

Accounting Education in Nigeria: A Need for Synergy

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Abstract

This study employed the empirical survey to investigate the educational system at the higher institutions and professional levels in Nigeria. The role of Nigerian higher institutions has significantly provoked development of accounting profession. The educational system has evolved, but the relationship between the profession and the universities continues to be problematic for the accounting profession to achieve its goals in Nigerian economic development. There is a weak nexus between instruction, practice and research, lack of balance of theory and practice in curriculum, University rules and regulations are rigid and no dedicated effort for doctoral research. Accounting professional bodies are at rivalry and have little linkage with existing research findings and innovations in accounting. What is required is a dynamic development of curriculum, a good synergy of research and practice in Accounting.

Key Word: Prospects and Challenges; Accounting Education/Profession; Curriculum

I. Introduction

There are emerging concerns on how accounting profession should evolve itself to satisfy better the needs for professional development and of the society. It is a very fundamental question for accounting educators to intelligently assess the extent of accounting research conducted and the nexus to quality of teaching and practice in accounting profession. Ruche (2007) opines that despite recent advances in the study and knowledge of the accounting profession, there has been very little research along these lines in developing countries. This is in part because of the relative youth of the accountancy profession.

Historically, there had been a weak interaction between an academic group and professional group. Everett (2002) notes that the two sets of players occupy a field where they “attempt to usurp, exclude and establish monopoly over the field’s reproduction and type of power effective in it. The professional group uses a series of strategies to ensure “the reproduction of social inequality” (Bourdieu & Passeron, 1990) in spite of the academic unit’s appearance of meritocracy and equity. This has contributed negatively to the development of accounting profession worldwide. However, the development of accounting profession in any nation in particular and around the globe in general is a mixed effort of both accounting theoreticians and practicing accountants (Uche, 2002). This is true for other professions like law, medicine, nursing, engineering, etc. In Nigeria the professional accounting bodies always lead the way in the regulation and standardization of issues relating to accounting. The constitution of committees to champion the development of accounting discipline favors the practicing accountants. Accountants in practice are accountants licensed by a recognized professional accounting body on the basis of educational background, a rigorous certification examination, and in most jurisdictions, relevant practical work experience (Bloom and Myring, 2008). These accountants

more often come into contact with some practical accounting problems and after identifying them pushed to the academic world for necessary research, suggestion and recommendation. It is the academic accountants' findings that usually form the basis of further discussions for possible issuance of an accounting standard, guideline or principle.

Interestingly, Academic knowledge is considered to feed into and to be closely related to professional knowledge, which in turn is considered to be the basis of professional competence (Annisette and Kirkham, 2007). In his influential book, *The System of Professions*, Abbott (1988) considers the development of a relationship between a profession and universities as a natural process. Professions and professional bodies are often reluctant to surrender control over curricula and examinations to universities, as they regard their control over these areas as important mechanisms to define and demarcate the boundaries of the profession, both in terms of its membership and its knowledge base (Annisette and Kirkham, 2007). However, professions in their turn derive extensive practical and reputational benefits from alliances with universities (Lee, 1995). It is, for example, of practical benefit that "the US profession has largely downloaded accounting training to universities, with one consequence being that the AICPA's Uniform Public Exam strongly influences the curriculum" (Cooper et al., 2005).

Stemming from this, it becomes necessary, not only to trace back the development of our own accounting education system, but also to verify whether we are developing and evaluating methods that test accounting concepts, practices and theories and obtaining knowledge for practical purposes that solves the identified face-off between professional accountants and the academia in Nigeria; by employing a synergistic approach. If the accounting research may have lagged behind the western practices, what can Nigerian accountants, educators, researchers and the governments do to develop accounting in Nigeria to contribute maximally in Nigerian quest for economic breakthrough (Muhammed and Suleiman, 2010). Aside from this introductory section, this study is further divided into five other sections. Section II caters for the review on accounting education system in Nigeria, section III focuses on the theoretical issues on accounting education and accounting profession while section IV relates the problems facing accounting education in Nigeria. Section V provides the methodological basis for this study, section VI, being the penultimate section, provides the results and further on the discussion of findings while section VII, being the last, concludes and recommends necessary policy suggestions.

II. Accounting Education System in Nigeria

The process of educating accountants in Nigeria emphasizes university-based training and internship with professional bodies. Nigerian universities provide a variety of programmes that are accessible to all students who meet the required entry standards. The apparent demand for accounting education, as evidenced by the number of students, has continued to grow significantly since Nigerian universities started offering complete undergraduate accounting courses.

Table 2 below shows the education characteristics of Federal Universities in Nigeria. From the table, it evidenced that the academic staff in these institutions increase insignificantly between the academic session 2001/2002 and 2005/2006 with an increase of 9.4% while the student enrolment increases by 45.8% between the same periods. However, student-teacher ratio is still relatively within the regulatory guideline of 30 as stipulated by the National Universities Commission which is expected not to be greater than thirty (30) and under the periods under review, the session 2003/2004 is significantly an exception with a ratio of 35. More importantly, the yearnings as well as the demand for accounting education can be gleaned from the table as

the total enrolment of education-related courses continue on an upward swing from session to session between the periods of 2001/2002 to 2005/2006. Within an average of five (5) years, the total enrolment as increased by 15,465; suggesting a 45.8% increase and an annual addition of 3,093 to the existing figure.

Table 1: Education Enrolment in Federal Universities in Nigeria (2001-2006)

Session	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006
Enrolment	33,782 (10.4%)	33,792 (9.7%)	48,230 (11.5%)	48,889 (10.9%)	49,247 (12.5%)
Academic Staff	1,418 (9.2%)	1,559 (9.1%)	1,370 (8.2%)	1,515 (9.4%)	1,552 (9.7%)
Student-Teacher Ratio	24 (30*)	22 (30*)	35 (30*)	32 (30*)	31 (30*)
Graduate Output	10,520 (15.2%)	10,358 (12.8%)	10,026 (11.1%)	8,363 (12.1%)	5,665 (14.3%)

Source: Federal Ministry of Education, Abuja through the National Bureau of Statistics (2009). Figures in parentheses are percentages of total while * is National University Commission (NUC) Guideline.

Since 1948 when university education started in Nigeria, Nigeria currently has almost total numbers of 103 Universities, which are 27 Federal universities, 31 State universities and 45 private universities. Most of them now have a faculty of Management (or Social or Administration) and within that Faculty, there is an Accounting Department - some alone and others in conjunction with areas such as finance. Students in the management faculty earn degrees in accounting.

One of the most significant challenges for an Accounting Department is to decide which specific courses should be required for the degree. This is largely an issue of breadth versus depth but they observe the basic minimum standard established by the National Universities' Commission which regulates university education in Nigeria. Many accounting academics would prefer students to take a wide range of management and non-management courses as there are good arguments to support the idea that future accounting professionals would benefit from a wider liberal arts programme.

On the other hand, Accounting Departments are under pressure to provide a depth of coverage of accounting concepts and procedures through quite specific accounting courses. Many accounting academics argue that an accounting degree would be incomplete if it did not, at least, include courses in financial accounting, management accounting, auditing and taxation. Since many of the students intend to pursue careers in the accounting profession, there is collaboration with professional bodies to align courses of study with what is obtainable in the Institutes of Chartered Accountant of Nigeria's (ICAN) – henceforth regarded to as the "Institute".

This strategy of indirectly imposing the Institute's requirements on the university is done through accreditation of universities' accounting programmes. The pressure to satisfy the Institute's requirements is manifested indirectly through the students' desire to receive not just a degree, but a degree that also includes an exemption from their specific courses or stages.

Related to the problem of which courses to require for graduation is the issue of how accounting courses should be taught. Individual faculty members and the Department as a whole must decide whether to emphasize more conceptual or more procedural aspects. The challenge is whether a course should be more theoretical or more practical in nature. This is an issue in all accounting courses. Arguments can be made in support of each approach. Usually, a compromise is reached with a balance of conceptual and procedural material being included. The faculty attempts to justify the value of theory to the student's long term career prospects, the typical accounting student appears to be more interested in learning specific procedures so that they can immediately be of value to their potential employers.

Professional accounting practices have grown significantly in Nigeria. It began with the transformation of Association of Accountants in Nigeria, which was incorporated in 1960, into the Institute of Chartered Accountants of Nigeria (ICAN) in 1965. Since then there has been major proliferation of accounting bodies which include the Association of National Accountants of Nigeria (ANAN) and the Chartered Institute of Taxation of Nigeria (CITN), which have both achieved Government recognition, now represent accountants as well as ICAN. This has threatened the monopoly hitherto enjoyed by ICAN. Rather than collaborating to promote accounting professionalism, it has been rivalry, litigations and a struggle for supremacy. Membership of Association of Chartered Certified Accountants (ACCA) has grown over the years.

Ruche (2007) avers that the failure of ICAN to provide enough accountants at all levels to aid Nigeria's economic development became the most compelling reason for the proliferation of accounting bodies. Further proliferation attempts led to legislative attempts for the establishment of the Chartered Institute of Cost and Management Accountants (CICMA) and Institute of Certified Public Accountants of Nigeria (ICPAN) in 2005. What is desirable is the growth of accounting professionalism along accounting areas of expertise than different institutes promoting same practices of auditing and taxation that has been the preoccupation of ICAN members.

The monopoly of ICAN since 1965 has hindered development in other spheres of accounting like government accounting and management accounting. Again ICAN membership has little content of membership of the academia thus the symbiosis of research and practice is non-existent. Compared to ANAN with over 90 percent of 13 professors of accounting in Nigeria and largely made up of accounting graduates as members.

However, the teaching of accounting in institutions of learning, thought do not predates the development of the professional accountant but the academia further enhance the better understanding of the accounting profession through training offered by the academia to the practicing accountants and in most cases, the academia also possess the professional accounting qualifications in addition to their academic qualifications (Salisu, 2010).

In fact, we possess more qualitative and superior qualifications. Our acumen is more robust, detailed and current. Where we choose to be fully in the academics, our choice should not carve us from being referred to or described as accountants. Most of the Nigerian universities and other higher institutions of learning that run accounting programs excel in the inculcation of qualitative and quantitative knowledge on diverse areas of accounting discipline. Many of the accounting departments of those institutions were established several years ago and maintain adequate standards in the teachings of accounting theory, techniques and practice. That is why majority of the institutions earned and maintain steady accreditations of the professional accounting bodies operating in Nigeria and recognized by law. The basis of practicing the accountancy

profession is mostly provided by the accountants in the academics. The rudiments of the discipline are contained in the curriculum of all educational institutions that offer accounting course (Salisu, 2010).

III. Theoretical Issues on Accounting Education and Accounting Profession

There exist different theories that explain the concept of professional development. The functionalist theorists argue that professions can only emerge when a group of people are found to be practicing a definite technique founded upon specialized training (Greenwood, 1957). They are seen as coming together as a group in order to mutually guarantee their competence and to maintain a high standard of professional character and honorable practice (Carr-Saunders, 1928).

Functionalists see the profession as an occupation, which is pursued largely for others and not merely for oneself (Barber, 1963). Functionalist theorists emphasize the belief that professionals acquire the recognition of the society because of the specialized skills they possess and the close solidarity of its members (Halmos, 1970). They are not self-centered bodies and are seen to act in the interests of the general community (Marshall, 1939). Although some of these functionalists are aware of the complexity of social organisations and the possibility that the acquisition of skills may not be the only determining factor in deciding members of any given profession, they do not consider it an important factor (Ruche, 2007).

With time however, this view began to change and more scholars started assigning more weight to the complexity of social organizations and the possibility that competence and community service may not be the only explanatory variables for the emergence of professions. This was the origin of the 'interactionist' theory of professions. People began to pay more attention to the process, rather than the product of professionalising (Timperley and Osbaldeston, 1975). It is characteristic of the growth of specialities that early in their development they carve out for themselves and proclaim unique missions. Uche (2007) posits that they issue a statement of the contribution that the speciality, and it alone, can make in a total scheme of values and, frequently, with it an argument to show why it is peculiarly fitted for this task. The statement of mission tends to take a rhetorical form, probably because it arises in the context of a battle for recognition and institutional status.

Based on such assertions, more scholars started to move from a normative view of professions, i.e. what a profession should be, to a positive view of the professions i.e. what a profession actually is (Roth, 1974). Interactionists thus argue that professions mainly strive to protect their group's interests, which sometimes conflict with the interest of the wider society. The only way such groups could gain legitimacy was thus by convincing the wider society that they could offer some kind of special skill (Boreham, 1983).

Some interactionists have also challenged even the claim of homogeneity within professions (Smith, 1958). Along these lines, it has been suggested that (Bucher and Strauss, 1961): The assumption of relative homogeneity within the profession is not entirely useful: there are many identities, many values, and many interests...They tend to become patterned and shared; coalitions develop and flourish-and in opposition to some others.

Interactionists have, however, been criticised on the grounds that they are indifferent to evidence and proof. Although their claims are usually plausible, it is not always evident that they are backed by empirical evidence (Saks, 1983). Furthermore, although interactionist scholars acknowledge the entwinement of politics in the professionalization process, they generally fail to explore the structural conditions under which various professional groups are liable to be successful (Willmott, 1986). In the attempt to enhance an understanding of the process and functioning of professions, some scholars have devised a more critical approach rooted in neo-Weberian principles. Scholars of the neo-Weberian mode attempt to apply the Weberian concept of social closure to the development of professions. This notion of social closure broadly defines a situation where an interest group seeks to regulate market conditions in its favour by restricting access to specific opportunities to group members. This is usually done in the face of actual or potential competition from outsiders (Parkin, 1979).

In other words, it is a process by which social collectivities attempt to maximise their reward by restricting access to certain economic and social opportunities to members (Johnson, 1977). These neo-Weberian scholars mainly focus on the various barriers that professions have erected in order to ensure social closure. Such barriers include examination, apprenticeship and entry qualification rules. Many neo-Weberians have, however, been accused of failing to empirically substantiate their claims. Their studies therefore offer few improvements over those of the interactionists (Ruche, 2007).

The structural conditions under which professionalization occur clearly require more stringent examination. Proponents of this school also have not taken enough care in ensuring that their accounts of the current nature and role of professions in society are empirically sustainable. Far too often, therefore, what amount to thinly veiled attacks on professions and professionals have been presented without adequate supporting evidence (Saks, 1983). The relationship of the State and the profession is usually dynamic and complex. In some cases, laws have been put in place to bring the profession under the control of the State (Wallace, 1992), as in the Nigerian case. Such professions, thus, ultimately depend on the power of the State to protect their domain of 'expertise' (Larson, 1977).

From the foregoing, it is evidenced that until comparatively recently, accounting historians seeking the history of accounting vocation were reliant on celebratory and often Whiggish statements which were invariably authored by the retired presidents and former secretaries of the professional organizations (Carnegie and Napier, 1996). The emergence and evolution of the accounting profession has been an issue of considerable debate in the accounting literature (Sivakumar and Asheq, 2000). Different theoretical approaches developed in the sociology discipline have been used to explain its formation and development.

Structural-functionalist approach was dominant in the literature until recently (Wilensky, 1964; Carey, 1969; Buckley and Buckley, 1974). Traditionalist accounting historians assert that developments in accounting can be and need to be explained by reference to changes in the economic environment. The last quarter of century a new search for the evolution of accounting profession has started, the central component of this venture has been the wresting of accounting from the purely technical towards the behavioural, social and contextual (Willmott, 1986; Kedslie, 1990; Manicas, 1993; Arrington and Francis, 1993). Many practitioners of the "new accounting history" would claim that their approach is to regard accounting as predominantly a cultural phenomenon rather than a technique or tool whose characteristics are neutral if not benign (Carnegie and Napier, 1996).

The accounting profession pre-industrialisation witnessed the use of double entry principle which origin was, though in doubt (Ballas, 1994; Previtas and Merino, 1998) but was specifically traced to accounting records in the ancient civilization of China, Greece and Egypt. The rulers of these civilization used accounting to keep track of the cost of labour and materials used in building structures like great pyramids (Hongren and Horison; 1989). The development of the accounting profession continued on further information need of merchants in the city states of Italy during the 1400s where Luca Pacioli, a mathematician published the first known description of the double entry bookkeeping in 1494.

By the late seventeenth century double-entry bookkeeping "seems to have become the centrepiece in the education of young men and women in the trading classes. A notion has been proposed that identifies the period roughly between 1500 and 1800 as one of little change from the methods found in Pacioli's treatise; that is, that it was a period of "accounting stagnation" (Winjun 1970). The issue of accounting stagnation needs to be separated from the importance of accounting during this time. Double-entry system had become important to the merchant and trader who had experienced the commercial expansion of the 1700s. Accounts were a useful adjunct to personal record-keeping and provided important information as commerce became more complex.

However, contemporary views of colonial accounting include the following: "Accounting in 1760 was essentially what it was to Pacioli - a set of arithmetical techniques to assist the businessman to conduct his affairs in an orderly purposeful and well-informed fashion. There was no theory, and no deeply felt need for any; its only immediate use would have been to lighten the labour of mastering double entry in books or in school by substituting knowledge of principles for the hard grind of learning detailed rules by rote, and such consideration for the student was a thing for the future" (Lee, 1995 p.6).

On the other hand, critical historian accountants (Hoskin and Macve, 1986; Carruthers and Espeland, 1991; Miller and Napier, 1993) have rejected the functionalist approach in the examination of double entry and adopted a classic Foucaultian framework to examine double-entry as a new type of discourse that created new categories of control. They argued that double entry system is a new technology that provides accountants with a mean for the formulation of asymmetric power/knowledge relationships.

Despite the debates on the origin and the role of double entry, the view of accounting as a social instrument, as a device that enabled humans to better comprehend and control the work of business, made it a symbol of rational utility in an ever more complex world, nobody can deny. Seen in a larger context, along with time management and broader skills in literacy and mathematics, accounting enabled business persons to quantify, summarize, and interpret the abstract process of business that could be evidenced by transactions and captured within the double-entry system (Previts and Merino, 1998).

IV. Problems facing Accounting Education in Nigeria

Generally, there are myriads of problems confronting accounting education in particular and education, in general, in Nigeria. Some of these problems are institutional; others are structural while some others are technical.

- **Institutional Problems**

The institutional problems relates firstly to the issues of paucity and inadequacy of data which generally affect planning and pose serious challenges to policy implementation. A diagnostic report (UNESCO institute of statistics, 2005) had pointed out the lack of accurate school-based statistics in Nigeria. Also, the inadequacy of policy resources tends to undermine the successful implementation of the Universal Basic Education (UBE) programme. An official documentary (2009) entitled Capacity for Universal Basic Education in Nigeria which was sponsored by the United Kingdom department for International Development and the Federal Government of Nigeria put the numbers of unqualified teachers in the nation's primary school at 50 percent.

Besides, the issue of Inter-governmental Communications and Enforcement as a candidate of institutional problems cannot be over-emphasized. Various government agencies at the three levels of governance in Nigeria –federal, state and local government are involved in the implementation of the UBE programme. These include the Universal Basic Education Commission (UBEC) at the federal level, the State Universal Basic Education Board (SUBEBs) in the 36 states as well as the Federal Capital Territory, Abuja and the Local Government Education Authorities (LGEAs) in the 774 local government areas of the country. It has been observed that the many agencies / parastatals involved in the UBE implementation have brought fragmentation and conflict of roles / responsibilities (Federal Ministry of Education, 2009)

The large number of government agencies participating in the implementation of the UBE programme nation-wide is bound to create co-ordination and communication problems. The UBEC has been rather ineffective in terms of co-ordination and ensuring compliance of implementing agencies to UBE guidelines. An example is the refusal of states to meet conditions that would allow them draw counterpart funds provided by the federal government for the UBE programme. Many states have not even accessed the funds up to 2006/2007 matching grant. The UBE intervention fund is meant for the provision of additional classrooms, teaching and learning materials as well as the training and retraining of teachers (Compass Wednesday, February 3, 2010).

Another case in point is the lukewarm attitude of many state governments to the Federal Teachers Scheme (FTS) that is meant to assist them with needed manpower. The FTS was initiated by the federal government as a response to the increasing demand for teachers in public schools. Despite the importance of the FTS to quality UBE delivery, numerous teachers under the scheme have suffered untold hardship in their states of deployment particularly with regard to accommodation which the states are to provide. To make matter worst, when the teachers finish their mandatory 2 years service, most states do not absorb them into their teaching service automatically as envisaged. Yet, the federal government expects states to collaborate effectively and subsequently take complete ownership of the process of providing quality basic education to the populace. Thus communication gap, lack of proper co-ordination and ineffective enforcement tend to undermine successful UBE implementation.

- **Technical Problems**

On technical grounds, issues on unqualified teachers; inadequate teaching methods, materials and aid; and acute shortage of equipment are problems confronting accounting education in Nigeria. As teachers remain a significant factor in the quality and standard of education at all levels, the basic education

level in the country is plagued by acute shortage of professionally qualified teachers. Results of the personnel audit conducted by UBEC showed that basic education requires 966, 308 teachers ideally but only 627, 550 teachers are currently in service. Of that number, only 368, 613 teachers (about 55.2%) are professionally qualified leaving a short fall of 597, 695 from the ideal requirement (Vanguard Thursday February 12, 2009).

The primary education goal for teaching book keeping and accounts is to teach students both practical and theoretical but unfortunately, this is not so in our school. Several authors have identified the factors causing this problem to include the lack of adequate instructional materials and/or poor ineffective teaching method (Ramorogo and Kibbos, 1997). Further, Kiboss (2002) has singled out the expository approach to be the dominant teaching method commonly used for book keeping and accounts instruction in our schools. The expository approach is instruction in which the teacher stands most of the time giving verbal explanations in the form of talk-and-chalk while the students listen and write notes from the chalk-board. Obviously, such inadequate and limited teaching method tends to negatively affect the learner's views of practical concepts and associated methods. Kiboss and Ogunniyi (2003).

Definitely, book keeping and accounts educators or teachers refer to graduates of accounting education. The two options are qualified personnel to work in the office as accountant and book keeping and accounts teachers. However, unfortunately, the very few book keeping and accounts teachers available prefer opting out of teaching to industries, thereby compounding the shortage of qualified personnel in teaching and conduct of book keeping and accounts examination. There are also no replacements of death qualified book keeping and accounts teachers who have accepted to teach. In the absence of book keeping and accounts teachers, people from other disciplines come into the book keeping and accounts to teach courses without imparting the right knowledge on the students. The resultant effect is that graduates cannot teach the subject effectively. Inaccessibility of Account Teachers/Students to Digital Technology and Internet Book keeping and accounts teacher and students suffer because of no availability of digital technology and internet in their classroom. Students are supposed to be taught the use of digital and internet. It is unfortunate that even some of the book keeping and accounts teachers themselves can neither make use of these facilities nor to teach them This is against the UNESCO (2002) view, which stated that the following conditions must be met in teaching and learning: The book keeping and accounts education teacher must have the knowledge and skills to use the new digital tools and resources to help all students achieve high academic standards. Students and business educators must have sufficient access to digital technologies and the internet in their classrooms, schools and business educators' institutions. High quality, meaningful and culturally responsive digital content must be available for the educators and learners. Presently, there are no book keeping and accounts equipment in most secondary schools offering the subject. According to, UNESCO (1984), maintenance involves maintaining items-buildings, furniture and equipment as far as possible in their original condition. There are differences between maintenance and improvement.

Nevertheless, inadequate textbooks, workbooks and other business teaching materials are also technical to the problems of accounting education in Nigeria. Efiog (2005) stated that another problem inhibiting the development of book keeping and accounts in Nigeria is inadequate textbooks, workbooks and other teaching aids. While, textbooks and workbooks authored by Nigerians are surfacing in the market in area such as accounting etc books on information technology which is now part of book keeping and accounts is hard to come by. This creates problems for book keeping and accounts educators of the subject.

Therefore, graduate of book keeping and accounts education who are taught without these facilities cannot in any way be able to teach this aspect of the subject.

Olukoya (2005) in his own view observed that the poor performance of the students in the Nigerian secondary schools is due to overcrowded classrooms, with students sitting on the floor during lectures, lack of books in the libraries, ill-equipped laboratories that cannot conduct experiments and the monster called "Brain Drain" whereby many of the Nigerian brightest book keeping and accounts teachers are leaving to take up positions in banks and other financial institutions. Inadequate Funding of Book keeping and Accounts Book keeping and accounts has over the years witnessed inadequate funding, this has hampered the effective teaching and learning of book keeping and accounts hence the aim of the programme has failed to achieve its positive result. Educational plan can equally be affected if the total enrolment expected in a target year is not properly projected. If the turn-out of pupils is more than the projected plan, it could lead to the problem of implementation in terms of fund and accommodation.

Furthermore, instructional materials affect the student understanding and perception of teaching of business education in Nigeria. In the light of this, the use of computer-based instructional programmes tend to improve achievement scores of students as compare to the use of traditional or regular methods of instruction. Kiboss (2002), Kiboss and Ogunniyi (2003), Njoo and De Jong (1993) Tanui (2003), Wenglrnsky (1998). Teaching of book keeping and accounts are done more on theoretical bases instead of both theoretical and practical since the use of their functional office equipment are practical based courses. Like computer, shorthand, typewriting even accounting where students are expected to make use of computers, adding machines, embossing machines, cheque writing machines, photo copying machines etc.

- **Structural Problems**

Lastly, the structural problems relate to issues of poor academic performance. According to Ogunu (2000), poor academic performance has been identified as a problem in Nigerian secondary school public examinations. For example, WAEC (2000) analysis of percentage performance of candidate in twenty popular subjects in West African Senior Secondary Certificate Examination for 1998,1999, and 2000 revealed 52.48%, 58.38% and 51.21% percentage failure in book keeping and accounts and with the current trend not significantly different from the millennium year analysis (NBS, 2009). Akintelure (1998) blamed the problem on accounting teachers' insensitivity to the nature of financial accounting when planning instructional activities in the classroom. This is because financial accounting is not one of the subjects that can be mastered by mere memorization of the basic rules. It requires total determination, sound theoretical knowledge and intensive practice in application.

The implementation of the book keeping and accounts programme at the senior secondary school level is befaced with problems. The programme has been haphazardly implemented and treated with levity. According to Esene (1997) like every other new educational programme, successful implementation of the book keeping and accounts curriculum at the senior secondary school lack the following infrastructure/materials, qualified and competent teachers, necessary equipment, inadequate planning, finance, technological know-how, guidance and proper counseling. Also, Tetsola (1985), Anyaduba (1986), Ehiamentalor (1990) and Nwaokolo (1994) pointed out the following as the deficiencies and problems of business studies curriculum at the junior secondary school level.

V. Methodology:

The survey focused on research output areas, postgraduate training/research opportunities, academic staff time utilization structure, and academia-practitioner linkage, 451 academic staff in accounting departments were randomly selected for this study and out of these 27 were having practicing firms for over twenty years of experience in practicing as professional bodies, officials of Nigerian Accounting Standards Board, and National Universities' Commission. A simple descriptive tool of analysis was employed to present the facts in understandable manner.

The table below (see Table 1 below) shows that, in Nigeria, more concentration is given to education in the institution of higher learning, going by the fact that the colleges of education have a fair share of the total number of institutions and coupled with the fact that education-related courses form the essential fulcrum of Universities education (NBS, 2009) which has the largest share of 112; suggesting 48.1% of total and that the Federal Government has the highest stake of 93 out of a total of 233; barely 40% of the total.

Table 2: Higher Institutions in Nigeria – Where Accounting-related Education is delivered.

Institutions	Federal-owned	State-owned	Private-owned	Total
Colleges of Education	21	43	10	64
Polytechnic	36	15	6	57
Universities	36	31	45	112
Total	93	89	61	233

Source: Federal Ministry of Education, Abuja through the National Bureau of Statistics (2009)

VI. Results and Discussions:

The synergy between practitioners and academia in Nigerian universities is being evaluated through a survey; the teaching faculties in Nigerian universities, postgraduate training/research opportunities, flexibility of curricular content, rate of accounting graduate turnover, research output in accounting areas, University Academic Staff, Time Utilization structure and evidence of Academia-Practitioner collaboration.

Table 3: Survey of Teaching Faculty in Accounting in Nigerian Universities

Ranks	No.	Percentage
Professor	13	2.9
Associate professor	11	2.4
Senior lecturer	20	4.4
Upper cadre		9.7
Lecturer I	79	17.5
Lecturer II	111	24.6
Assistant Lecturer	130	28.8
Graduate Assistant	87	19.4
Lower cadre		90.3
	451	100

Source: Field Survey Responses (June, 2011).

The academic cadre is bottom heavy with about 90.3% of the staff occupying the lower cadre and only 9.7% occupying the upper cadre. This will have impact on the accounting graduates that will be available for accounting profession and the depth of research that will be undertaken.

Table 4: Postgraduate training/research opportunities in Accounting

Sample (No. of Universities)	Undergraduate	%	Masters	Doctoral	Postgraduate (%)
92	71	77.2	11	6	22.8

Source: Field Survey Responses (June, 2011).

Table 5: University Academic Staff Time Utilization structure

Total Hours per week	Academic			Administrative (%)
	Lectures (%)	Research (%)	Community services (%)	
40 hours	52	17	15	16

Source: Field Survey Responses (June, 2011).

A total of 40 working hours is computed using 8 hours daily work hours between Monday and Fridays. A survey of randomly selected academic staff of accounting departments in Nigerian universities depicts the time utilization structure in (Table 3). 52% of the time is used for delivering lectures. Community services include services to the society including practical experiences that may be useful in the class and for research. However, research occupies only 17% of an academic's staff time. This may account for the low research output in Table 3.

Table 6: Evidence of Academia-Practitioner collaboration

Responses	Research sponsorship	Research results application	Others (Accreditation, Mandatory training programme, etc)
Always (100%)			
Mostly (more than 80%)			✓
Some-times (between 20% and 80%)	✓		
Never (less than 20%)		✓	

Source: Field Survey Responses (June, 2011).

There was a nil response on research results application. The present states of collaboration are through accreditation programmes undertaken by professional bodies to allow exemption for their professional examinations and mandatory continuing professional development programmes in which academic staff members of such professional bodies participate annually.

VII. Conclusion and Recommendation

This paper examines the prospects and challenges in Accounting Education with the influence it requires to impact on the accounting profession. The level of economic, social and political development of any country usually determines the accounting needs of that country.

The weaknesses in Nigerian accounting education can be explained by the quite low education level of teaching staff, if bachelor graduates can carry out teaching tasks due to the absence of enough postgraduate training. However, several universities have already a teaching staff constituted principally undergoing Ph. D and masters' programmes. This situation is still worsened by the brain drain of high-level graduates or even of teaching staff towards better paid sectors.

Unless we have the foresight to reinitiate overseas postgraduate training linkages as was the case in 1970s and find ways of attracting at least 5 percent of the brightest students in each year's class to scholarly careers, Nigeria would have no hope of being able to compete in the world awash in talent and better educational systems. There is need for the Nigerian indigenous accounting bodies to re-invent themselves in order to remain relevant by collaborating with the academia, encouraging and training accounting expertise in areas most relevant to their economic development.

Also, the various government education coordinating agencies should work together to develop an integrated broad-based model/ strategy for accounting education with a definitive timeline for its completion; Government should increase funding for the entire educational sector and government should work with the private sector and civil society to ensure affordable and sustainable access to infrastructural development in the educational sector; policy environment

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