Implementation of Accounting Programmes in Nigerian Public Universities: Problems and Solutions

OGUNODE Niyi Jacob¹
WULA Tyavbee James²

Email: ogunodejacob@gmail.com
wulajames1970@gmail.com

¹University of Abuja, Nigeria
²Department of Accounting
Federal University Wukari

ABSTRACT: Accounting programmes are special programmes that Nigerian universities offer with the aim of producing adequate manpower to man accounting jobs across the country. Accounting programmes are faced with some problems in the implementation process in public universities. This article discusses the problems facing the implementation of accounting programmes in public universities in Nigeria. Secondary data are used to support the points raised in the article. The secondary data are generated from print materials and online publication such as CEON, Elsevier, Hindawi, IEEE, JSTOR, LearnTechlib, Nebraska, SAGE and Springer. The article identifies the problems of accounting programmes as inadequate funding, shortage of accounting lecturers, inadequate instructional materials, inadequate infrastructural facilities, poor curriculum development, ineffective staff development programme and poor research development in accounting programme. To solve these problems, the article, among other things, recommends that the government should increase the funding of accounting programmes, employ more qualified lecturers, provide adequate infrastructural facilities and instructional materials, ensure effective curriculum development and research programme and promote effective staff development for accounting lecturers in the public universities.

Keywords: Accounting, Implementation, Lecturers, Problems, Programme.
Introduction

Public universities are universities owned by the government. They are established by their respective laws to provide post-secondary school education for Nigerians, and provide educational services in an advanced form for the people. Public universities in Nigeria are part of the higher institutions of learning in the country. The National Policy on Education (FGN, 2004), defines higher education as the post-secondary section of the national education system, which is given by universities, polytechnics and colleges of technology, including courses as are given by the Colleges of Education, Advanced Teachers Training Colleges, Correspondence Colleges and such Institutions as may be allied to them. The goals of tertiary education, according to the National Policy on Education (2004), include contributing to national development through high level relevant manpower training; developing and inculcating proper values for the survival of the individual and society; developing the intellectual capability of individuals to understand and appreciate their local and external environments; acquiring both physical and intellectual skills which will enable individuals to be self-reliant and useful members of the society; promoting and encourage scholarship and community service; forging and cementing national unity, and promoting national and international understanding and interaction. The National Policy on Education (2004) policy document adds that, tertiary institutions shall pursue these goals through teaching, research and development, and community services.

Public universities in Nigeria offer many programmes, among which are accounting programmes. The National Universities Commission (NUC) (2007) lists the following programmes under Benchmark Minimum Academic Standards (BMAS) document as programmes or academic disciplines offered in Nigerian universities: Administration; Management and Management Technology; Agriculture, Forestry, Fisheries and Home Economics; Arts; Basic Medical and Health Science; Education; Engineering and Technology; Environmental Sciences; Law; Pharmaceutical Sciences; Medicine and Dentistry; Science; Social Sciences; and Veterinary Medicine. Accounting programme is grouped under social science discipline. Research has it that majority of public universities in Nigeria offer accounting programmes at the First degree, Master and PhD levels.

The implementation of accounting programmes is facing many problems in Nigerian public universities and this is hampering the realization of its objective. It is imperative to examine the various problems facing the implementation of accounting programmes in Nigerian public universities. It is against this submission that this article discusses the problems facing the implementation of accounting programmes in Nigerian public universities.

2. Concept of Accounting Programme

Accounting programmes are part of the professional programmes that Nigerian universities offer. It is one of the programmes that contribute to the development of the financial institutions in Nigeria. The programmes are vital to the development of the entire economy. According to Okolie and Amos (2014), accounting as a profession has a very important role to play in the economic development of any nation. As a measurement and reporting information system, the profession can cover both micro and macro-economic activities. It consists of various subsystems with related economic events and decisions (Ajayi, 1997; Okolie & Amos, 2014). These subsystems, which can be identified as the major accounting fields, include business accounting, government accounting, social accounting, auditing and taxation, all of
which aid in economic planning, project appraisal, capital formation and so on (Badejo, 1997; Okolie & Amos, 2014).

The NUC outlined the following as the major objectives of a Bachelor’s degree programme in Accounting:

a) Produce high level accounting personnel that can contribute to the development of accounting practice through researches and publications.

b) Provide basic knowledge and skills needed for the understanding and analysis of problems relating to accounting in the management of industrial, commercial, public and other human organizations.

c) Equip students with knowledge and skills of decision making; especially the analytical skills needed for recognizing, defining and solving problems.

d) Develop in students, leadership and interpersonal relations skills in accounting/management.

e) Provide training aimed at improving and upgrading the existing and potential manpower needed for national development.

According to Okolie and Amos (2014), Inanga (2000), Wintoki (1997), and Ogbomo (1997), accounting programmes aim to achieve some benefits which include to produce enough manpower to man accounting jobs; ensure that each accountant can justify the standard of the certificate awarded; produce professionals with sound training to meet the shortage in the country of competent accountants; ensure that Nigerian accountants are of comparable standard with their counterparts across the world; guarantee that each qualified accountant is well trained, acquires sufficient skills required of a professional accountant and that the skills are demonstrated in his operations; maintain and sustain the dignity and respect of the Nigerian accountancy profession; establish and enhance the profession as it relates to the application and developments of accounting disciplines; develop and upgrade the professional skills, and competence of members; enable them participate actively in an environment that is business-oriented and complex and to catch up with technological advancement in the areas of accounting and financial management, possibly through financial display of statistical information that has relevance to the society.

2.1 Concept of Implementation

Implementation of programme is the act of carrying out that programme as planned. It is the process of executing the policies, programme and planned document. Adeyemi (1995) defines implementation as the stage where the formulated policies and prepared plan document are executed. It is the most difficult stage of the policy planning process. During implementation, it is helpful if those involved observe and assess the process. This is because changes could be necessary so as to achieve the desired objectives. Various aspects of implementation to consider include staffing, directing and controlling. Hyder (1984) considers implementation as the act of putting policies into practice. It is the often complex process of planning, organization, coordination and promotion which is necessary in order to achieve policy objectives. Implementation implies the process of activating an approved policy. To Ogunode, Jegede, Ajape (2021), implementation is the systematic way of carrying out planned document or projects. It is the act of executing policies and programmes. Implementation is a process of coordinating activities or carrying out drafted planned, policies and programmes.
The non-academic staff required for the implementation of accounting programmes in Nigerian public universities are as follows:

(a) Senior Technical Staff

By the nature of the discipline in Administration and Management, the senior technical staff needed should be a computer programmer (preferably a degree holder).

(b) Senior Administrative Staff

The Faculty shall have the following senior administrative staff who shall be responsible to the Dean:

i) Faculty Officer – not below Assistant Registrar
ii) Two Executive Officers
iii) A Secretary

Each Department should have a Secretary to the Head of department.

(c) Junior Staff

The Faculty shall have non-teaching support staff who shall be responsible to the Dean. Such staff include Secretary, Clerical Officer, Driver, etc. Each Department shall have a Secretary, Clerical Officer and other support staff as may be required (NUC, 2014).

The infrastructural facilities required for the implementation of accounting programmes in Nigerian public universities

The NUC standard requirement of 0.65m² per full-time student is maintained. Thus the minimum total space requirement of a Faculty or Department shall be the product of its total full time equivalent student enrolment (FTE) and the minimum space requirement per full-time equivalent i.e. (FTE) 0.65m². The total space requirement shall be met by a combination of classrooms and lecture theatres of varied capacities. These should, however, include the following:

(i) A lecture theatre, equipped with a public address system, capable of accommodating at least 250 students or at least ¼ of all FTE in the Faculty, whichever is higher.
(ii) At least two large classrooms, with a public address systems, capable of accommodating from 100–150 students.
(iii) One computer room capable of accommodating at least 50% of total students’ population at any given time as well as adequate number of internet ready personal computers, word processors. Each classroom should be furnished with comfortable chairs and desks befitting of a university. The classroom should be equipped with smart boards and multimedia projectors (NUC, 2014).

Office Accommodation

In this respect, each academic staff should have an office space of at least 25 square metres taking into cognizance the status/cadre of the staff (NUC, 2014).

Library and Information Resources

Universities should leverage on available technology to put in place rich databases and other electronic/digital library and information resources. In addition well stock and current hardcopies of reference and other textual materials should be provided centrally at the level of the Faculty. A good network digital library should serve the entire university community. Availability of wireless facilities (Wifi) with adequate bandwidth should enhance access to these electronic resources. In any case, there
should be internet ready workstations available in the library for least 25% of the total students enrolled in each academic programme. The funding of the Library should be in line with NUC guidelines (NUC, 2014).

3. Problems facing Accounting programme

The problems facing the implementation of accounting programmes in the Nigerian public universities include inadequate funding, shortage of accounting lecturers, inadequate instructional materials, inadequate infrastructural facilities, poor curriculum development, ineffective staff development programme and poor research development in accounting programme.

3.1 Inadequate Funding of Accounting Programmes

Inadequate funding is a major problem facing the implementation of accounting programmes in the Nigerian public universities. The budgetary allocation for administration and implementation of accounting programmes in the department of accounting in majority of Nigerian public universities is not adequate. Poor funding of accounting programmes is responsible for the poor development of accounting programmes in majority of Nigerian public universities. The inability of the government to fund the public universities adequately is responsible for the poor allocation the accounting department is receiving for the administration of the programmes. Mansur (2017) submits that the effect of inadequate funding of the educational system will no doubt lead to poor or weak physical structures at all levels. There is also irregular and or non-payment of teachers’ salaries and poor or lack of physical developments in institutions. This ultimately is the main cause of frequent strikes and industrial disharmony by school teachers, lecturers and workers at all levels of education. Accounting as one of the various disciplines in the education system has suffered the same fate of poor funding. It is obvious that the percentage allocated to education is far less than the 26% recommended by United Nations Educational, Scientific and Cultural Organization (UNESCO) that nations should allocate to education from their national budget. This has no doubt affected the development of education in Nigeria, and by implication, accounting education. Okolie (2014) identifies inadequate funding, institutions, accounting research, the teacher and the curriculum as challenges facing accounting programmes in Nigeria.

Ezeani (2012) also highlights the challenges being faced by accounting and finance education as lack of funding, knowledge and curriculum development. Okolie and Amos (2014) observe that the effect of under-funding of the educational system is what is found in the various educational institutions today. These include the dilapidated physical facilities at all levels, irregular and at times non-payment of teachers’ salaries, abandonment of capital projects and lack of physical developments in these institutions. These deficiencies have resulted in frequent strike by school teachers, lecturers and workers at all levels of education, thereby causing disruption of academic activities (Ogbomo, 1997; Okolie & Amos 2014; Otunsanya, 2003). Okolie and Amos (2014) opine that accounting as one of the various disciplines in these institutions has suffered the same fate from poor funding.

3.2 Shortage of Accounting Lecturers

Inadequate lecturers in the Department of Accounting in Nigerian public universities is another problem facing the implementation of accounting programmes in Nigerian universities. Many Nigerian public universities do not have adequate accounting lecturers in their accounting departments to handle courses in the various accounting programmes. There is shortage of lecturers in cost accounting, forensic accounting, and comparative accounting in many departments. The inability of some accounting departments to have the stipulated academic staff as directed by the NUC is responsible for the non-
The shortage of accounting lecturers in the various accounting departments across the country is responsible for poor quality of accounting education because many accounting lecturers are teaching students more than the stipulated lecturer-to-student ratio 1:30 for accounting undergraduate programme by the NUC Benchmark (2014). NEEDS (2014) reveals that in the National Open University, the academic staff-to-student ratio was 1:363. At Lagos State University, the ratio was 1:144, and at the University of Abuja the ratio was 1:122. This lecturer-to-student ratio that is contrary to the requirement of BMAS (2014) cannot support the delivery of quality education in the university system.

Factors responsible for shortage of accounting lecturers include brain-drain, poor motivation of accounting lecturers, lack of manpower planning for accounting programmes, unconducive working environment, poor working conditions and inadequate funding of accounting programmes. Okolie and Amos (2014), and Gharetey (1990) outline the following as the major deficiencies inhibiting the growth of accounting profession in the Third World: a dearth of qualified and dedicated accounting and managerial personnel; inadequate, unreliable and untimely databases, ineffective systems of internal control, inadequate technology and data processing systems, poor and inefficient management process. Research has shown that the shortage of teachers in these accounting institutions has affected the number of students that can be admitted in these institutions (Ogbomo, 1997; Adewumi, 1999).

### 3.3 Inadequate Instructional Materials

Inadequate instructional materials is another big problem facing the administration of accounting programmes in Nigerian public universities. Many accounting departments do not have the recommended instructional materials for running of accounting programmes in their various departments. There are no modern textbooks, journals and research materials on accounting programmes. There is no accounting library, no ICT teaching aided facilities and charts. Research has shown that inadequate teaching aids, poor curriculum development, poor funding, inadequate teaching and learning facilities and pedagogy, understaffing of accounting departments and institutional influences as some of the challenges facing accounting and finance education in Nigerian higher institutions. Ola (2013) laments that majority of programmes that are being offered in Nigerian universities do not have sufficient instruction materials to aid the provision of quality education.

### 3.4 Inadequate Infrastructural Facilities

Inadequate infrastructural facilities is another major problem facing the teaching and learning of accounting programmes in Nigerian public universities. Many accounting departments in the higher institutions in Nigeria do not have adequate infrastructural facilities for both the lecturers and students. Many accounting lecturers do not have offices to prepare for lectures and attend to students. Ogunode and Abubakar (2021) observes that many academic and non-academic staff in the Nigerian universities do not have offices to discharge their academic services effectively due to inadequate infrastructural facilities in the many universities in the country. Many academic staff share offices and some do not even have while many non-teaching staff sit under the trees and roam about from one office to the other because they do not have office to sit. Many academic staff do not have constant light in their offices and internet services to support their online teaching programme. Ogunode and Abubakar (2021) submits in his study that office spaces for academic staff and lecture rooms or halls are inadequate in many higher institution. Mansur (2017) submits that effective understanding of accounting requires effective teaching and research facilities. Research generates knowledge, and teaching helps people to acquire and use it.
is universally accepted that part of the obligations of the academics is to conduct research. Okolie and Amos (2014) submit that inadequate facilities and materials has totally rendered the teachers helpless in their bid to impart knowledge on their students. The teachers need an enabling environment to maintain effectiveness in their teaching process. This will also enable them to select learning experiences, diagnose learning difficulties and guide learning in order to improve the instruction process. Mansur (2017) reveals that development of accounting education in Nigeria has been affected by lack of teachers and research facilities and funding among others. There are no chairs in most of the Departments of Accounting in the universities and polytechnics. Besides, it is not also enough to have these chairs in accounting, it is equally important to encourage persons with appropriate qualifications to take leave of absence to occupy these chairs (Ogbomo, 1997; Okolie & Amos 2014; Thorne, 2010).

3.5 Poor Curriculum Development

Poor curriculum development of accounting programmes is another problem facing the administration of accounting programmes. Mansur (2017) defines curriculum as the totality of lessons and academic content taught in a school or in a specific course. The curriculum for the accounting profession must produce products who have acquired a mixture of skills which include interpersonal, communication, intellectual and other skills for public accounting. Future accountants must also possess knowledge in organizational administration, business, accounting, and audit apart from the general knowledge in public accounting. Despite this noble requirement, the curriculum operational in Nigeria is adjudged not to be flexible enough to incorporate the new developments in accounting standards, guidelines, theories and information technology and this has affected the quality of graduates from the various higher institutions of learning (Okolie & Amos, 2014). Okolie and Amos, (2014), Brewer (2000); Kimmel (1995); Deakin and Summers (1975) note that the focus of a programme should extend beyond technical skills and emphasize the personal capacities of students to interact well with one another, assume responsibilities, reason logically, think creatively, embrace ethical standards and conduct and communicate effectively.

3.6 Ineffective Staff Development Programme

Ineffective staff development programme of accounting lecturers is another problem hampering the development of accounting programmes in majority of public universities in Nigeria. Peretomode and Chukwuma (2007) submit that manpower development has become an accepted phenomenon in organizations. In tertiary institutions, lecturers’ development programmes are considered very critical. They are planned activities which focus on increasing and enlarging the capabilities, improving the technical and conceptual skills of lecturers so that they can posses the necessary abilities to handle complex situations and better perform their job. Through renewal activities, lecturers avoid becoming rustic. The need for lecturers to improve their knowledge, skills, attitudes and behaviour while on the job is even more critical now in developing nations than ever before for a number of reasons. For instance, academic programmes in our universities rarely adequately prepare candidates as “finished” products for their future positions and their accompanying responsibilities (Peretomode & Chukwuma, 2007; Peretomode & Peretomode, 2001). Jones (1994) submits that manpower development of lecturers in tertiary institutions should be geared towards acquiring or sharpening the capabilities of lecturers required in performing various obligations, tasks, and functions associated with or related to their present or future expected roles. As important as capacity development programme is to the lecturers’ development, it is surprising to note that many lecturers in accounting department have not been enjoying constant training.
programme. Basil, Felix, and Eno (2014) reveal that university lecturers participate mostly in conferences than any other capacity building programme. Lecturers’ participation in capacity building programmes is significantly low with respect to workshops, seminars, conferences, ICT training and mentoring. There is no significant difference between male and female lecturers’ participation in capacity building programmes. It was recommended that an enabling environment should be provided whereby university lecturers are encouraged to participate fully in capacity building programmes.

3.7 Poor Research Development in Accounting Programme

Poor research in accounting programmes is a big challenge preventing the development of accounting programmes in Nigerian public universities. There is poor research in the accounting programmes of many higher institutions due to inadequate funding of research programme. Ogunode and Abubakar (2021) observe that one of the cardinal programmes and core functions of academic staff is carrying out research. Over the world, lecturers are known for carrying out research frequently. It is, therefore, unfortunate that academic staff of many Nigerian universities are not carrying out research due to poor funding of research programme and lack of conducive environment. This is confirmed by Okoli, Ogbondah, and Ewor (2016) who affirm the poor attitude of governments towards research and inadequate funding of research programmes. Mansur (2017) submits that the major challenges bedeviling accounting and finance education in Nigeria include accounting research facilities, funding, teaching and curriculum. According to Odiaka and Nwachukwu (2008), there has not been in-depth research into accounting principles and practices in the face of global challenges. The results of such research are expected to provide latest accounting techniques, new theoretical knowledge and the discovery of new accounting packages that will meet both local and international standards. It is hoped that if adequate fund is provided, academics and practitioners will be encouraged to research into different aspects of accounting. Donwa (2006) submits that the average annual allocation to federal universities for recurrent expenditure is 0.4% of Gross Domestic Product (GDP) and 5% of this allocation is to be used for research. This report shows that research funding by government is less than 1% of GDP and this is grossly inadequate for meaningful research. Thus, the amount of research funding by government is a function of the total funding for recurrent expenditure in the Universities.

4. Possible Solutions

To solve these problems, the article recommends that the government should increase the funding of accounting programmes, employ more qualified lecturers, provide adequate infrastructural facilities, adequate instructional materials, ensure effective curriculum development and research programme and effective staff development for accounting lecturers in the public universities.

a) The government should increase the funding of the public universities and schools administrators should be directed to increase the funding of accounting programme in every public university in the country.

b) The government should direct all schools administrators to employ more qualified accounting lecturers in all public universities.

c) The government should provide more infrastructural facilities in all accounting programmes in Nigeria. Infrastructural facilities like more administrative offices, lecture halls, accounting library, ICT facilities, stable electricity, internet services and whiteboards.
d) The government should increase the research funding given to public universities and priority should be given to accounting programmes. The government should provide adequate training funds for the public universities to allow more lecturers to go for training.

e) The professional bodies in the accounting profession in Nigeria should come up with a sound and pragmatic curriculum that is relevant to the current societal needs.

f) The school administrators and heads of department should provide accounting lecturers with more instructional materials for the teaching and learning of accounting programmes.

5. Conclusion

In conclusion, accounting programmes are part of the programmes Nigerian public universities offer. The objective of the programme is to produce manpower for financial institutions. Accounting programmes in Nigerian public universities are facing some problems. The article identifies such problems to include inadequate funding, shortage of accounting lecturers, inadequate instructional materials, inadequate infrastructural facilities, poor curriculum development, ineffective staff development programme and poor research development in accounting programme. To solve these problems, the article, among other things, recommends that the government should increase the funding of the accounting programmes; employ more qualified lecturers; provide adequate infrastructural facilities, and adequate instructional materials; ensure effective curriculum development and research programme; and promote effective staff development for accounting lecturers in the public universities.

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