

## Challenges of Using Modern Technology in Teaching of Accounting Courses in University Education in Rivers State

Jim, Ernest U<sup>\*1</sup>, Igbegiri, Dominic Chiosom<sup>2</sup>  
<sup>1,2</sup>National Teacher's Institute, Ahoada Study Centre, Nigeria

### ABSTRACT

There is need for educational institutions to use modern technology to teach the skills and knowledge that students need in this modern time. This paper determined the challenges of using modern technology in the teaching of accounting courses in university education in Rivers State. The study adopted a descriptive research design. The population of the study comprised of 48 accounting lecturers from the universities in Rivers State. It was guided by two research questions and two hypotheses. A structured questionnaire consisted of 20 items was used to elicit information from the respondents on four-points scale. Mean and standard deviation were used for data analysis while-t-test was used to test the hypotheses at .05 level of significance. The findings among others revealed that some accounting lectures faced challenges in using modern technology in teaching accounting courses in university education in Rivers State. It was recommended that the practical lecturers need to go for further training and retraining on how to use the modern technology facilities to be effective on their job.

**Keywords:** *Challenges, Accounting, modern technology teaching, university education.*

**\*Corresponding Author**

**Jim, Ernest U**  
National Teacher's Institute, Ahoada Study Centre,  
Nigeria



© Copy Right, IMJ, 2021. All Rights Reserved

### INTRODUCTION

The use of information and communication technologies (ICT) as a modern technology in institutions has become an intrinsic part of students learning, both inside and outside the classroom. The adoption and use of ICT in teaching and learning is of critical concern to policy makers, school management, lecturers, students and researchers globally [1]. Information and communication technology (ICT) has impacted all sector of the economy ranging from schools, homes, churches, mosque and businesses. Today, application of information and communication technology (ICT inform of modern technologies have changed teaching and learning process in developed countries and is already changing teaching and learning processes in higher institutions in developing countries such as Nigeria. Modern technologies are the technology which are on the rise [2].

Modern technologies, if used efficiently, have the capability to enhance communication and critical thinking skill, develop lifelong learning behaviour and facilitate student's involvement in ways that increases a deeper understanding of course contents [3]. The use of modern technologies has impacted educational sector and has brought about specific change in education at all levels in developed countries. But, it has greatly impacted higher education in such a way that distance learning is possible and easy for students who do not have access to traditional form of education (face to face education) and at the same time provides flexibility in the delivery of education. The use of modern technologies such as mobile devices, laptop computers, and palmtop computers and other associated technologies are having major impact in distance education/e-learning, these technologies allow students to access learning materials, virtual library, continuous assessment and use the internet to collaborate with others.

In developing countries like Nigeria, modern technologies have been used to complement traditional form of education but the challenges for educationists are that some do not have a change to develop professionally in the use of modern technologies thereby and lack pedagogical knowledge in using new technologies in the classroom [4]. It is disheartening that Nigeria is not fully prepared to implement the use of modern technologies unlike other developed countries due to the challenges faced by the educators. Based on this backdrop, the paper examines the challenges of using modern technologies in teaching of accounting course in university education in Rivers State.

### Statement of Problem

One of the aims of modern technologies is to improve the quality and expand access to education for which it had been in neglect for a very longtime, but this has not been realized in Nigeria due to some challenges faced by education sector. The education sector that is expected to implement the use of modern technologies lack the facilities and resources required for full implementation of it. Also, the lecturers and other stakeholders lack the necessary knowledge

and skills needed to function effectively. The incessant strike by academic staff union of polytechnic (ASUU) their contemporary in the academic staff union of university (ASUU) and college of education academic staff union (COEADU) due to lack of facilities and resources for effective teaching and learning, such as: dilapidated building, machines and equipment, standard/virtual library or internet facilities to mention but a few is an evidence that education sector is neglect. Accounting programme being a skill development programme is not left out, it seems some institutions lack modern technologies needed for effecting teaching and learning which will acquaint the students with the skills needed to face the challenges of the world of work. Likewise, it seems some of the lecturers lack pedagogical competencies for implementing modern technologies. This is the reason why this study is being conducted.

### Purpose of the Study

The main purpose of this study was to determine the challenges of using modern technology in teaching accounting courses in university education in Rivers State. Specifically the study sought to determine:

1. The challenges of using modern technology in teaching accounting courses in the universities in Rivers State.
2. The effects of using modern technology in teaching accounting courses in the universities in Rivers State.

### Research Questions

The following research questions guided the study:

1. What are the challenges of using modern technology in teaching accounting courses in the universities in Rivers State?
2. What are the effects of using modern technology in teaching accounting courses in the university in Rivers State.

### Null Hypotheses

The following hypotheses guided this study

- Ho<sub>1</sub>: There is no significant difference between the mean ratings of male and female lecturers on the challenges of using modern technology in teaching accounting courses in the universities in Rivers State.
- Ho<sub>2</sub>: A significant difference does not exist between the mean ratings of male and female lecturers on the effects of using modern technologies in teaching accounting courses in the universities in Rivers State.

## METHODS

Survey research design was adopted for the study. The population of this study consisted of 48 lecturers from the three universities in Rivers State. There was no sampling due to the manageable size of the population. Structured questionnaire was used in collecting data for the study. The researcher and two research assistants distributed and retrieved the questionnaire from the respondents completely, representing 100% return rate.

The instrument was validated by two experts. Cronbach Alpha reliability was used to determine the internet consistency of the instrument. A reliability coefficient of 0.83 was obtained, which was deemed highly reliable. A four-point scale of SA (4), A (3), DA (2) and SDA was used. Mean and standard deviation were used to answer the two research questions and t-test was used to test the null hypotheses at .05 level of significance with a given degree of freedom. Lower and upper limit of the mean was used to determine the degree of agreement and disagreement. The calculated t-value was less than the t- critical value of 1.96, the null hypotheses were not rejected and otherwise, rejected.

**Table 1:** Mean ratings and standard deviation of male and female respondents on the challenges of using modern technology in teaching accounting courses in the universities in Rivers State.

S / N	Items relating to challenges of using modern technology	M a l e X <sub>1</sub> SD <sub>1</sub>		F e m a l e X <sub>2</sub> SD <sub>2</sub>		$\bar{X}_G$	Decision
1	Insufficient ICT equipment	3.43	0.32	3.39	0.40	3.41	Agree
2	Inadequate manpower challenges	3.41	0.40	3.42	0.39	3.42	Agree
3	Lack of technological support	3.40	0.33	3.43	0.36	3.42	Agree
4	Resistance to change	3.32	0.37	3.30	0.38	3.31	Agree
5	Lack of Ownership	3.00	0.45	3.20	0.33	3.10	Agree
6	Lack of maintenance culture	3.59	0.37	3.60	0.46	3.60	Strongly Agreed
7	Inadequate fund	3.60	0.32	3.77	0.31	3.69	Strongly Agreed
8	Poor power supply	3.56	0.39	3.58	0.37	3.57	Strongly Agreed
9	Insufficient e-learning literacy	3.67	0.31	3.80	0.33	3.74	Strongly Agreed

10.	Poor implementation of policy	<b>Grand mean</b>	3.54 <b>3.45</b>	0.33	3.82 <b>3.53</b>	0.30	3.68 <b>3.50</b>	Strongly Agreed
-----	-------------------------------	-------------------	---------------------	------	---------------------	------	---------------------	-----------------

Result of Table 1, reveals that respondents agreed with items number 1 to 5 with their pull means values of 3.41, 3.42, 3.42, 3.31 and 3.10. This indicated that average of the respondents agreed to the challenges of using modern technology in teaching courses the universities in Rivers State. Further, respondents strongly agreed with items number 6 to 10, which their pull means values are 3.60, 3.69, 3.57, 3.74 and 3.68 respectively. This showed that average of the respondents strongly agreed to the effects of using modern technology in teaching accounting courses in the universities in Rivers State. A pull grand mean of 3.50 concord to that.

**Table 2:** t-test analysis of male and female lecturers on the challenges of using modern technology in teaching accounting courses in the universities in Rivers State.

Gender	N	X	SD	df	t-cal	t-crt.	Decision
Male	33	3.45	3.42	46	0.48	1.96	No significant
Female	15	3.53	3.48				

Result in Table 2, shows that there was no significant different between the opinions of male and female lecturers on the challenges of using modern technology in teaching accounting courses in the universities in Rivers State. The calculated t-value of 0.48 was less than the critical value of 1.96 at .05 level of significance with 46 disagree of freedom, hence the null hypotheses 1 was not rejected.

**Table 3:** Mean ratings and standard deviation male and female lecturers on the effects of using modern technology in teaching accounting courses in the universities in rivers state

S / N	Items relating to the effects of using modern technology	M a l e		F e m a l e		$\bar{X}_G$	Decision
		$\bar{X}_1$	SD <sub>1</sub>	$\bar{X}_2$	SD <sub>2</sub>		
11.	Making teaching and learning easier	3.40	0.56	3.22	0.48	3.31	Agreed
12.	Enable students and teacher play active roles in the classroom	3.41	0.44	3.11	0.51	3.26	Agreed
13.	Enhance students motivation	3.38	0.39	3.20	0.60	3.29	Agreed
14.	Facilitate acquisition of basic skill through practice	3.45	0.42	3.30	0.38	3.38	Agreed
15.	Enhance productivity in education	3.39	0.40	2.90	0.43	3.15	Agreed
16.	Enhance communication	3.38	0.37	2.93	0.53	3.16	Agreed
17.	Quick access to vast resources available online	3.48	0.46	3.13	0.48	3.28	Agreed
18.	Easedeliveryofresults	3.30	0.33	3.18	0.50	3.24	Agreed
19.	Require more time and energy	3.28	0.47	3.40	0.61	3.34	Agreed
20.	Modern technology, have positive impact on teaching and learning	3.48	0.62	3.36	0.38	3.42	Agreed
	<b>Grand mean</b>	<b>3.01</b>		<b>3.17</b>		<b>2.09</b>	

The result of Table 3 revealed that the respondents agreed with items numbers, 11, 12, 13, 14, 15, 16, 17, 17, 18, 19 and 20 respectively. The pull grand mean of 3.09 showed that all the respondents agreed to the effects of using modern technology in teaching accounting courses in the universities in Rivers State. The pull standard deviation ranging from 0.33 to 0.62.

**Table 4:** t- test analysis of male and female lecturers on the effects of using modern technology in teaching accounting courses in the universities in Rivers State.

Gender	N	x	SD	t-cal	t-crit	Decision
Male	33	3.01	0.43	0.62	1.96	not significant
Female	15	3.17	0.40			

Result in Table ,4 showed that a significant difference does not exist between the opinions of male and female lecturers on the effects of using modern technology in teaching accounting courses in the universities in Rivers State. The

calculated t-value of 0.62 was less than the t-critical value of 1.96 at .05 level of significance with 46 degree of freedom, hence, the null hypotheses 2 was not rejected.

## DISCUSSION

The findings relating to research question 1 revealed that accounting lecturers are facing the challenges of insufficient ICT equipment, resistance to change among some accounting lecturers, lack of ownership, insufficient power supply, insufficient e-learning literacy and lack of maintenance culture. This findings are in agreement with Abimbola [5]. The t-test analysis of null hypotheses 1, revealed that there was no significant difference in the opinions of male and female lecturers on the challenges of using modern technology in teaching accountancy courses in the universities in Rivers State. Hence, the null hypotheses were not rejected. This was in consonant with findings of Jim[3].

The finding relating to research question 2, indicated that the effects of using modern technology in teaching accounting courses make teaching and learning more easier, and enhance students motivation because students and lecturers play active roles in the classroom. The study found that modern technology facilitate acquisition of basic skills through practice and this enhance productivity among lecturers and learners. Furthermore, the study showed that modern technology enhance communication, facilitate quick access to vast resources available online and which lead to ease delivery of results. These findings are supported by the findings of Abimbola [5] and Jim [3] respectively. The t-test analysis of null hypothesis 2, revealed that the calculated t-value of 0.62 was less than the t-critical value of 1.96 at .05 level of significance with 46 degree of freedom. The null hypotheses was not rejected.

## CONCLUSION

Modern technology play a different but complementary role in each of these respects, which required new lecturers function, new pedagogies and classroom practices. Further, account lecturers were faced with challenges in teaching process in their universities. Modern technology have changed the educational system in other developed countries through the use of e-learning, modern technology would have impacted education in Nigeria significantly in such a way that e-learning will be available and conducive for students and the populace.

## Recommendations

Based on the findings and conclusion, the following recommendations were made:

- a) The government and universities should release enough fund for the acquisition of ICT equipment/resource needed for teaching and learning in the universities to enable the students acquire the required skills this technological era.
- b) The management of university should make available standby generator that has capacity to power all the machines in accounting departments especially during lecture periods.
- c) The lecturers and students should imbibe the spirit of maintenance culture to the modern technology equipment and facilities.

## REFERENCES

1. Nwokike, F.O. & Jim, E.U. (2016).Utilization of new technologies in teaching by financial accounting teachers in secondary schools in Rivers State. *NAU Journal of technology and vocational education* 4 (1), 292 -298.
2. Johnson, L. & Adams, 5.(2011). Technology outlook for UK tertiary education 2011-2016. An NMC horizon report regional analysis. Texas. *The media consortium*.
3. Jim E. U. (2019). ICT Skills required of Upata Youths graduates for effective entrepreneurship practice in Rivers State. *Social Science and Humanity Journal*.03 (04), 1039 – 10 47
4. Jim, E.U. (2011). Utilization of e-learning for effective teaching of vocational education courses in Nigerian tertiary institution. *Journal of research in Science and technology education*. 4(1), 41-47
5. Abimbola, O.A. (2014). Challenges of using emerging technology in the teaching of office technology and management courses in tertiary institutions in the South-West of Nigeria. *Nigerian Journal of Business Education*. (3), 46-62.