

Evaluation of Accounting Education Programme in Colleges of Education in South East Nigeria

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Abstract:

The study looked at the extent of the objective of the accounting education programme, entry requirement into accounting education programme in south east Nigeria and accreditation process followed in setting up the accounting education programme. Three research questions were posed for the study. Evaluation design drives the objective of the study. Mean and standard deviation served as statistical test tool to answer the research question. The population of the study consists of academic staff in the school of business education in colleges of education in south east while simple random technique was used to compose the participant in the study. A total of 372 participated in the study. The instrument for data collection is questionnaire tagged evaluation of accounting education programme (QEVAEP). The instrument was faced validated by two experts in the field of measurement and evaluation in university of Nigeria Nsukka and teacher and vocational education and trial testing was carried out using twenty five heads of departments and dean in school of education in colleges of education in south south Nigeria. A reliability index of 0.82 was obtained. The instrument was administered to the respondent directly by the researcher and the result of the study indicates that colleges of education in south east Nigeria comply to entry requirement in admitting student in the department to a high extent, the accreditation process is to a low extent followed in setting up accounting education programme while the objective of the program are achieved to a low extent.

Keywords: Evaluation, Accounting, Education, Programme, Colleges, Nigeria, south east

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Introduction

Colleges of education are higher institution in Nigeria mandated to offer teacher education programme in Nigeria and produce qualified teachers who will have a minimum teaching qualification and teach at the junior secondary education, pre-primary education or early childhood and care education, adult and non-formal education and special needs education. (FRN, 2014). According to FRN(2014) the goal of teacher education shall be to: produce highly motivated, conscience and efficient classroom teachers for all levels of our educational system, encourage further the spirit of enquiry and creativity in teachers, help teachers to fit into social life of the community and the society at large and enhance their commitment to national goals, provide teachers with the intellectual and professional background adequate for their assignment and make them adaptable to changing situations and enhance teachers commitment to the teaching profession. In pursuance of the mandate, the federal government of Nigeria established the national commission for colleges of education (NCCE). The commission is given the responsibility of laying down the minimum standards for all programmes of teacher education in Nigeria. Isreal and Isreal (2014) noted that the commission in 1993 published the guidelines for academic programmes. The enabling Decree (now Act) No. 3 of January 1989 (amended decree No. 12 1993) mandated the Commission to perform the following functions:

- ❖ Make recommendations on the national policy necessary for the full development of teacher education and the training of teachers.
- ❖ Lay down minimum standards for all programmes of teacher education and accredit their certificates and other academic awards after obtaining thereof prior approval of the Honorable Minister of Education.
- ❖ Approve guidelines setting out criteria for accreditation of all Colleges of Education in Nigeria.
- ❖ Determine the qualified teachers needs of Nigeria for the purpose of planning facilities and in particular prepare periodic master plans for the balanced and coordinated development of Colleges of Education.
- ❖ Inquire into and advise the Federal Government on the financial needs of the Colleges to enable them meet the objectives of producing the trained qualified teachers of the country.
- ❖ Receive block grants from the Federal Government and allocate them to the Colleges of Education.
- ❖ Act as the agency for channeling all external aids to Colleges of Education in Nigeria.
- ❖ Harmonise entry requirements and duration of courses at the Colleges of Education.
- ❖ Collate, analyse and publish relevant information relating to teacher education in Nigeria.
- ❖ Advise on and take measures to improve immediate and long term prospects of technical and business education teachers with respect to status and remuneration.

- ❖ Provide encouragement for women to enter a wide range of pre-vocational courses in technical education.

The guidelines for the academic programmes of teacher education include but not limited to: the entry requirement of students into teacher education programmes and the accreditation process in the implementation of the programmes. Accreditation is a quality control measure set to harmonize the standard for all colleges of education in Nigeria. Before the establishment of the national commission for colleges of education in Nigeria, most of the existing colleges are affiliated to the university and using their parent curriculum, facilities and standard in running academic programmes. These created proliferation of curriculums, standards and facilities needed to run a teacher education programme in Nigeria. To ensure uniformity of programmes across colleges of education in Nigeria accreditation exercise was introduced as criteria to set up a department for teacher education.

Accreditation is the process of ensuring quality and adequate facilities (human and non human resources) are provided for running of academic programmes that will lead to award to national certificate of education (NCE) in various disciplines. Federal republic of Nigeria (2008) defined accreditation as an evaluation exercise undertaken to ascertain whether or not the courses and programme of a teacher training institution meet the national minimum standard required for the production of professional teacher in Nigeria. Obadard and Alaka (2013) is of the view that accreditation is the process that aids institutions in developing and sustaining effective educational programmes and assuring the educational community, the general public and other organization that the accredited institution has met high standard of quality and effectiveness. The exercise is purely a quality assurance mechanism to ensure that teacher trained in Nigeria will be marketable anywhere in the world. This is why Akpan and Etor (2016) are of the view that accreditation of academic programmes is one of the quality assurance mechanism initiated by the national university commission (NUC) to regulate academic standard and enhance quality university education in Nigeria. The essence of the accreditation is to ensure best practice in the area of students' qualification, staffing, workshop, well maintained library, books/journals, and internet connectivity, curriculum, physical facilities, graduation time and funds meet the needs of the institutions to achieve its stated philosophy and objective. Student qualification required that the school should admit students' who have required certificate and met the admission criteria into the programme, admission should based on merit. Staffing is the process of allowing the qualify teachers to man the business of teaching in the institution. It connotes qualification of teaching staff, their competencies and experience, professional growth, teacher student ration. For colleges of education in south east to set up accounting education programmes, they are expected to have a well functional business and accounting library stocked with 21st accounting books, have functional internet facilities to enable students access articles, journal and books for the learning of the subject, have adequate staff to teach the subject matter content, use the prescribe curriculum set by national commission for colleges of education and admit student who have the entry qualification based on merit.

The entry requirement for students into accounting education programme in colleges of education entails making sure that students meet up to the requirement before gaining admission into the institution. The essence is to admit student who have the potential and qualification to succeed in the progammme. The criteria is that students must sit for unified tertiary examination conducted by joint admission and matriculation examination board, score a minimum grade of hundred (100) and above, Must have five credit in SSCE examination including English and mathematics in addition to vocational and technical subject. Other requirement includes student must go for a selective and examination interview in the institution, must attain A minimum age limit of sixteen years (16 years), must have Grdae 11 teachers' certificate (TC11) with credit or merit in three subject, two of which must be relevant to the candidate's field of study for those seeking direct entry admission. Also credit or merit in English and mathematics together with post teaching qualification, successful candidate in the pre-NCE final examination are also consider for admission. Students who met these criteria are expected to gain admission to study accounting education progammme.

In order to achieve the objective of colleges of education in Nigeria in general and south east in particular, the institution need to follow the guidelines for academic programmes in running the programmes especially the vocational and technical education that domicile accounting education. Many phrasal names are used for schools offering accounting education, some institution called it business education, others called it vocational and technical education while others viewed as accounting education. However, the department of business and vocation education houses accounting education. The general objective of accounting education as contained in the national policy on education (2014) revised edition are to Provide trained manpower in the applied sciences, technology and business, particularly at Craft, advanced craft and technical levels; (b) Provide the technical knowledge and vocational skill is necessary for agricultural, commercial and economic development; and (c) Give training and impart the necessary skills in the individual who shall be self-reliant Economically. All these objectives are attained through teaching and learning of accounting.

Accounting is one of the option courses offers in business education in colleges of education. It is a process of ascertaining the financial position of a business at a certain date with a view to make decision for external and internal users of the financial information. According to Asaolu (2002) accounting is the process of recording, classifying, selecting, measuring, interpreting, summarizing and reporting financial data of an organization to the

users for objective assessment and decision making. The subject helps students to gain practical skills, knowledge, attitude, value and competencies needed to solve real life problems and contribute effectively in the society. The curriculum of NCE accounting education programme should cover financial accounting, management accounting, cost accounting, government accounting and taxation.

One of the indicators to quality of education in colleges of education is student achievement in the programme. Eze (2014) noted that the products of NCE business education programme, especially those who majored in accounting ought to be able to perform competently as accounting teachers and as office workers but there is consistent poor performance of student in NCE programme in accounting education in south east as opined by Eze (2014). However there is relationship between entry certificate and academic performance in education programme. Aasuumo (2014) reported that secondary school certificate holders performed significantly better than holders of city and guilds certificate. This trend of poor academic performance is a great concern to stakeholders and researchers in education. There is need to investigate the qualification of students in accounting education programme, extent of objective achieved in the programme and accreditation process in the setting up of the programme .

Programme evaluation is a systematic method for collecting, analyzing, and using information to answer questions about projects, policies and programmes, particularly about their effectiveness and efficiency. Also is the process of determining the desirability, adequacy and extent to which programme objective and philosophy are met based on a certain laid rules and regulations. Programme evaluation plays the role of summative or formative assessment. The essence of programme evaluation is to know how well or degree of accomplishment of the objective or goals. In carrying out this evaluation, CIIP model are adopted. The model is all encompassing to accommodate all element of the variable sought in this study. It is hope that the evaluation will reveals the extent objective achieved in accounting education programme, the extent followed by colleges of education in admitting students and the accreditation process in the institution study across south east Nigeria.

Research studies on programme evaluation have been carried out to ascertain the objective of the programme, the availability of resources for the programme, and challenges facing academic programmes in tertiary institutions in Nigeria. Madu and Kukwi (2011) used descriptive survey and ex-post factor to evaluate science education programme in the special science schools in Nasarawa state and reported that the special science school were not able to meet up with the mandate because of insufficient human and materials resources. The study utilizes mean and standard deviation and percentage as statistical tools for decision making. The present study will measure the extent to which objective of accounting education programme are attained in colleges of education in south east Nigeria. Mbakwem (2015) assess the impact of social studies programme on fostering sustainable peace and security among undergraduate in south east Nigeria and found out that the impact of social studies programme was not felt among the undergraduate . Therefore the study recommends that only professionally qualified social studies teachers who have the knowledge of the subject and pedagogical skills should teach in the social studies programme. The recommendation is a quality measure of accreditation process to ensure quality and competence teachers are employing in the colleges of education for effective teaching and learning of the subject towards achieving the stated specific objective where student will translate classroom activities to solve problems in the society. Fehintola (2019) looked at available of facilities and equipment for teaching business education and comparison of content taught and content objective of business education in University in south west. Nigeria. Result of the study indicates that both the content of the business education programme taught and content specified in the objective of the programme are comparable. Facilities, equipment and resources meant for business were not adequate and accessible in the south west university. Business education programme faces various challenges such as inadequate infrastructural and instructional facilities, lack of state policy statement on business education programme as reported by the findings of the study. The findings of his study are related to the present study because all the variables are embedded in the accreditation criteria in sitting up academic programmes in colleges of education in Nigeria and sought east in particular. Israel and Israel (2014) reported that stipulated admission guideline were being implemented to a high degree, the level of implementation of others were low. There was a disparity in the level of implementation of stipulated guideline between federal colleges and privately owned colleges of education. Therefore the present study looked at evaluation of accounting education programmes in colleges of education in south east Nigeria.

Purpose of the study

The purpose of this study is to evaluate the accounting education programme in colleges of education in south east Nigerian. Specifically, the study tends to:

1. Determine the extent of implementation of the objective of accounting education programme in colleges of education in south east
2. Find out the extent of adherence to entry requirement of students into accounting education programme in colleges of education in south east
3. Ascertain the Accreditation process followed in accounting education programme

Research question

The following research questions are posed for this study:

1. To what extent are objective of the accounting education programme implemented in colleges of education in south east
2. To what extent are entry requirement followed in admitted students into accounting education programme in colleges of education in south east
3. To what extent are the Accreditation process followed in accounting education programme in colleges of education in south east Nigeria.

Methodology

The research design of this study is evaluation design. According to Nworgu (2015), evaluation research design is a study which the major thrust is the collection of data in their natural and manipulated setting; concerning event, program, project-process, input and output so as to determine the status concomitant to their pre-determined aims and objectives upon the recognition of status of event, process or products on which data were collected for making a value judgment regarding the efficacy, relevance, appropriateness, quality, usefulness, strength and weakness of the event is made against some early stated criteria. The rationale for choosing this design is because the researcher intends to evaluate, document and report the extent of objective achieved in the implementation of accounting education programme, the entry requirement into the accounting education programme and the accreditation process in setting up accounting education programme in colleges of education in south east Nigeria. The population of the study consist of academic staff and principal officers in admission unit of the colleges of education in south east Nigeria. The sample of the study is 327 consist of academic staff and principal officers who are directly involved in admission in colleges of education in south east. The instrument for data collection is questionnaire tagged evaluation of accounting education programme (QEVAEP). The QEVAEP is divided into two sessions A and B. Session A sought information on the demographic information of the respondents while section B have three clusters, cluster A seek information on the extent of attainment of the objective of accounting education, cluster B provide information on the entry requirement criteria into the programme while section C looked at accreditation process in the setting up of the accounting education programme in colleges of education. They response pattern was rated on a point scale of very large extent (4), extent (3), low extent (2) and very low extent (1). The bench mark of weighted mean of 2.5 is used to take decision on the extent of implementation of the objective. The instrument was faced validated by two experts in the field of measurement and evaluation in university of Nigeria Nsukka and teacher and vocational education and trial testing was carried out using twenty five heads of departments in colleges of education in south south Nigeria. A reliability index of 0.82 was obtained using Cronbach's alpha method.

Results

Table 1: Implementation of the objective of the accounting education programme in colleges of education in south east

S/N	Item Statement	Mean	Standard deviation	Decision
1	To produce well qualified and competent NCE graduates in business subjects who will be able to teach business subjects in our secondary schools and other related educational institutions.	2.33	0.95	Low extent
2	To produce NCE business teachers who will be able to inculcate the vocational aspect of Business Education into the society.	2.66	1.00	High extent
3	To produce NCE Business Teachers who will be involved in the much desired revolution of vocational development right from the primary and secondary schools	1.97	0.98	Low extent
4	To equip students with necessary competencies so as qualify them for a post-NCE degree programme in business education	1.93	1.06	Low extent
5	To equip graduates with the right skills that will enable them to engage in a life of work in the office as well as for self-employment	2.95	0.84	High extent
Cluster mean		2.30	0.58	Low extent

The result of the analysis in table 1 shows the extent to which objective of accounting education programme in south east are implemented. The cluster mean of 2.30 with the corresponding standard deviation of 0.58 show

that the colleges of education in south east implement the objective of accounting education programme to a low extent. The cluster means ranges from 1.93 to 2.95. They implement objective 1, 3, and 4 to a low extent while 2 and 5 to a high extent.

Table 2: Entry requirement of accounting education students in colleges of education in south east

S/N	Item Statement	Mean	Standard deviation	Decision
6	To be eligible for direct admission, a candidate must have three (3) credits in business subject	2.30	0.87	Low extent
7	All candidates wishing to be considered for admission must enroll for and write the selection examination organized by an accredited body such as JAMB.	3.22	0.97	High extent
8	It should be noted that some colleges may, in addition to all of the above, administer their own elimination test and/or interviews for some course. This is legitimate.	3.25	0.70	High extent
9	Colleges should control the numbers allocated to each programme relative to their total admission quota on staff and facilities available	2.66	0.82	High extent
10	All applicants to undergo a selection interview	2.68	1.01	High extent
11	Increase to a minimum of 5 credits including English and Mathematics (to be achieved at a minimum of 2 sittings).	2.22	0.92	Low extent
12	Attainment of minimum age of 16years	2.69	1.04	High extent
13	Attainment of cut off point in JAMB and selective test	2.47	0.87	Low extent
14	Head of department input	2.86	0.95	High extent
	Cluster mean	2.70	0.42	High extent

The result of the analysis indicates the extent to which entry requirement of students into colleges of education in south east Nigeria followed. The cluster mean of 2.70 and standard deviation of 0.41 shows that the colleges of education followed the National commission for colleges of education guideline in admitting students to a high extent. They admit students' through JAMB, input from head of department, attainment of age of sixteen, selective interview, , quota system criteria, to a high extent while five credits in SSCE including English and mathematics at two sitting, attainment of JAMB cut off point and selective interview, consideration to a course of study to a low extent. The mean of the entry requirement ranged from 2.22 to 3.25.

Table 3: Extent of accreditation adherence in Accounting Education programme in colleges of education in south east

S/N	Item Statement	Mean	Standard deviation	Decision
15	The school followed the prescribed curriculum for the programme	2.22	1.00	Low extent
16	The teaching staff are adequate in terms of number	2.19	1.14	Low extent
17	The minimum qualification of staff teaching in the school is bachelor of education (B.ed)	1.96	0.79	Low extent
18	The staff goes for workshop and symposium periodically	2.33	0.92	Low extent
19	The school have functional library well equipped with books/journals	1.66	1.00	Low extent
20	Internet connectivity exist in the schools	2.35	0.88	Low extent
21	Students graduate at the recorded time	2.19	0.89	Low extent
22	There is adequate physical classroom and good environment for learning	2.10	0.94	Low extent
	Cluster mean	2.13	0.49	Low extent

The result of the accreditation process in setting up colleges of education as presented in table reveals that college in south east Nigeria do not comply with the guidelines stipulated in the national commission for colleges in running accounting education programme. This is evident in the mean score of 2.13 and the corresponding standard deviation of 0.49. Item by item mean scores showed low extent in all the item statement. The mean range is 1.66 to 2.35 showing homogeneity of response across the institution in south east.

Discussion

The findings of the study showed that the objectives of the accounting education programme are implemented to a low extent. This implies that available human and material resources needed to run the academic programme in

colleges of education are not adequate to achieve the goal and philosophy of establishing the department. The expectation in the teacher education programme as contained in the national policy of education document of producing NCE business education graduate who will teach the subject at the secondary schools, inculcate the vocational skills to pupils in the society and further study of the subject at higher level may not be releasable in south east Nigeria to a large extent. No wonder there is low enrollment of student in business education course in institution of higher learning in South east. The finding of the study correspond to the finding of Madu and Kukwi (2011) who reported that special science schools were not able to meet up with the mandate of establishing the school because of insufficient human and materials resources. Also in agreement with the findings of Mbakwem (2015) reported that impact of social studies programme was not felt among the undergraduate students' in south east Nigeria.

Regarding the entry requirement of students into accounting education programme in colleges of education in south east Nigeria. The study found out that institutions in this part of the country to a high extent follow the prescribed rule by national commission for colleges of education in admitting students. They admit students' through JAMB exam, selective interview, quota system criteria, available facilities (capacity), consideration of course of study, input from head of department, minimum age bracket of sixteen years (16 years), three credit in business subject and a minimum of five credits including English and mathematics at a minimum of two sittings. The findings of the study is in disagreement with the findings of Isreal and Isreal (2014) who their study reported that stipulated guideline for admission into colleges of education varied across institution in south east Nigeria especially private and federal owned institution.

On the accreditation process in sitting up academic programme, the study reveal that south east colleges of education do not comply to accreditation in setting up accounting education programme. The findings is not surprise because holistically Government of Nigeria at various level neglect education sector and had low budget to education when compare to other sectors of the economy leading to inadequate human and materials resources in education sector . The insufficient human and material resources at institution that run business education programme, most colleges of education in south east do not have adequate staff (teaching and non-teaching staff), classroom, well functional library, internet facility, classroom block for learning and student don't graduate on time for the programme. On the area of staff growth and promotion is inadequate although the use the prescribe curriculum for accounting education programme. These explain why most colleges of education fail accreditation. Accreditation is the process of checking the adequacy and availability of resources for accounting education programme. The findings of the study corresponding to the findings of Fehintola (2019) who reported that facilities, equipment and resources meant for business education programme at university were not adequate and accessible in the south west university. The study opined that business education programme faces various challenges such as inadequate infrastructural, instructional facilities, lack of state policy statement on business education programme as reported by Fehintola (2019).

Conclusion and Recommendation

The essence of establishing the national commission for colleges of education is to regulate the entry requirement of student and accredit programme for teacher education that lead to award of national certificate of education (NCE). In spite of this function of the commission, colleges' of education were unable to meet up with objective of accounting education programme, fail to follow the accreditation guideline in sitting up accounting education programme but they adhere to admission guideline. They implement the objective of the programme to a low extent and fail to a low extent in the area of accreditation but to a high extent admitted student who have the required certificate and mentality. Therefore, it is recommended that national commission for colleges of should intensify its evaluation function periodically to accredit academic programme before its commencement and work in conjunction with other stakeholders in education to provide necessary support in the area of infrastructure, staffing, conducive learning environment, internet connectivity, functional library so as to maintain quality that will lead to the achievement of the objective and philosophy of accounting education programme in colleges of education in south east Nigeria.

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