Effective Learning in Tertiary Institutions in Nigeria: It’s Impact on the Accounting Profession

Maryam Abdullahi Habib
College of Economics and Business Liaoning University, Shenyang, China
mahabib87@yahoo.com

Abdul Amid Aziz Jalloh
College of Economics and Business Liaoning University, Shenyang, China
azizhrmjay@gmail.com

ABSTRACT

Amongst the years invested in Nigerian education, five decades were allocated to the accounting profession. With the significant changes as a result of the global financial crisis in Nigeria, there have been little improvements to boast of the status and reputation of the accounting profession in Nigeria. Additionally, academicians are not keen to contribute to the solutions aimed at its development. As such, potential accountants are neither motivated nor willing to learn which has led to the gap between what is expected and what is needed. Theoretically, the study explained meticulously, on effective learning in tertiary institution and its impact on the accounting profession in Nigeria. In this regard, an overview of teaching accounting and the current accounting in profession in Nigeria, reasons for ineffective teaching and learning of accounting by students, some suitable learning and teaching techniques and effective learning and its impact on Nigerian accounting profession where looked at. Secondary sources where used in gathering literature on this area. Based on discussions, effective learning of accounting in tertiary institutions brings about overwhelming positive developments than the reverse upon the accounting profession in Nigeria. The research also serves as a portal in which academicians will see that their career option is not a failed one. The research also aims to draw in professional bodies and agencies, organizations, teacher/academicians, students and parents/guardians to be aware of what effects will result from synergies and what it will bring upon the accounting profession in Nigeria.

KEYWORDS: Effective Learning; Accounting Profession; Nigerian Education; Tertiary Institutions; Learning Methods

1.0 INTRODUCTION

The need for accounting education started directly after the independence of Nigeria from its colonists—Britain—in 1961 (Okafor, 2012). The urge for more accounting knowledge was triggered with a handful of practicing accountants who already had gained knowledge—locally by on the job training and internationally from overseas studies. More so, increased demand for more financial information has grown significantly over the years. This is because, financial information, therein, accounting language has contributed greatly in decision making process thereby contributing to the success of majority of businesses.

On the professional level, the scarcity of highly skilled and trained qualified professional accountants have led to the unfortunate collapse of not only international giants like
Enron and WorldCom, Parmalat and Texaco but also locally—Cadbury and Lever brothers Nigerian Limited—within the pillars of the Nigerian economy.

In the contemporary age however, the quality of accounting education in Nigeria is gradually degrading with a reduction in interests by young trainees as an indication. Students have expressed their lack of interest due to the difficulty in the course and curriculum as such (Okafor, 2012). There are raised eye brows concerning the commitment towards teaching and how it affects the accounting profession at large. Also, the young and aspiring accountants are reducing in number with time. Hence there is a gap between what is available and what is required.

The guardians of education—teachers or lecturers—also contribute to the problem affecting the educational system in Nigeria. Teachers or lecturers are responsible for delivering instructions within the pillars of the accounting profession so as to ensure that the resultant factor is the provision of fine and well-trained accounting professionals. But teachers or lecturers are not to be blamed entirely for their contributions to the problems affecting the accounting education. The contributing factors such as funds—suitable teaching materials and educational amenities—to be made avail by the educational authorities are absent which will trigger the willingness to provide effective accounting education by instructors to students. This theoretical research will assess effective learning in tertiary institutions and its impact on the accounting profession in Nigeria.

1.1 BACKGROUND OF STUDY

The accounting education was at its peak in Nigerian universities the year after the country’s independence from its colonist in 1961 (Abdullahi, 2010). The university education started with a handful of students with a curriculum that allowed for quality decision making and other skills needed by potential employers. This was possible because the colonists already started providing accounting education which later continued until present.

Until now, accounting practitioners were responsible for the maintenance of proper books of records. Presently, accountants are providing high quality accounting information which is instrumental in proper informed business decisions. The growing needs of the different groups for professional accountants, government agencies, employers and international agencies have also revealed the gaps between the professions and practicing accountants.

Amongst these gaps is the low rate of literacy in Information technology vis-à-vis teaching mediums in institutions. Furthermore teaching methods are more theoretical rather than practical illustrations using real case scenarios. This may contribute to the little interests exhibited by young and aspiring accountants in Nigeria. The dropout rate of students under the accounting major in Nigeria has slowly been increasing as a result of the above mentioned circumstances.

Teaching materials in Nigeria articulated by Ezeani (2012), such as textbooks used in delivering courses in the curricula are outdated indicating that students are being taught using outdated curricula. The ‘guardians’ of education in Nigeria—including the regulators in charge of the foresight of the educational sector in Nigeria—need to ensure that there are stringent rules and systems in place to ensure continuous improvement of skills, knowledge and expertise by the teachers or lecturers. These have aggregated to inadequacy in skills, education and attributes expected in a to-be accountant. Amongst the gaps identified incorporates the lack of use of theories needed
to paint a picture to young accountants of what is expected of them after completing their course. Also professional organizations have not put in the required effort to ensure that the curriculum in the accounting major is such that competition can be faced internationally because they believe that it is the sole responsibility of academicians in the tertiary institutions to ensure such is achieved (Abdullahi, 2010).

Amidst the upside of the accounting education in Nigeria, curricula have been designed such that there are course exemptions for graduates who are interested in professional courses. Nonetheless, the exemptions given are not as attractive as those given to accounting graduates from overseas universities due to the outdated nature of the curricula by the NUC. Such is an indication that the competition between locally trained accountants and internationally trained accountants is far from being still.

1.2 AIM

This study aims to determine assess effective learning in tertiary institutions and its impact on the accounting profession in Nigeria.

1.3 RESEARCH OBJECTIVES

The study aims to achieve the following objectives in the light of:

- An overview of teaching accounting in Nigerian tertiary institutions
- An overview of the accounting profession in Nigeria
- Ineffective teaching and learning of accounting by students in Nigerian tertiary institutions
- Teaching and learning methods to be adapted by teachers
- Effective learning in tertiary institutions and its impact on the accounting profession in Nigeria.

1.4 SIGNIFICANCE OF STUDY

The reason for shortage of qualified professional accountants threads from the inefficiency and ineffectiveness of training and development of young and aspiring accountants in the tertiary institutions. The faith of the accounting profession is hence, in the hands of the academicians and practitioners, professional accountants, professional bodies, government, and even the parents and guardians that will have impacted, in any little way, the accounting career of the accounting youth. This study aims to benefit the improvement of accounting training system in Nigerian tertiary institutions. It also serves as a means in depicting the actual picture to other bodies such as the government, potential employers, regulatory agencies, professional bodies and the tuition providers in the accounting sector in Nigeria regarding the problems associated and some possible points to ponder upon for an advantageous future in the life and career of a hopeful accountant.

2.0 LITERATURE REVIEW

This chapter will cover wholly issues affecting the successful Training and learning process of the young and aspiring accountants who have interest in the major. The section will also give a view in literal context, from differing views, of the impact of training the accounting youth on the accounting profession in Nigeria.

2.1 The Nigerian accounting education system

The Nigerian university education began post independence in 1961 with alumni from overseas universities. The genesis of the accounting major began with a handful of students with already designed curricula with reference given by graduates from abroad. Nowadays, modules, with reference to the ICAN curriculum, have been added to the curricula to enhance the accounting education
in the country (Okafor, 2012). This has not proven to be fruitful. Tertiary institutions now offer B.sc in accounting, M.sc and doctoral programmes in accounting respectively. Nigerian universities now constitute of faculty of management or social sciences in which includes the accounting department. Usually, an undergraduate degree in accounting constitute of finance or sometimes accounting alone. Students are usually obligated to offer courses even in liberal arts and business law to widen their career perspectives and on the job training usually a year ensuring that they are the complete package desired by potential employers. These guarantees to some certain level that graduates meet their potential employer’s requirements. (Mainoma & Arwu, n.d.).

The Nigerian accounting education system takes a holistic approach in teaching young accountants. As such, after graduation, they independently try to figure out their areas of specialisation in the accounting field. The absence of a mentor or a guardian has contributed to the reduction in interest in the profession amongst youngsters and accountants. Consequently, teaching and also the accounting major in Nigerian has been classified amongst the inferior professions. Accountants of present rather go for desk-bound jobs than work in the academia because of the pay package and other associated problems.

The accounting world is changing globally, with increase in demand for information which began after the fall of credible organizations. Nigerian accountants are not able to meet up with the demand because; they lack proper training, knowledge and basic skills. The curriculum has not been updated to bridge the knowledge gap. Courses such as corporate governance have not been included into the accounting subject combination in Nigerian tertiary education. Furthermore, subject combinations which enhance generic skills Barac & Plessis, 2014 like, communication skills, inter personal and intellectual skills have been left out (Ijeoma & Aronu, 2013).

In addition to above, required funding or not enough funding and inappropriate teaching resources and pedagogy ensued to the use of ineffective teaching methods and procedures meant to boost knowledge in students. Also under funding, is the little change paid to teachers as wages which can hardly cover for their basic needs. These usually lead to the frequently occurring “ASUU” strike by academicians in Nigerian tertiary institutions. According to National University Commission of Nigeria (NUC), which regulates the educational system in Nigeria (Abdullahi, 2010), the teacher student ratio should not exceed 1:30—that is one teacher to thirty students—in a classroom. This is not the case in tertiary institutions in Nigeria. A class can contain as many as 500 students. This is either due to the low yearly admission rate which later accumulated or as a result of number of students from different departments within the faculty offering these courses. In such cases, it is impossible to enhance on, or even improve knowledge of the students where theories, case studies and problem solving teaching methods are to be adopted. As a consequence, there are limitations in the level of education in young accountants in Nigeria.

2.2 The Nigerian accounting profession
The Nigerian accounting profession has been in existence for over five decades. Abdullahi (2010) suggested that the increase in insufficient public accountant is as a result of the failure by the professional accountants in ensuring continuous learning to keep them abreast with the current challenges facing the profession. Most importantly, illuminated by Abdullahi (2010) is integrity, objectivity,
professional cause and due care and professionalism in the accounting profession. Mainoma & Aruwa (n.d.) opined that the accounting profession in Nigeria is presently under struggle for supremacy within the existing regulatory bodies. The propagation of professional bodies stem from the inability of ICAN to produce in quantity and quality, the necessary professional accountants basic to develop the profession in Nigeria.

Also including amongst the professional bodies in Nigeria are, Association of National Accountants of Nigeria (ANAN), established in 1960 and the Chartered Institute of Taxation in Nigeria (CITN). These bodies are striving hard to, in the face of competition, to produce as many qualified accountants as possible in Nigeria.

Also included in the struggle is the Association of Certified Chartered Accountants (ACCA). ACCA is an international accounting professional body with its headquarters in Britain. Young professionals by default believe that ACCA will provide them with more career opportunities than the existing local professional bodies in Nigeria. Unlike ACCA, ICAN has taken its own approach in designing its curriculum. The ICAN curriculum fails to foresee that the development in areas such as government accounting is covered Mainoma & Aruwa (n.d.).

2.3 Ineffective teaching of accounting students in Nigerian tertiary institutions

Studies have identified the possible causes of ineffectiveness in grooming of accounting students in tertiary institutions in Nigeria. The tight curriculum of the accounting major (Barac & Plessis, 2014) contributes to the ineffectiveness in teaching the course. With the challenges facing the accounting major in the country, little research has been done to further identify these issues. Research is carried out to identify and serve as an eye opener to ways in which obstacles can be treated. The curricula can also be tailored to overcome these hindrances.

Hitherto, the accounting education in Nigerian tertiary education is not much to write about. Abdullahi (2010) opined that the accounting profession has been climbing but rather too slow up the ladder. There is however, nothing to show that such is the case. The shortage in teaching pedagogy (Okafor, 2012; Barac & Plessis, 2013; Ezeanu, 2012) has been over the years, instrumental in the reduced motivation towards the accounting major in students of the tertiary institutions in Nigeria.

Consequently, teachers are not financially, physically, mentally and socially motivated to design their own teaching methods required for different levels. They instead, use monotonous teaching methods that have been in existence, in delivering lectures without including methods such as the teaching aids, learning by discussion, out-door learning and so on. This has made hopeful accountants and classmates to make a caricature of the profession.

The poor teaching facilities used in the lecture halls have also contributed to the hindrances surrounding the accounting education in Nigerian tertiary institutions. A huge classroom can be compensated with the provision of technological facilities Radwan & Pellegrini (2010). It is very rare to find, for instance, overhead projectors in case of teaching using visual aids like the PowerPoint slides or videos to instil knowledge in aspiring accountants. On the other hand, learning by submission of assignments online using an online platform will trigger the intrinsic factor needed for students to learn in the university or polytechnic.

Another underlying factor is the size of the class per one teacher. The large class makes it impossible for teachers to identify students personally. Identification gives an idea as to the
methods of teaching to be used based on students’ personal ability to grasp in the classroom or perhaps outside the classroom environment. This will create a student-teacher relationship apart from the peer group relationship which is a necessity for learning and teaching improvements.

2.4 Teaching and learning techniques
The learning techniques clarified by prior studies (Barac & Plessis, 2014) vis-à-vis the techniques and pedagogy to be implemented are basically to enhance soft skills. These skills are in the light of; interpersonal, oral and written communications skills, intellectual skills—to mention a few. Additionally, generic skills such as problem-solving skills, real world experience skills, ability to deal with stress and meet deadlines are all under generic and experiential skills. More practical in learning processes (Barac & Plessis, 2014) are essential to implant skills needed for a working class to acquire. In order to make this a possibility, an association of both the curricula and method of student assessment should be considered. Following beneath will make sense of the meaning of each teaching and learning technique to be adopted in the university and/or polytechnic environment based on results from the need assessment undertaken.

2.4.1 Problem-based learning: Problem based solving, considered as a teaching and learning method facilitates the enhancement of critical thinking skills in students Barack & Plessin (2014). Students are able to also acquire skills such as those of principles of ethical standards, professionalism and professional skills will be gained through this aforementioned teaching and learning method. Case studies are also included in problem-based tutoring and learning method. Termed as “convergers” by Evans Guido, Patton, Forney & Renn (2010), problem-solvers rather dabble in to technical and high-tasking issues than social issues. They are extremely good in making decisions such that they have the one fit solution to every problem.

2.4.2 Group discussions: Teaching by ensuring students in groups, discuss issues concerning the course to be taught is another methods of teaching and learning not only in the university but at every level of education in the life of a student. This may also be termed as “syndicate learning” Svinivki & McKeachie (2011: 195) explained syndicate in the learning environment as formation of different groups which are assigned tasks on a particular subject by their tutors to be presented to the whole class in the next class session. Svinivki & McKeachie (2011: 195) also made mention of the jigsaw teaching and learning method which is a bit similar with syndicate method but each representative of each group is required to explain a particular area as agreed by group members to every other group. Both methods simply require students to tutor other students; it does not always have to be by the teacher only. It guarantees active learning especially when participants find these methods interesting.

2.4.3 Outdoor teaching and learning: Some students may not be comfortable learning indoors or in the classroom environment. They rather participate if they are allowed to have outdoor class sessions. The strict guidelines for example used in calculations might make it seem difficult to some students. This group of learners would desire a more divergent (Evans et al., 2010) approach of teaching and learning. In real sense, a divergent learner is an accommodator and also feels that her learning environment should also include familiarity with her peer group. Sourcing for material is of
interest and learning is everything but impossible.

2.4.4 Learning by written communication: Students are asked to write what they have been taught in class. The teacher reads the report and adjusts teaching method according to student’s response. Learning by written communication also consists of corresponding with their tutor as to what they have in mind and what kind of teaching methods they prefer. Adjustments in teaching methods can be considered based on feedback.

2.4.5 Game, simulation and role playing: There are numerous games designed in the learning environment with the goal of impacting knowledge to as many participants involved Svinivki & McKeachie (2011: 209). Typically a game or simulation is structured such that every student plays a role to draw lessons from it. A reminder is given to participants so as to not divert from the aims and objectives. Students are made to make decisions used to solve problems and get used to results attained. This teaching and learning method has proven to be useful in the learning environment.

2.4.6 Field experience: Svinivki & McKeachie (2011: 210) opined that field experience or what Barac & Plessis (2014) described as work integrated is considered as a learning technique. Field experience or work integrated is considered a realistic way of teaching and learning. Normally, students are attached to with organizations for internships to have a feel of what the real world feels like. Learning and teaching is carried out on the job. Here, skills are also acquired as explained by Barac & Plessis (2014) in the aspects of; meeting task deadlines, being able to work with group teams comprising of people from different background, able to deal with stress, and so on.

2.4.7 Learning and teaching using Technology: A book by McKinley (2010): Catanach & Feldmann (2010), explains that leaning and teaching can also be carried out using technology. Online assignments can be administered to students in searching for videos or articles used to enlighten them about a subject area. These in turn can be presented using presentation slides during class sessions. This is already a full use of technology in simple sense. McKinley (2010), further addresses that it will not be fair not to use technology students are used to develop basic skills that will guarantee a successful career Catanach & Feldmann (2010). Additionally, teachers can make use of microphones and presentation slides to deliver lectures. Students are able to hear and see clearly what the content of the class session is all about. Lastly, but definitely not the least is the use of online platforms where the syllabi or assignments Catanach & Feldmann (2010) can be posted to students using the portal of tertiary institutions. In turn, student can obtain these materials by login in and downloading for necessary action. Handing of finished work can be sent to the lecturer by mail or using the institution’s online portal. This has with proof, improved performance and increased motivation amongst students.

2.5 IMPACT ON THE ACCOUNTING PROFESSION
Training of students in this case, at tertiary educational level, requires a highly qualified teacher (McKinley, 2010) in any profession. The same also applies to the accounting profession in Nigeria and in other parts of the world. There is a training gap between what training methods are being used and what is
expected to produce a fine professional accountant in Nigeria. Before training is carried out, a needs assessment exercise is needed to know the number of students and the required training to be used.

Training young accountants according to (Okafor, 2012; Ezeani, 2012) advise that professional bodies, parents and/or guardians, and teachers are held accountable for insufficient skills desired by a prospective employer in a potential employee. It is not without facts that it is also the responsibility of accountants either in the academia or in organizations to continuously improve their skills and knowledge by continuously undergoes training. Learning is certainly not limited to the students. Teacher or tutors become experts in the accounting major and are able to mentor probable accountants—teachers of quality. There are various methods undertaken to train students in tertiary institutions in Nigeria. More qualified accountants contribute in its own way in the transformation of the accounting profession.

Moreover, integration of professionalism (Langmead & Sedaghat, 2007) in the accounting curriculum will loosen the bottleneck causing discomfort in the accounting profession. Potential bosses will see more reasons why fresh graduates should be selected with their already robust curriculum vitae at this level. Additionally, the competition gap between accountants who studied locally and foreign students will be bridged eventually. Langmead & Sedaghat (2007), undertook a an empirical study from fall 2004 to fall 2005, by introducing new a new course, Masters of Science in Finance (MSF) and the existing MBA. The results were that performance with and without updating the syllabi. It was stated that the accounting and finance department did not help in improving management conditions due to the crisis. However, those that were able to change their syllabi with the changes were able to solve management crisis.

Also on the training menu of young accountants in the tertiary institutions in Nigeria, is design of course syllabi, which will reveal certain implicit experiential and generic skills within (Barac & Plessis, 2014).

Young accountants of nowadays are lucky to be able to cope with stress level, be intellectuals which comes with the skill, able to make decision on the spot Barac & Plessis (2014). This varies between course mates; one can never have it all. Even acquiring skills from the work place is essential and also considered as training. Is it preferred when young aspiring accountants are fixed in departments that are in correlation with their areas of specialization. However, all combined can warrant that the accounting profession in Nigeria will be positively affected.

Professional bodied such as ICAN and ANAN should join efforts in ensuring that qualified accountants are produced. Rather than striving for who will have the most power. Teacher also should be encouraged to be in touch of the changes occurring and to adjust to these changes. Such will give a clear picture as to what kind of training is for which student. It is known that training needs as mention earlier is designed to meet the needs of the student. This coupled with others aforementioned with guarantee a quality education by young accountants and thereby improving the accounting profession in Nigeria.

The road towards becoming a professional accountant is however not a smooth one. At times, training might be disastrous if it does not fit the nature of the trainee or the trainee’s personality. For instance, a student can neither be forced to learn by written communication when in fact outdoor or syndicate learning will be more effective. This might push the accountant out of the profession. Reduction in
number does indeed affect the accounting profession negatively.
Still on numbers, the rate of student enrolment per session is declining yearly. Entry requirements are a bit ambiguous considering the condition of tertiary education in Nigeria. The country lacks adequate learning centres to not only widen knowledge but to also counsel students about the accounting major, what it entails and its prospects. Another disturbing issue is that of technology. There has been little or no effort in ensuring that technology is also used to educate Nigerians especially in the university. Such problems have slowed the varying systems and processes involved from enrolment to graduation of a student in the tertiary institution in Nigeria. Technology is here to stay and also promotes active learning. It is rather unfair to use this opportunity to develop the accounting profession.
Learning is one thing and effective learning is another. Learning does result in knowledge building but effective learning leads to not just knowledge building but also general development. The literature has without reasonable doubt to some extent that effective learning does impact the level and rate at which the accounting profession in Nigeria reaches its destined climax.

3.0 METHODOLOGY
This paper is theoretical in nature and aims to paint a clear picture revealing the truth about tertiary education in Nigeria. This research also aims at finding the link between the accounting education in Nigeria and its impact on the accounting profession if learning is effective. Sources include in high quantum, books, previous volumetric research manuscripts, journal articles, and authors’ experiences. Information—secondary in nature—needed were used to analyze, draw findings and conclusions.

4.0 RESULTS AND DISCUSSIONS
The awakening of accounting in Nigeria started about five decades with a handful of students who had interests in the accounting major in the tertiary institutions. Much of what was learnt already started when the British colonists were in power before independence. Post independence, a group of Nigerian students who had the opportunity to study abroad foresaw the use of the accounting major leading to the formation of ICAN. As time went by, universities began to include departments of management and business in which the accounting major up till now exists. The Nigerian accounting major takes four years to complete including an internship before becoming a graduate. The enrolment level of students into the accounting major in tertiary institutions is quite low compared to the availability of secondary school leavers. Additionally, the students already studying accounting in tertiary institutions are increasingly becoming demotivated to complete the course. The standards of curriculum is lower than international standard making it hard to compete internationally. In the working environment, desk-bound jobs are perceived as superior jobs than the academia. The accounting major itself, does not command respect amongst other majors. The consequences as a result of the global financial crisis, locally and internationally has elevated the level and spirit of a professional and aspiring accountants. In simple terms, accountants now feel that they are needed to contribute to the success of an organization by the provision of accounting information used in making informed judgement. The present condition of tertiary institutions in Nigerian has been instrumental in delaying transformation in the accounting profession. Teachers are de-motivated financially,
physically, mentally or psychologically and socially. Inadequate facilities, lack of mentorship, lack of quality funding and internal controls, to mention a few have resulting in gaps necessarily bridged if there will be expected improvements in the accounting profession in Nigeria.

Besides, there are no sufficient facilities and pedagogy required for students for effective learning. The young and aspiring accountants are our leaders of tomorrow, efforts should be invested in them to ensure that they sail through and in the end become training and qualified for the profession. This can be achieved by academicians and professional bodies and agencies are made aware that joint investment must be made throughout the course of the potential accountant’s learning process.

Without ignoring the various teaching and learning techniques to be adopted, a need assessment should originally be carried out. Such can facilitate ease in decision making process on the need capacity of the impending accountant. As a result, there will be hope for a developing accounting profession in Nigerian tertiary institutions.

At present, the accounting profession in Nigeria is taking a turn. More students have developed interests in creating the time required to undergo training and development. However, with the changes occurring at a faster rate, it has been rather an unsatisfying development. An international public accountant, for instance, ACCA, can simply be awarded the ICAN membership once confirmation has been made regarding the meeting certain requirements.

5.0 CONCLUSION AND RECOMMENDATIONS

The beginning of the accounting education in Nigeria has been explained using this theoretical research. It has come to the attention of parties involved in the development of the accounting profession in Nigeria of the challenges faced, especially after the unfortunate crisis incident. What’s more is that the fall of giants of the business world aggravated the panic within parties concerned. One good way to overcome this is to identify the causes within and rectify.

Amongst the gaps identified includes; students drop out rate or their decrease in motivation to study accounting especially at undergraduate level. Presently, the numbers of students who have enrolled for the course are not the same amount of student upon graduation. Such will drive minds begin to wonder why these things happen.

It will only take a qualified lecturer to inscribe knowledge in a student. A qualified and determined academician will, no matter the obstacle, strive hard to ensure that the learning environment is suitable. Whether it is the size of the class, poorly structured curriculum or outdated teaching and learning materials, learning will be made effective. This is so because, in reality, development of the accounting profession would rather be a tasking one. Time is needed for change to take place because change is not immediate but a gradual process. Improving the accounting profession is requires effective teaching and learning by students and academicians in the tertiary institutions.

For future studies, an empirical study should be done to further clarify issues and propose solutions regarding effective learning in the development of the accounting profession in Nigeria.

6.0 REFERENCE


