underlying conceptual argument for this approach is the need to expose the future accountants to a broad based liberal education which provides for a combination of core accounting courses with a sufficient dose of related courses in management sciences to enhance the business decision making capacity of future accountants.

Most of the accounting graduates of universities tend to pursue careers in the accounting profession. To accommodate this interest, university accounting programmes provide for a combination of undergraduate courses which not only qualifies students for university graduation but also maximizes the level of exemptions granted to the graduates in accounting professional examinations. Moreover, employers of labour expect universities to turn out accounting graduates who have acquired reasonable levels of accounting skills to enable them add value to their future employers. The increasing need for collaboration between the university and the professional accounting constitutes in academic programme and curriculum development should therefore be acknowledged.

The role of the accountant is now changing from that of maintaining proper accounting processes to that of making proper financial decision making. Lack of professional skills and proper ethics in the discharge of accounting functions in numerous corporate organizations, have contributed largely to most of the recent global financial crisis. For example Osisioma, (2010), Anao, (2009) and Albrecht et.al, (2006) have each implicated failure in accounting practice for corporate failures such as those of the energy giant Enron (2002), WorldCom (2002), Global Crossing (2002), Texaco (1987), Adelphia (2002), United Airlines (2002), Kmart (2002) Parmalat and others.

Nigeria has obviously had its fair share of financial scandals as evidenced in former Lever Brothers Nig. Plc (now Unilever Plc): the Union Dicon Salt Plc, and the confectionary giant, Cadbury Nigeria Plc. There are certainly other instances of financial scandals both in Nigeria and elsewhere that are not openly admitted. The collapse of these corporations arising essentially from failures in their accounting practices has far reaching implications for accounting education in universities as well as for the accounting professional bodies. It is an indictment of the quality of the accounting education system and therefore a clarion call for researchers and universities to evaluate the quality and relevance of accounting education delivery in Nigeria.

The Curricula

The fundamental considerations in developing accounting curriculum in universities should derive from a detailed accounting services needs assessment of different interest groups in society namely business organizations, government and international agencies. To appropriately accommodate the diverse needs of the different groups, university accounting curricula should provide for a broad knowledge base, the acquisition of accounting skills and the development of appropriate behavioural attitudes in students. The postgraduate curricula are mainly for intensive academic and research exposure geared towards producing top business executives and university academia. The strength of the curricula lies in the attempt to tie it to research

literature, case studies and improvement in intellectual skills and attitudes.

Institutional Influences

Three inter-related forms of institutional influences impact on the development of Nigerian university accounting curricula. These are the quality and orientation of university accounting educators, the National Universities Commission (NUC) and the professional accounting bodies particularly the Institute of Chartered Accountants of Nigeria (ICAN).

University accounting educators have ultimate responsibility for designing the accounting degree curricula. In doing so, effort is made to achieve a good mix of exposure to foundation management science courses, core accounting courses, courses which develop analytical and decision making ability as well as courses which promote sound ethical behaviour and professionalism.

The NUC is the chief quality regulator for university education in Nigeria. It has developed “Benchmarks and Minimum Academic Standards (BEMAS) for each university academic discipline including accounting (NUC, 2004). At the undergraduate level, BEMAS specifically provides for an accounting degree curricula comprising five basic components to be covered over a minimum duration of four academic sessions.

- Specifically, BEMAS for the first degree accounting programme provides for Foundation courses in economics, humanities, management sciences and general administration.
- Courses to develop communication and analytical skills which include the use of English, basic mathematics, statistics, business law, library studies and courses in information and communication technology ICT).
- Courses to develop specific accounting skills like financial accounting, cost and management accounting, auditing and investigation, taxation, public sector, accounting, international accounting and financial management.
- Course(s) in research methodology to develop analytical/research skills and
- Industrial attachment for exposure to practical job experience.

Unfortunately, the industrial attachment component of the curriculum has practically been put on-hold due to an explosion in the number of students admitted into the accounting departments which makes it impossible for universities to secure required openings for students' industrial attachment. Hence the industrial attachment component of the curriculum in Nigeria is now neither in force nor mandatory for graduation.

The five accounting professional bodies in Nigeria mentioned earlier are the major accounting professional bodies responsible for capacity building in professional accounting discipline. ICAN seems to have the greatest impact on the B.Sc first degree accounting curricula of Nigerian universities. The focus of ICAN is to ensure that the accounting needs of different forms of business organizations, the multinational enterprises, as well as various arms of governments are addressed, in the accounting curricula of Nigerian Universities. ICAN influence is enforced by its regular accreditation visitations to universities offering accounting degree in Nigeria, which enables it to offer advice if not guidance on curriculum development of the institutions. Both ICAN and ANAN organize Mandatory Continuing Professional Education (MCPE) regularly for their members which include a large number of accounting lecturers. The MCPE is very educative in terms of research and it helps lecturers to keep abreast of developments in the accounting profession.

Staffing of Accounting Departments

The BEMAS (NUC, 2004), provided for a maximum staff student ratio of 1:30 for accounting departments. Similarly, it prescribed a minimum academic staff mix, by rank, of 20% professorial cadre, 35% senior lectureship cadre and 45% for other academic staff. The acute staffing shortfalls in accounting departments are manifested in various dimensions – in terms of numbers, in terms of experience (seniority) and in terms of technical/professional exposure of available academic staff. The prescribed staff mix is hardly achieved in any of the accounting departments as evidenced in table 1.

TABLE 1: Staff Mix of Accounting Departments in Nigerian Universities during the 2009/2010 Session

Ranks	No	Percentage
Professors	13	2.9
Associate Professors	11	2.4
Senior Lecturer	20	4.4
Upper cadre	44	9.7
Lecturer I	79	17.5
Lecturer II	111	24.6
Assistant Lecturer	130	28.8
Graduate Assistant	87	19.4
Lower cadre	407	90.3
Total	451	100

Source: Field survey data 2010

The table reveals that the academic cadre is bottom heavy with over 90% of the staff clustering in the lower cadre and only 9.7 occupying positions in the upper cadre. The impact of this lopsided structure on the quality of graduate output and the capacity of accounting department to undertake in-depth research is clearly obvious. The table also reveals that very few, if any, of the universities has attained the prescribed minimum academic staffing standards in the accounting discipline. The problem has given rise to most professors operating as fulltime lecturers in one university and part-time lecturers in many other universities. By a policy statement in 2004 the NUC directed that all university lecturers should obtain their Ph.D degrees by the end of 2009, and should also register with relevant professional bodies in their discipline to encourage exchange of ideas between professionals in industry and lecturers in universities. This directive underscores the observation of Anao (2009) that “many academic staff of accounting departments has no relevant practical exposure and therefore cannot give appropriate example to illustrate or support theory and principles”

Teaching Aids and Pedagogy

For effective teaching and learning outcome, accounting teachers require a wide range of teaching aids and instructional materials ranging from public address system, projectors/slides, accounting packages to sophisticated multimedia facilities. Very few accounting departments have an acceptable range of modern teaching aids and lecture delivery facilities. In addition to the lack of modern teaching aids, the pedagogical approach generally adopted in accounting education delivery is grossly inadequate and unacceptable because it lacks creativity, and does not encourage in-depth analysis and detailed interpretation of problems. Most often, lecturers rely exclusively on the lecture method of delivery which has obviously become the compelling choice because of the intimidating class size in most accounting courses. In addition, the foundation courses are not taken by accounting students only, but by the entire students of business administration/management sciences and other faculties. The large class sizes as well as the diverse mix of students in such classes create learning gaps particularly in the accounting foundation courses. A deep understanding of such courses provides the foundation for advanced professional courses in the discipline. Teaching methods which emphasize guided discussion, group work, exposition, case study, guest lectures, field study should seriously be applied. Unfortunately only teachers’ with solid understanding of the course contents, as well as wide experience can effectively apply these effective course delivery techniques

Effective understanding of accounting requires cognitive knowledge, problem solving ability and analytical aptitude. Cognitive learning builds up knowledge of concepts, rules and procedures needed for problem solving in a domain (Anderson, 1976, 1985). Attitudes are beliefs which influence individual’s choice and actions (Feldman, 1986, Enniss, 1987, Gague, 1984; Nolan et. el 1967, and Allport, 1935). Problem solving is the most effective classroom technique for developing ability for independent thinking, analysis and decision-making. It is generally considered synonymous with inquiry, discovery and insightful learning

approaches (Daughtray, 1974).

Teaching and Learning Facilities

Modern accounting practice is computer driven. Based on that fact, the NUC (2004) advised all staff to be computer literate to enable them understand the accounting packages existing in the global world and to effectively communicate same to students. There is evidence that the accounting departments in many of the leading universities have well equipped computer laboratories. It is doubtful however if such facilities are optimally utilized due to the low computer literacy standards of both the teachers and the students. For effective learning, the NUC (2004) expects that the following equipment should be provided for the accounting discipline. – accounting packages, internet and e-mail facilities, photocopying machine, official car and driver, library with relevant and current books, journals and periodicals. In addition, the library is expected to be computerized and indexed to facilitate information/data retrieval. Fortunately, the size, quality and functionality of office, class room accommodation, library materials, computer laboratory and other teaching facilities available in many accounting departments of Nigerian universities have improved significantly in recent times.

Funding

University education is cost intensive in terms of both capital expenditure and operating costs. The ability of a university to provide quality education in accounting is dependent on the level of funding available to pay commensurate salaries to staff and provide sufficient supporting facilities. Nigerian universities are funded from subventions/grants of their proprietors as well as from internally generated funds (IGF). The wage bill of leading universities in the country is very high. In most of the universities, the amount available is grossly inadequate to pay salaries and provide necessary support services. Inadequate funding of universities has been the major cause of frequent strike actions by university staff unions especially the Academic Staff Union of universities (ASSU). Under funding invariably lead to under provision of basic teaching and learning facilities, inability to attract quality academic staff, abandonment of academic research, low staff morale, poor work attitude and consequently failure to attain programme objectives.

Other Issues and Problems

The issue of who has ultimate responsibility for developing appropriate human capacity in accounting has continued to generate public debate. Some people argue that tertiary institutions, particularly the universities should play the key role. Others argue that the professional accounting bodies should dictate the tune. The correct and current thinking however is that both universities and the accounting profession have important roles to play (Anoa, 2009). It is the responsibility of the university to build a strong academic base on which the graduate accountants can stand to benefit maximally from the technical competence training and practice exposure provided by accounting professional trainers.

The accounting curricula of a B.Sc. degree in accounting tend to be narrow in the coverage of core accounting courses. Moreover such curricula are often not revised often enough to reflect the changing accounting needs of business enterprises (Anoa, 2009). A new trend seems to be emerging whereby the university degree syllabi appear to be driven by the ICAN syllabus. This trend could jeopardize the basic role of a university first degree which is to provide broad based education. The fall-out of this trend is that students spend more time preparing for ICAN examination while in the university instead of focusing on the B.Sc curricula.

Another aspect of the narrowness of the accounting curricular is insufficient coverage of courses in ethics, financial management and corporate governance. This short coming is particularly worrisome in this age in which most global financial crisis and big corporate failures have been attributed to failures in accounting audit and financial management practice (Osisioma, 2010; Anao, 2009, Albrech et al, 2006). Similarly, the curriculum, as presently structured, does not provide enough exposure to Information and Communication Technology (ICT) courses which equip students to address the modern day ICT challenges in accounting services delivery.

Another serious limitation of the programme is lack of exposure to practical work experience as originally envisaged by the industrial attachment component of the curricula. Overwhelmed by the onerous task of securing industrial attachment positions for the ever increasing number of accounting students, most universities have abandoned the former practice, which made industrial attachment exposure a prerequisite for graduation in accounting. Lack of industrial attachment training for university accounting students obviously increases the

skepticism of employers about the technical competence of fresh university accounting graduates.

The ability of a university to provide qualitative education depends ultimately on the extent of fund available to it. Fund is required to improve the teaching and learning infrastructure, and to ensure the employment/retention of top flight lecturers. Under funding is more acute in accounting departments because of inability of universities to compete with industry for the very limited number of quality and experienced accountants available in the country. Some lecturers start their first employment with a university and later move to industry in search of better remuneration packages. The reverse should have been the case, if adequate funding and remuneration packages are available in universities.

Strategies for Improvement

Based on the foregoing issues, problems and limitations, a number of pragmatic strategies could be recommended to address the problems.

- i. As stated earlier, it is the responsibility of universities to build a strong education base on which professional training in accounting can stand. To discharge that task creditably, the universities should endeavour to put in place credible accounting degrees curricula. The B.Sc degree programmes should therefore be broad-based to include courses rich in theory and principles to equip students adequately for any of the diverse roles they may be called upon to play after graduation in the modern economy. In that connection, there is need to increase course offerings in the area of management, entrepreneurship, statistics, mathematics, ethics, financial management, corporate governance, and applied economics. Such courses will prepare students for general management and basic academic research responsibilities. It has become necessary to re-introduce industrial attachment as a precondition for graduation as is the practice in other professional disciplines like law and medicine. The practice will improve the tie between university accounting graduates and industry. One major shortcoming of both the university accounting curricula and the professional accounting training programmes is lack of attention to the development of skills for handling the accounting problems of small businesses which constitute the bulk of business enterprises in Nigeria (Uche, 2010; Kear, 1981. Ezejelue, 1976 and Inanga, 1976). Against that background, the accounting curricula should be reviewed to include courses which address the accounting needs of small businesses particularly sole entrepreneurships. A deliberate effort by universities, to develop accounting graduate “experts” in small business accounting would obviously expand the job opportunities of graduate accountants in Nigeria.
- ii. In relation to the abysmal level of staff/student ratio highlighted earlier in this paper; efforts should be made by accounting departments to operate within the 1:30 staff/ student ratio prescribed by the NUC for undergraduate programme in accounting. An easy approach to achieve that objective would be to drastically reduce the intake of students. Given the massive pressure for intake into accounting programmes student intake reduction is certainly a sub-optimal solution. The ideal solution therefore is to expand the tutorial staff through more attractive remuneration packages and research grants for university accountancy teachers.
- iii. Every accounting lecturer should aspire to belong to at least one of the ever growing number of professional accounting bodies. The advantages of belonging to a professional body are many. First, the professional bodies organize Mandatory Continuing Professional Education (MCPE) regularly for members. Attendance at such seminars helps lecturers to keep abreast of developments in the accounting profession. Secondly, such seminars provide opportunities for academic paper presentation and publications. Membership of professional accounting bodies has obvious cost implications which could discourage some lecturers from joining. The university should fund the membership of their academic staff or, at the very least, work out a cost sharing arrangement with the staff. As part of staff development strategy, accounting lecturers should partner with practicing accounting firms, commercial organizations and colleagues in other universities during long vacation, sabbatical leaves and research leaves. In addition, the university administration should organize in-service training for lecturers who are deficient in teaching methodology.

- iv. Accounting education delivery should target the inculcation of three developmental traits on students to equip them properly for the versatility of jobs they may be exposed to after graduation. The three developmental traits which are education, skill development and good work attitude are, according to Anao (2009), essentially interlocking. The university should concentrate on providing sound broad educational foundation in accounting upon which technical and professional competence can be built through professional training.

Effective accounting education delivery lays emphasis on skills building and the development of problem solving techniques. Therefore the learning process in accounting should concentrate more on the comprehension of skills rather than the solution of problems (Okafor 1991). The primary concern of the accounting teacher should be to develop the ability of students to think. Most students can enhance, even double their ability to think if they analyze a situation before acting, keep the end result in mind and concentrate on what must be accomplished. Classroom procedures should however be varied.

Every academic staff requires a spacious office accommodation to facilitate research and relationship with students. Availability of equipped office accommodation, seminar rooms, classroom, computer laboratory, accounting packages, libraries, internet facilities, international journals should be seen as prerequisite for accounting education delivery. Students should be exposed to standard, well-researched textual materials published by reputable publishers. The practice of compelling students to hang-on exclusively to poorly edited and self authored textbooks is unacceptable. Accounting standards (national and international) should mainly from the base material for teaching financial accounting.

- v. Funding universities in Nigeria has remained a very difficult issue for both government and university administrators. University education is very cost intensive in terms of both capital and recurrent expenditures. Most often different staff unions of the university embark on strike because of nonpayment of adequate remuneration. Constant strike actions destroy university credibility.

To generate more funds, universities should retool their machinery for internally generated funds (IGF). If proper contacts are made and adequate incentives offered, the business community, alumni, international business organizations, the public sector, and entrepreneurs can provide substantial financial support. The effort of universities at sourcing for funds should be anchored on a deep sense of integrity, accountability, transparency and honesty. The Parents Teachers Association (PTA) which has become an effective instrument for galvanizing funding support for primary and secondary institutions could be upgraded and adopted for similar purposes at the university level.

Summary

The level of economic, social and political development of any country usually determines the accounting needs of that country. Accounting education at the university level is very important because human capacity building constitutes the major challenge of the university system in meeting the accounting needs of the nation. The weaknesses in Nigerian accounting education to meet the economic needs of the nation can be explained by the low education and professional level of teaching staff. This situation is still worsened by the brain drain of high-level graduates or even of teaching staff towards better paid sectors. Efforts should be made to resuscitate overseas postgraduate training linkages, and ways found to attract bright students to scholarly careers. There is need for the accounting bodies to be more co-operative and collaborative with the academia, in developing accounting expertise in areas most relevant to national economic development. The university administrators, NUC, university accounting educators, and the professional accounting bodies should put hands together in finding lasting solutions to the problems of accountancy departments in Nigerian universities.

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