



AVALIABILITY AND APPLICATION OF SOFTWARE PACKAGES IN THE TEACHING OF ACCOUNTING COURSES IN BUSINESS EDUCATION IN RIVERS STATE UNIVERSITIES

¹**Dr. Bupo, Godwin Omoni**
godwin.bupo@ust.edu.ng

²**Anireh, Uchenna. N**
anunich@yahoo.com

³**Godpower, Yiraodi Joel**
yiraodi.godpower@ust.edu.ng
Department of Business Education
Rivers State University
Port Harcourt

Abstract

The study determined the availability and application of modern software packages in the teaching of accounting courses in Business Education programme in Rivers State Universities. The research design adopted for the study was a survey research design. The entire population of 87 Business Educators made up of 20 from Rivers State University and 67 from Ignatius Ajuru University of Education respectively was used for the study. There was no sampling and the researchers developed 20 item structured questionnaires for data collection of the study. The responses on the questionnaire were structured on a 4-point rating scale namely; Very High Extent (VHE), High Extent (HE), Moderate Extent (ME), And Low Extent (LE) for research question two. The research questions were answered using the weighted Mean and Standard Deviation (SD) while the hypotheses were tested using t-test statistical tool to determine the difference in the mean responses of Business lecturers from Rivers State University and Ignatius Ajuru University of Education in respect to the availability and application of accounting software packages. The research instrument was validated by two Business Educators and one Measurement and Evaluation experts. Reliability level for the instrument was established using a test-re-test method and 0.75 was obtained meaning that the instrument is appropriate and reliable for this study. The decision rule stands to accept points up to 2.5 of the mean and above, for the research questions, are to null hypotheses was be accepted when the t-test calculated is less than the t-critical value, if otherwise rejected. The two hypotheses were rejected which showed that there is significant difference between the opinion in the two hypotheses at 0.05% level of significance. It is recommended that the Business Educators that are teaching Accounting courses must acquire the practical skills in Accounting software packages.

Introduction

Modern Accounting software has taken over the traditional methods of records keeping in recent times. In line with the modern trend in the field of accounting, Business Education is taking a new shape due to the persistent changes in technological, this calls for Business Educators, Policies makers, Administrators, Managers, Accountants to move alongside with the continuous global trend. According to Robert and Precious (2017), accounting software like spread sheets software, quick-books, Peachtree, Xero, Fresh books, wave Accounting software and sage accounting software help students to acquire the expected practical skills in Accounting area of speciality. Learning Accounting in the higher institution should be a practical course, not just to know, by so doing students can



confidently apply it in any organization they found themselves as there is modern innovations in accounting practices. Organizations are always interested in Business Education graduates who have the practical Accounting knowledge or skills, especially now that all organization are moving from manual to Automated (Okiridu&Godpower, 2020). Businesses, accounting firm or financial institutions, educational institutions, governmental organizations and non-government organizations have changed their methods of daily operation to suit the present days' demands. This is done with the aid of Accounting software packages. Thus, Accounting software packages help the day-to-day accurate records keeping and the integration of technology into the field of Accounting has made operations in organizations easier. Modern Accounting software involves the practical application of accounting theoretical principles into the practical accounting practice, to help make the daily work of organizations more accurate, neat, and easier and limit the era of paper and pen via traditional method. On this basis, Crowder (2017) opined that every modern business and institutions uses computer to complete their daily task. Thus, computer provides business or organizations a more efficient way to manage its affairs which has help to limit the function of paper when compared to traditional papers and filing system.

Business Education is defined by Okiridu and Godpower (2020) as a programme of instruction in the institution of higher learning that involves building skills, knowledge, ethics, values and attitude that will help an individual to be able to face life challenges around them and function effectively as an entrepreneurs, professional teachers and function as operators in organizations such as: Accountants, Managers, Marketers, Secretaries, Entrepreneurs, etc. Business Education programmes create avenue for practical acquisition of skills, competencies and attitudes that will help them as learners to function effectively and efficiently in a given society or economic system. Also, Business Education as a practical programme of instruction in institutions of higher learning equips students with skills to be able to solve practical financial challenges (Godpower, 2017).

Utilization of software packages in educational institutions involve routine activities as training, setting up accounts charts, existing data conversion, interfaces with existing platforms, and even consultation with other experts for effective teaching and learning process for the various courses and programmes offered such as Accounting courses in Business Education programme. Gutierrez, Lim, Ong and Yu (2011) defines account information system (AIS) as a computer systems used for writing and processing business information, as well as producing reports to help management plan and control business activities. Importance of Modern Accounting Software Packages are:

1. Financial advantage: Modern accounting system help in the cost of running an organization, instead of buying paper always to run it, you just document everything in the computer, you can also send and receive financial report and save the cost of travelling to meet the second party.
2. Time advantage: Modern accounting system help in saving time, which in turn makes the running of the organization flexible, e.g. you can send and receive messages within a short time, instead of travelling hours to send an application or a proposal.
3. Communication advantage: Through sending and receiving of understandable mail, which will save cost of sending it through paper and transportation, this advantages has really help modern businesses and people in the educational sector to flourish over the past two decades (Okiridu&Godpower, 2020).
4. Economic advantage: with modern accounting system via different online transaction taking place, businesses will easily grow, with a low cost of running this system. Thus, changing the physical accounting environment to a more affordable environment, consumers could buy from their comfort zone and carry out all financial transaction (Okiridu&Godpower, 2020).
5. Software packages help to greatly motivate and encourage students and graduates to master their understanding properly of the application of accounting principles to real work situation.
6. Software packages help organization to access their financial records at different locations at ease.
7. Software packages help learners to learn faster with the direction and tutorials online using accounting principles.



Accounting as a skilled course is very important in all organization, be it an institution, business and governmental organization and teaching of students that will in future become accountants is essential. The practitioners who pioneered the establishment of the first university accounting courses envisioned broad theoretical and conceptual teaching of accounting. The American Accounting Association (AAA) Committee in 1986 made some specific recommendations, all aimed at achieving three main goals:

- 1) Approach accounting education as information development and distribution function for economic decision making;
- 2) emphasize students' learning to learn as the primary classroom objective. Teachers should adjust the curriculum content and learning methods to match the professional skills, personal capacities, and general knowledge they expected students to develop in training, liberal arts exposure, IT integration, and a commitment to lifelong learning; and
- 3) software accounting should be inculcated into the curriculum for a better practical knowledge and for the students to function effectively and efficiently in the labour market after graduation

The American Accounting Association (AAA) noticed that a growing gap exists between what accountants do and what accounting educators teach therefore accounting education should change in order to meet the needs of the expanding profession as it moves towards the broader, overt acquisition of diverse knowledge. Accountants must acquire, maintain, and continuously promote higher levels of competence to meet the expanding and increasingly diverse demands for services. With the integration of accounting software into the teaching and learning process, it has made interpretation of financial information easier, save more time for accountants, it has also help the teacher in establishing a better relationship between learner and the teacher (Du Plessis, 2014).

In the teaching of accounting software packages in Business Education, planning is an indispensable element in process. Planning is a process whereby a lecturer visualizes and forecast into the future of what, why and how of the teaching process; determine means and ends, and constructs a framework that will guide his or her future actions, (Borges, Santos, Abbas, Marques & Tonin, 2014). Business Education as a programme of instruction run in secondary schools (as Business Studies), colleges, mono technics, polytechnics and universities at large with curriculum designed for each level to meet up the occupational needs of its citizens as it certificate is double-barrelled in nature, offering opportunities in teaching and doing businesses and Business Education is closely related to Business Administration and Management (Akpomi, 2019). Business Education as a branch of Vocational Education helps students and graduates at all levels to develop needed skills in the world at large, which enable its recipients to function effectively and efficiently as useful citizens of any country. According to Akpomi (2019), Business Education develops the individuals in socio-economic competencies, that is, the individual becomes an intelligent consumer of goods and services as a result of the knowledge and skills acquired which enables the individual to become a worker, earning a living, a good citizen, playing his or her role in the development of the economy of any country. Graduates of Business Education end up as Entrepreneurs, professional teacher or work as managerial staff in organizations. In this regard, it is expected that Business Educators whose discipline are accounting related ought to equip their students with the application of software packages, since is part of their job specification in the office after graduation.



Statement of the Problem

The problem or issue of Business Education graduates not having the competency in using Accounting software packages in recent time is a thing of great concern to stakeholders, students, lecturers, administrators and the society at large. Due to the lack of competency, industries, governmental and private organizations are lamenting of the inability of graduates to perform and the cost of training and retraining them before absorbing them is too high, and also the time wasted in training which at times can lead to counter productivity on the part of the trained workers. Many researchers and stakeholders have attributed these great challenges to the higher institution not teaching the practical application of modern accounting software. Some organizations especially the private organizations have contended that some lecturers are not knowledgeable and have refused to update their knowledge on the practical use of modern accounting softwares this invariably affects the students' practical performance when employed. Furthermore, most lecturers still dwell on their old notes and materials without improving or sort out recent modern Accounting softwares packages materials to teach including the practical application. The challenges have made most organizations to first of all pay professional trainers to train the new Accounting graduates from Business Education Department for six months to a year to groom them on the practical application of modern Accounting softwares of which is much cost both in time and resources More so, lecturers have also complained about the school management not putting into consideration their demands of computers and modern Accounting studio to enable them impact the students with the recent knowledge and practical skills in modern Accounting software packages. The use of Accounting automated software remains the bone of contention, and the use of accounting packages most of the reasons gathered from commerce and industry are that the accounting students lack the skills and knowledge that are expected of them especially the use of accounting software packages. It is also a bone of contention that practical accounting software packages is not even in the curriculum, so it is difficult for students to know how to use them(Akenbor, 2014). According to Graham (2015), this is part of the growing international movement focusing on the skills required for students to master in preparation for success in a rapidly changing digital society.

Research Questions

In order to address the research problem, the following questions are posed:

1. What Accounting software packages are available in the teaching of Accounting courses in Business Education programme in Rivers State universities?
2. To what extent are the available Accounting software packages applied in the teaching of accounting courses in Business Education programme in Rivers State universities?

Hypotheses

1. There is no significant difference in the mean responses of Business Education Lecturers in Rivers State University and Ignatius Ajuru University of Education on the availability of Accounting software packages in the teaching of Accounting courses in Business Education programme in Rivers State universities.
2. There is no significant difference in the mean responses of Business Education Lecturers in Rivers State University and Ignatius Ajuru University of Education on the extent of application of available Accountingsoftware packages in the teaching of Accounting courses Business Education programme in Rivers State universities.

Methodology

The research design adopted for the study was a survey research design which established the availability and application of Accounting software packages in the teaching of Accounting courses in Business Education programme in Rivers State universities. The population of the study comprised of 87 lecturers in Business Education in Rivers State universities. The entire population of 87 Business Education Lecturers made up of 20 from Rivers State University and 67 from Ignatius Ajuru University



of Education was used for the analysis of the study, meaning that no sampling technique was used because the entire population was used. The researcher developed 20-item structured questionnaire titled "Availability and Application of Software Packages in the Teaching of Accounting Courses in Business Education programme in Rivers State universities (AAMSPTLAC)" for data collection of the study. The instrument was validated by three experts in the field of education, two from Business Education department and one measurement and evaluation expert, all from Rivers State. The validates were given statement of the problem, purpose of the study, research questions and hypotheses including the instrument for face and content validity. Corrections and inputs made by the validates were taken into consideration before the final copy of the instrument was produced. Validation of the instrument was carried out using test-retest method which involved the use of Pearson's Product Moment Correlation Coefficient (PPMCC) and reliability quotients of 0.74 for the was obtained which show that the instrument is reliable for this study, this was done by administering the instrument to 15 lecturers in Business Education who were not part of the study sample and population. The instruments were administered to the respondents at their various institutions. The researchers did this by visiting the institutions concerned. On the spot retrieval was made for those who filled their questionnaire, while those who could not fill on the spot the researchers went back one week after for retrieval and collection. The data collected were organized and analysed around the research questions and the hypotheses formulated to guide the study. The research questions were answered using the weighted Mean and Standard Deviation while the hypotheses were tested using t-test statistical tool to determine the difference in the mean response of Business Education Lecturers from Rivers State University and Ignatius Ajuru University of Education in respect to the availability and application of Accounting software packages. The Decision rule for hypotheses was to retain the null hypotheses if t-calculated value was less than t-critical value and to reject the null hypotheses if t-calculated was greater than or equal to t-table value. The decision rule is as thus:

Response	Options	Ratings
Very High Extent	(VHE)	4
High Extent	(HE)	3
Moderate Extent	(ME)	2
Low Extent	(LE)	1

Results

Research Question 1

What Accounting software packages are available in the teaching of Accounting courses in Business Education programme in Rivers State universities?

Table 1: Mean Ratings on Accounting Software Packages are Available in the Teaching of Accounting courses in Business Education programme in Rivers State Universities

S/No. ITEMS	RSU =20			IAUE=67		
	\bar{x}	S.D	Remark	\bar{x}	S.D	Remark
1. Sage accounting software available	1.15	0.51	NOT AV	1.21	0.62	NOT AV
2. QuickBooks accounting software available	1.45	0.84	NOT AV	1.53	0.74	NOT AV
3. Oracle accounting software available	1.48	0.69	NOT AV	1.71	0.43	NOT AV
4. Xero accounting software available	1.15	0.51	NOT AV	1.50	0.89	NOT AV



5	Spread Sheet Accounting Software available	3.51	0.74	AV	3.44	0.78	AV
6	Wave Accounting Software available	2.13	1.30	NOT AV	2.67	1.11	NOT AV
7	Peachtree Accounting Software available	1.17	0.43	NOT AV	1.65	1.04	NOT AV
8	Fresh Book Accounting software available	1.46	0.80	NOT AV	1.52	1.06	NOT AV
9	Freeagent accounting software available	1.64	0.90	NOT AV	1.85	0.76	NOT AV
10	Netsuite accounting software available	1.95	1.18	NOT AV	1.64	0.37	NOT AV
Grand Mean & S.D		1.70	0.67	NOT AV	1.87	0.78	NOT AV

Source: Field work, 2022. Key: Not Av = Not Available, AV = Available

Data on Table 1 showed that the respondents agreed that Software Accounting Packages are not available for the teaching of Accounting Courses in Business Education Programme in Rivers State Universities. This is evident in the mean scores as shown in items 1, 2, 3, 4, 6, 7, 8, 9, 10 is below 2.5 while 5 is above 2.5. That is, the respondents believed that they did not have Sage Accounting Software with a mean set of 1.15, 1.21 QuickBooks Accounting Software with a mean of 1.45, 1.53 Oracle accounting software with a mean of 1.48, 1.71 Xero Accounting Software with a mean of 1.10, 1.50 Spread Sheet Accounting Software is available with a mean 3.51, 3.44, Wave Accounting Software not available with a mean 2.13, 2.67 Peachtree accounting software with a mean 1.17, 1.65 Fresh Book Accounting Software with a mean 1.46, 1.52 Freeagent Accounting Software with a mean 1.64, 1.85 Netsuite Accounting Software with a mean of 1.95, 1.64. The grand mean and standard deviation of 1.70, 1.87 and 0.67, 0.87 respectively indicate that the respondents agreed that Software accounting packages are not available in the teaching of Accounting courses in Business Education programme in Rivers State universities.

Research Question 2

To what extent are the available Accounting software packages applied in the teaching of Accounting courses in Business Education programme in Rivers State universities?

Table 2: Mean Ratings on Extent Available Accounting Software Packages Applied in the Teaching of Accounting Courses in Business Education programme in Rivers State Universities

S/N	ITEMS	RSU =20			IAUE=67		
		\bar{x}	S.D	Remark	\bar{x}	S.D	Remark
1.	Using projector in the teaching of accounting courses	3.39	0.68	High Extent	2.67	1.02	High Extent
2.	Using of computer in the teaching of accounting courses	3.01	0.60	High Extent	3.45	0.64	High Extent
3	Using of QuickBooks, sage accounting software in the teaching of accounting courses.	1.69	0.81	Low Extent	1.71	0.73	Low Extent



4	Using Electronic smart boards in the teaching of accounting courses.	1.25	1.09	Low Extent	2.50	0.98	Moderate Extent
5	Using of fresh book accounting software in the teaching of accounting courses	1.84	1.04	Low Extent	1.44	0.91	Low Extent
Grand Mean &S.D		2.24	0.84	Moderate Extent	2.35	0.86	Moderate Extent

Source: Field work, 2022.

Table 2 revealed a grand mean and standard deviation of that 2.24, 2.35 and 0.84,0.86 respectively, indicating that Software accounting packages are not applied in the teaching of Accounting courses in Business Education programme in Rivers State universities. As such, the respondents agreed that projector can be used in the teaching of Accounting Courses (3.39, 2.67), respondents agreed that computer can be used in the teaching of Accounting Courses (3.01,3.45), respondents agreed that QuickBooks cannot be used, Sage accounting software in the teaching of Accounting Courses. (1.69,1.71), respondents agreed that Electronic smart boards cannot be used in the teaching of Accounting courses (1.25,2.50) and the Fresh Book Accounting software in the teaching of Accounting courses (1.84,1.44).

Hypothesis 1

There is no significant difference in the mean responses of Business Education Lecturers in Rivers State University and Ignatius Ajuru University of Education on the availability of Accounting software packages in the teaching of Accounting courses in Business Education programme in Rivers State universities.

Table 3:Summary of t-test on the Availability of Accounting Software Packages in the Teaching of Accounting Courses in Business Education Programme in Rivers State Universities

Response	X	Sd.	N	df.	Std. errorP	t.cal	t-crit.	Decision
RSU	1.70	0.67	20	85	1.03	0.05	0.078	1.960
IAUE	1.87	0.78	67					

Source: Field work, 2022

The data in Table 3 showed the t-test calculated value of 0.078 at degree of freedom 85 and 0.05 level of significance. Since the calculated t-value of 0.078 is less than the t-critical value of 1.960, the null hypothesis was accepted. This implies that the hypothesis: there is no significant difference in the mean responses of Business Education Lecturers in Rivers State University and Ignatius Ajuru University of Education on availability of Accounting software packages in the teaching of Accounting courses in Business Education programme in Rivers State universities.

Hypothesis 2

There is no significant difference in the mean responses of Business Education Lecturers in Rivers State University and Ignatius Ajuru University of Education on the extent of application of available Accounting software packages in the teaching of Business Accounting courses Business Education programme in Rivers State universities.



Table 1.4: Summary of t-test on the Application of Accounting Software Packages in the Teaching of Accounting Courses in Business Education Programme in Rivers State Universities

Response	X	Sd.	N	df.	Std. error	P	t.cal	t-crit.	Decision
RSU	2.24	0.84	20	85	0.214	0.05	0.888	1.960	Accept H ₀ :
IAUE	2.35	0.86	67						

Source: Field work, 2022.

Table 1.5 showed the t-calculated value of 0.888 at degree of freedom 85 and 0.05 level of significance. Since the calculated t-value of 0.888 is less than the t-critical value of 1.960, the null hypothesis was accepted. This implies that the hypothesis: there is no significant difference in the mean responses of Business Education Lecturers in Rivers State University and Ignatius Ajuru University of Education on the application of Accounting software packages in the teaching of Accounting courses in Business Education programme in Rivers State Universities.

Summary of Findings

Major findings from the research work are as follows:

1. The result shows that there is no significant difference in the mean responses of Business Education Lecturers in Rivers State University and Ignatius Ajuru University of Education on availability of Accounting software packages in the teaching of Accounting courses in Business Education programme in Rivers State universities.
2. The result shows that there is no significant difference in the mean responses of Business Education Lecturers in Rivers State University and Ignatius Ajuru University of Education on the application of Accounting software packages in the teaching of Accounting courses in Business Education programme in Rivers State Universities.

Discussion of Findings

The discussion of the study was done according to each research question posed in the study. The result of research question one shows that accounting software's are not available for the learning of Business Education accounting courses in Rivers State universities. This findings is in agreement with the views Wen, Matsumura, Mohamed, and Huang, (2012), who opined that the adoption of accounting software in the fastest growing, but is not available in so many institution of learning as practically and theoretically oriented. Furthermore, accountants' levels of computer knowledge were found to be an important consideration in deciding whether or not to embrace accounting software in financial transactions processing in institutions or organization. The researchers are of the view that accounting software's packages has taken the place of paper and pen in terms of recording keeping in modern days organizations and when students are exposed to the learning process its gives them advantage over others.

The hypothesis testing is in relation to the research question one which shows that there is no significant difference in the mean responses of Business Education Lecturers in Rivers State University and Ignatius Ajuru University of Education on availability of Accounting software packages in the teaching of Accounting courses in Business Education programme in Rivers State universities. The result of research question two shows that Accounting software packages are not applied in the teaching of Accounting courses in Business Education programme in Rivers State universities The findings of this study in research question two is in agreement with Martherly, and Burney (2013), that accounting lecturers could help students achieve this practical accounting software knowledge through active learning instructional strategy in teaching difficult concepts like automated accounting



terminologies, activity-based costing, variance analysis, and special order decision-making in all organizations, but if the lecturer do not have sufficient practical knowledge to apply it, then it will become difficult to teach the students. The hypothesis testing is in relation to the research question one which shows that there is no significant difference in the mean responses of Business Education Lecturers in Rivers State University and Ignatius Ajuru University of Education on availability of Accounting software packages in the teaching of Accounting courses in Business Education programme in Rivers State universities.

Conclusion

Based on the findings of the study, the researchers concluded that accounting software packages are not available in the educational system for the learning of Business Education accounting courses in Rivers State universities, since software are not available, even when a student has interest to develop themselves on that area. Therefore, the study has proven that accounting software's are not available and applied in our higher institution, some of the lecturers cannot make use of some of the software's which make students not to have interest and curriculum also has not encourage the teaching of accounting software's, so the graduates that posed the skills learn it out of their personal effort.

Recommendations

Based on the findings of the study and conclusions drawn from this study, the following recommendations were made:

1. Business Educators in Rivers State need to be trained on how to use the modern accounting software packages to enable them impact directly on the students that will in turn use it to gain employment as accountants or accounting educators and be useful to the society at large.
2. Curriculum planners should check the curriculum of Business Education regularly in order to encourage the implement of accounting software packages which will in turn prepare students for the real world of work.

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