ACCOUNTING EDUCATION IN NIGERIAN UNIVERSITY: A SYSTEMATIC REVIEW OF LITERATURE ON ACCOUNTING TEACHING TECHNIQUES AND ACADEMIC PERFORMANCE

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Abstract
Accounting profession globally continue to evolve and the need to produce accounting graduate with practical skills call for attention from various stakeholders in educational sectors on the need for higher institutions offering accounting programme to provide curriculum that are practical-oriented and acceptable in business environment. The main objective of this research is to systematically review accounting education viz; accounting teaching techniques and the impact on students’ academic performance. The concern over the quality of academic staff and the knowledge of the subject being taught necessitate the need to strive on how accounting instructors are being prepared to meet the challenges of developing

Introduction
The traditional approach to teaching accounting and its impact on academic performance has formed the central plank of most academic literature. Prior experience by students in relation to accounting discipline is paramount in achieving their desire goal. There is need for accounting instructor to develop a modern approach in teaching accounting that will encompass both theory and practical. From experience, it can be ascertained that majority of these students don't have requisite knowledge of accounting at secondary school level and in such have greater impact on them at the tertiary level which in turn affect their academic performance. This has been the major concern of accounting instructors and stakeholders in Nigerian universities.
Appropriate techniques that will have impact on the students’ academic performance. This review end-up with published articles during the period 1995-2018 and make significant contributions to literature on accounting education as there are little research findings available as to relevant teaching techniques for accounting instructors in Nigerian Universities. From the review, it could be ascertained that educational authority and professional bodies saddled with the responsibility of providing academic blue-print that would place accounting education in Nigeria on limelight by designing a curriculum that are theory and practice-oriented has failed to do the needful rather, it has been more of who dominate the market amongst these bodies. Nevertheless, since accounting programme in Nigerian Universities are for the period of four years; one year could be used for industry training as applicable in other countries and also the need for government to provide adequate funding for research and infrastructural development.

**Keywords:** accounting education; teaching technique; accounting profession; globalisation; academic performance

The need to develop a curricular or combination of subjects in which students are required to pursue a degree in accounting should be tailored by those charged with the responsibility. These should be followed by accounting instructors developing appropriate teaching techniques that would have meaningful impact in enhancing students’ performance. These techniques include method of teaching, experience and teaching aids. The use of information technology is also enhancing student knowledge through online learning, virtual interface, mobile technology and digital library databases.

One important area that needs adequate attention is how accounting instructors communicate to their students. Communication skills and accounting ethics with high level professional behaviour on day-to-day contact with the students should form the basic besides providing them with accounting knowledge which form the primary objective (Braun & Sellers, 2012; Kutluk & Gulmez, 2014).

Prior learning experience is imperative for student taking accounting as discipline with Abhayawansa, Tempone, and Pillay (2012) emphasising that students approaches to learning in any discipline in the university is
influenced by prior experience and in turn result in higher grades. Further, students’ academic performance can also be measured by the quality of the accounting instructors, the enabling environment and the nature of educational tool provided by the university authority. These concerns over the quality of academic staff and the knowledge of the subject being taught necessitate the need for striving on how accounting instructors are being prepared to meet the challenges of developing appropriate techniques that will have impact on the student performance. This research builds on single university study by Okafor (2012) accounting education in Nigerian universities.

Thus, this research will provide more evidence of related literature on teaching techniques in accounting with significant impact on students’ academic performance and how findings by scholars can be reshaped in developing policies that will help accounting instructors deliver and disseminate information to enhance student achieving higher grades in their courses. This research work is timely for academics, students and stakeholders in Nigerian universities in the sense that not only student performance in accounting is retrogressing, there is also a need for urgent policies revamping accounting curriculum in our various universities that will involve market based certification. There is need also to formulate strategy and opinion to complement the experience of accounting instructors in Nigerian universities and the theories on how accounting should be taught and who should teach it.

The standard of education in Nigeria is on continuous decline as result of lack of funding by various governments from Federal to State level and outdated curricular adopted by many universities. Meanwhile, the decline in student performance in various discipline at university can be traced back to their secondary level, this according to Okafor (2012) is as a result of decline in standard of educational system in Nigeria, unskilled teachers, infrastructure decay. And where available the skilled instructors in most cases are underpaid or not motivated.

From pedagogical care angle, Bandura and Lyons (2011) revealed that when the instructors display a friendly attitude and show more care this might have positive impact in which the students are more committed to the course of study and also increase their level of performance. There finding is similar to Buttner (2004) which also indicate decline in class participation, low self-
esteem and insubordinate of students in the classroom as a result of pedagogical care.

The need for accounting instructors to be more innovative as a result of ever increasing in information technology to assist students in acquiring skills that will not only impact on their academic performance, also the type that will advance their knowledge frontier as to post-graduation jobs. Stephenson (2016) posits that accounting graduates globally are expected to have acquired technical and personal competencies at the beginning of their career. The author believes that helping students develop professional competencies has been the vanguard of many educators internationally. It is also worthy to note that, there are relatively few evidence on accounting education and techniques required by accounting instructors for effective teaching delivery that have direct impact on students’ academic perform in Nigerian university (Romanus & Arowoshegbe, 2014; Nneka, 2012; Okafor, 2012; Okoli, 2012). The above assertion is line with Lubbe and Coetzee (2018) research that document limited research in accounting education in South African, and for that reason this study is timely in providing research findings that will serve as a guide for future reference.

The major focus of this research will concentrate more on techniques required by accounting instructors and the accounting education in Nigerian universities, including the challenges associated with gender, language and technology that have direct effect on students learning. What is the ratio of students to lecturers? What are the devices available to advance the knowledge of accounting instructors? Are there guidance models or framework to help prepare instructor in teaching accounting? What training are they receiving? What is the level of qualification required to teach at university level. These questions will be tackled by reviewing relevant literature to ascertain current research findings in accounting education and relevant techniques required by accounting instructors in disseminating information in Nigerian universities.

The general objective of the study is to advance an understanding of the issues surrounding accounting education, accounting teaching techniques and their impact on students’ academic performance.

The review of literature will examine the main issues surrounding accounting education in tertiary institutions, relevant models and framework design for solving accounting problem and provide a detailed map of common and best
practices as presented in various research findings so also to contribute to area that lack devoted attention such as globalisation in accounting education and curriculum development. The need to produce a sound accounting graduate that would be able to compete with their counterpart all over the world require modern curriculum development, staff training and availability of teaching aids to ease the mode of teaching. Further, there should be continuous orientation and awareness for students in accounting programme through in-house training and inter-school debate. Nevertheless, since accounting discipline in Nigerian universities are four years course; one year could be used for industry training (internship) as applicable in other countries so that this graduate can be equipped with practical-oriented skills and this could be possible where Nigerian universities partner with companies in providing in-house-training to accounting graduates in order to meet ever increasing demand of accounting profession and learn more about business environment.

**Research Methodology**

This research has adopted a systematic approach. The use of systematic approach in this research will exploits the concept of relatability of information. A systematic approach strives to appraise and synthesis all relevant studies in a given topic. Systematic review of literature is therefore concerned with analysis of documents that best explain an in-depth study of a phenomenon, transparency, clarity and accessibility of information (Sirelkhatim & Gangi, 2015; Thorpe, Holt, Pittaway, & Macpherson, 2005).

In essence, this research is primarily qualitative in nature by attempting to interpret, investigate and categorize with an in-depth study of the phenomenon in the natural context of accounting education and identify the limitations of the document from the pool of synthesis sources whether private or public (Payne & Payne, 2004, cited in Mogalakwe, 2009). The following library databases were used to support this research: Business Source Premier, ERIC, British Education Index, Google Scholar, Elsevier, Science Direct, Springer Link and Wiley Online Library.

In addition, this approach will comprehensively identify all relevant studies by mapping out thematically to answer a particular question and assesses the validity of each study by linking different researches together that have not
been linked previously when reaching conclusion (Popay et al., 2006; Pittaway & Cope, 2007; Sirelkhatim & Gangi, 2015).

The literature that formed this systematic review was found in journals included in the Association of Business Schools (ABS) and peer-review journals within a time frame of 1995 and 2018. The search term included were systematically focused on accounting education using the following criteria “academic performance”, “accounting teaching techniques”, “accounting curriculum” and “accounting education pedagogy”. The following search term that formed part of this research was also considered for inclusion criteria, which are “accounting innovation” and “globalization in accounting”. This paper also provide findings as evidenced in prior research and highlights relevant theory to support the development of accounting education and various methodology in relation to accounting teaching techniques.

Discussion of findings

Accounting education in Nigerian universities and curriculum development

Accounting remain one of the most widely acknowledge discipline and accounting professions will play a role in economic development of any nation. A crucial issue for the development of accounting curriculum in university are mostly rested on regulatory institutions set up by law. Thus, many Nigerian universities follow the National University Commission (NUC) guidelines, this for many years failed to tackle the menace in educational system as it cannot justify the current trend in accounting profession. Thus, the curriculum should capture skill acquisition that are more practical and knowledge base research that will sharpen and broaden the behavioural attitude of students (Okafor, 2012).

The needs for professional body saddle with the responsibility for accrediting accounting courses should look into the issue of academic rank and qualification which is a serious challenge to students’ academic performance. Okoli (2012) posits that recognition of academic staff in Nigerian universities will depend on the advancement of quality and quantity of their research publications. This has been the yardstick in promoting academic staff as many lack the requisite training or practical knowledge of teaching accounting because their promotion is based on number of publication, thus ignoring
other skills require of them in preparing their lecture note and delivering a world class lecture that analyse and interpret accounting problem in lay man language and figure out solution. Cardez, Dimovski and Zaman Groff (2017) research is centred on a large cross-disciplinary sample of academic within a research-oriented university in order to investigate the relationship between research quality and research productivity impact on teaching quality. The authors, for example, are strong supporter of quality and believe that research quality have positive impact on teaching quality while research productive has no significant impact.

At a simple level, development of accounting education must be championed by accountants and accounting educators both at professional and academic level in such a way that will expose them to a strong professional ethics, confidentiality of financial and non-financial information. Accounting programme in higher institutions should encompass a logical thinking, technical skills, ethical conduct that will enable accounting graduates communicate effectively and where responsibility will be taken for their inaction. This curriculum should be designed to integrate a broad array of skills that will produce accounting graduates that are employable in any society especially where their accounting knowledge will be put to test in running the day-to-day affair of an organization.

Romanus and Arowoshegbe (2014) find that the curriculum in Nigerian universities is not flexible enough to the current trend in global accounting practices. Further, the authors believe the current setting does not incorporate the new development in accounting standards, information technology, technical skills, theoretical and this in turn affect the quality of accounting graduates in various universities.

In light of this, Romanus and Arowoshegbe (2014) provide an insight to what is currently obtainable in Nigerian universities in area of curriculum development and IT. They found, among other things, that lack of manpower proved to be the greatest challenge to accounting development in Nigeria. This is in line with Enahoro and Badmus (2013) study which revealed that the dwindling in quality teaching in most of the Nigerian universities is as a result of academic staff shortfall that resulted in excess workload. The ratio of lecturers to students, facilities, research quality has been the major parameters for accounting programmes accreditation by NUC. Meanwhile,
the level of research in accounting is not encouraging given the level of ever dynamic challenges facing accountants and academia in Nigeria. 

There is need for in-depth research in accounting education, training of academic staff so also continuous mandatory course for professional in public and private sectors. Investors all over world have lost confidence in accountants due to high level of unethical practices which led to fraud in multinational companies such as Enron, WorldCom, AIG, and Satyam (Wood & Small, 2019). This case of unethical practice not restricted to a particular country, Nigeria also not left behind in this accounting scandals involving Cadbury Nigeria Plc (popularly called Nigeria Enron), Lever Brothers Plc etc. The level in which accounting education is developed in higher institutions of learning are critical to the development of professionals in this field has many accountants occupy position of trust and are highly respected in the society.

The development of accounting education and training of professionals in accounting field in Nigeria is mostly placed in the hand of professional bodies such as the Institute of Chartered Accountants of Nigeria (ICAN), the Association of National Accountants of Nigeria (ANAN), the Chartered Institute of Taxation of Nigeria (CITN) and Nigeria Accounting Association (NAA). Theses bodies over the year failed to provide blue-print that would place accounting education in Nigerian Universities in limelight by providing curriculum that are theory and practical base and produce accounting graduates that are globally recognized. It has been more of who dominate the market among these bodies. According to Okafor (2012), the fundamental approach to accounting education in Nigeria is to provide a liberal education that outline core accounting courses with that of management sciences which will enhance the student performance where accounting information is used for decision making.

The Nigerian University curriculum should be designed in line with the global practices, with the objective of integrating technical skills acquisition, ethical knowledge and information technology in order to prepare future accountants that have impeccable character and always respect the rule of law in discharging their duty to the society. The need for change in accounting curriculum also demands for better learning environment. This method of learning should not too exposed the students to memorizing the course content but their ability to engage in vigorous in-class discussion and performance evaluation through classroom feedback from questionnaire.
Thus, accounting education in Nigerian university is shortfall of all these identified attributes to produce high quality accounting graduates that are equipped with necessary skills in adding value to business entity.

**Accounting teaching techniques and academic performance**

Although what is perceived as a good teaching techniques depend on students understanding of the subject matter and their performance evaluation and whether this is justifiable on the instructor ability call for adequate attention. In terms of student evaluation of instructors as performance measurement for quality teaching, and in a more practical way as put forward by Franklin (2016) revealed three evaluation approaches that will be free from bias in order to aid teaching and coaching quality. The first approach according to Franklin is to provide a different standard evaluation in which instructors behaviour are evaluated on closed-end assessment by students as mostly used in various colleges by benchmarking with a blind peer review of teaching materials that would be screened by different instructors from a different university of the same department of equitable quality. The second approach is that survey from students can be effectively assessed through blind peer review that is free from bias and that is openly evaluated by different instructor from the blind peer review. The third approach is that colleges can also improve blind peer review with a peer teaching evaluation from colleagues’ within the university environment in order to provide an evaluation that is free from bias. Meanwhile, Hornstein (2017) report that student evaluation of instructors teaching style/method through surveys should not be the yardstick for tenure elongation or promotion because it does not reflect the true picture of their performance/or teaching quality.

Graham (2013) posits that if accounting education is to be developed it must first be recognized as a ‘language’, help the students understand the material consequences of this language by sharpening their horizon as to critical thinking and by providing them necessary accounting skills that are requisite in analysing the financial statements through class demonstration.

In another development, Ullah, Kimani, Bai, and Ahmed (2018) research was centred on content analysis to uncover how accounting modules are designed across UK Higher Education Institutions (HEIs). The authors identified that post-1992 curriculum lack some innovative issues in accounting such as “business ethics and business accountability, a computer based accounting (accounting software) which are considered as key requirement by prospective employer in the current business environment”. In light of this, many researchers have drawn attention of teaching techniques on relevance of textbook content (Laksmana & Tietz, 2008; MacDonald & Richardson,
2011) and that there is ever increasing in memorisation by students in accounting programme (Ali, Kamarudin, Suriani, Saad, & Afandi, 2016).

**Problem-Based Learning**

In early 80s attention had been drawn on learning technique such as Problem-Based Learning (PBL) which is rooted in clinical science curriculum and attested by researchers as the best approach to instil knowledge in students is now deeply applied in accounting education (Milne & McConnell, 2001). This is where curriculum is built around real-world problems that enable student to answer “what” need to be done and “how” it should be done in real life situation.

In line with this, Milne and McConnell (2001) provides an extensive literature on PBL as effective teaching techniques in accounting education by concluding that “PBL approaches appear to be particularly suited to bridge the gap between tertiary education and life as a professional, and that accounting educators need to seriously consider such an approach as a means to organising their case study material”. Stephenson (2016) explored qualitative study using the implementation of Wenger’s (1998). The study found, among other things, that accounting professionals are expected to display effective problem-solving and perception skills approach using professional judgement for decision making. Meanwhile, Jalani and Sern (2015) proposed example-based-knowledge learning (EPBL) an extensive of PBL which the authors believe will enhance “student knowledge acquisitions, learning transfer, and mental effort during learning, as well as increasing their learning efficiency” and Hassall and Joyce (2014) proposed open-ended learning materials by adopting a more holistic approach that is different to those used in traditional method of teaching, learning which will be task-based and more centred on students’ needs and also help accounting instructors in mentorship and that students with lower grades may likely not attend lectures at the end of semester and such student should form the central plank at which instructors based their learning techniques (Wolbring & Treischl, 2016).

**Critical thinking in accounting education**

Researchers, accounting instructors and professional bodies begin to pay more attention on critical thinking as an important approach for students’ academic performance (Carmona, 2013; Chabrak & Craig, 2013). It is a sense of reasoning that is aimed at reflective thinking and fact findings. Generally, critical thinking includes innovation, creative problem solving, opportunity recognition that help one evaluate and interpret ideas and providing solutions needed to complete tasks (Cunningham, 2014).
Chabrak and Craig (2013) called for a reform in accounting curriculum that enable accounting instructors inculcate critical thinking and imagine in their student in order to make them more professional when faced with daunting task. In addition to Chabrak and Craig (2013) on critical thinking, Carmona (2013) provides different approach in which accounting instructors can imbibe critical thinking in their students by:

...adopting a comprehensive approach to critical thinking rather than designing standalone courses, problematizing student goals to achieve success in their professional lives, framing discussions along the fraud triangle (that is, incentive/pressure, opportunity and rationalisation), and discussing the interactive effect of technical knowledge and managerial skills and values (p.118).

Also, Sangster (2014) document another method for academic performance, that is, to include accounting theory into curriculum in order to encourage the development of critical thinking which by implication, now form part of accounting curriculum in Nigerian universities. However, the question is how it is taught and who should teach it, the resources and pedagogical approach required all needs to be documented as it is an aspect of accounting that need experience instructors who can explain the complex nature of the course content that involve accounting rules and principles, this if achievable is road to successful academic and professional career.

**Globalisation and accounting education**

The development in accounting education as a result of globalisation creates linkages among scholars across the global. This development has created opportunities for professional accountants, academics and capital markets. Globalisation can simply be defined as a rapid growth in information and communication technology, innovation and movement of labour that result in trade expansion and cross border investment.

Globalisation in accounting education is fast becoming a recognised field as result of financial crisis that have rocked multinational companies and affected many capital markets and also the growing nature of cross border transactions that makes it possible for comparability and transparency of financial information presented by companies to users of accounting information (Needles, 2010). This development paved way for a standard called International Financial Reporting Standards (IFRS) that is generally applied in more than 120 countries (Melville, 2017). Needles (2010) revealed that IFRS has eliminated wasteful in international reconciliation, improve audit efficiencies, and enhance accounting profession through continuous
training. Cunningham (2014) research called for need to include IFRS in accounting curriculum. Meanwhile, IFRS is now fully integrated in accounting curriculum of university offering accounting programme in Nigeria so that accounting graduates from various higher institutions of learning will be equipped with both theoretical and practical knowledge required in applying these standards in their professional career. However, this required an in-depth knowledge of the standards by accounting instructors and in turn calls for retraining of accounting instructors in Nigerian universities on the practicability of IFRS as this is the core aspect employer expected from accounting graduates. Needles (2010) revealed that majority of accounting instructors faced daunting task of teaching principle-based standards to students and conclude that instructors can use case studies to test students understanding of the standards

From practical experience within the university setting, students complain more on breadth of the course content and whether it is attainable within 2-semester to acquire knowledge of this standards as it is applicable at undergraduate level in various universities in Nigeria and this is not only on the students side, also many senior faculty members also shy away from the course because it is time consuming, broad and required practical knowledge of the standards leaving it for junior faculty members. This scenario call for the attention of various professional accounting bodies and accounting education commentators in Nigeria as a matter of urgency provide training to accounting instructors by collaborating with various universities, NUC and Tertiary Education Trust Fund (TETFund) saddled with the responsibility of providing research grant to university - this will help accounting instructors beyond textbook content of teaching IFRS and provide them necessary resources to equip their knowledge and skills of these standards that will enhance their teaching technique and will help them make impact on both students’ academic success and professional career. How these standards should be applied in business environment is what is needed by students and required by employers.

**Information Communication and Technology in Accounting Education**

Information and communication technology (ICT) is imperative in modern day accounting profession and the need for accounting curriculum to be designed in order to promote technical skills amongst accounting graduates also call for urgent attention in Nigerian universities. The use of social media in promoting academic excellence and enhancing performance of accounting graduates has become one of the most important aspects of communication in various tertiary institutions globally such as Video Conferencing, Blog, Facebook, and WhatsApp. Coetzee, Schmullian and Coetzee (2018) explored
undergraduate accounting students’ perceptions of web conferencing-based tutorials on academic performance in South Africa. They found that majority of the students positively support web conferencing as beneficial teaching and learning intervention that enhance their academic performance. The use of accounting packages and other spreadsheet applications in various organisations for payroll necessitate an urgent need for accounting curriculum to be tailored in line with global trend and in such accounting graduates should be provided a practical knowledge to meet the expectations of their employer because the world is now globally driven by ICT and the business environment is also globally competitive.

Accounting is a financial language and accountants all over the world should be efficiently and effectively communicate financial information to users in plain language that can be easily understood. Emergence of ICT has been the greatest challenge to traditional method of teaching, however, it makes university instructors to be more flexible in giving feedback on assignments, make learning more convenient and interactive amongst students more possible in respective of their location. However, its usage and application by accounting instructors in Nigerian universities is at very slow pace due to lack of internet facilities, poor power supply, student background in the use of computer and even where such programme is included in accounting curriculum there is still resource deficiency and ICT expertise continue to be in demand. Coetzee et al. (2018) study also revealed lack of internet penetration to hinder learning process among South African students.

Salome and Chukwunwendu (2014) investigated the integration of ICT in accounting education instruction using questionnaire of 14 full time accounting educators from Afe Babalola University and that of Ekiti State University both in Ekiti State. The authors concluded that based on the questionnaire sampled from the two universities, it could be ascertained that the use of ICT in promoting academic excellence in teaching and learning of various accounting courses has helped accounting instructors in effectively discharge there academic duties.

Paechter, Maier, and Macher (2010) and Oye, Salleh, and Iahad (2011) suggest that university should embark on ICT awareness and training of instructors on the importance of e-learning for academic performance. In an earlier study, Dowling, Godfrey, and Gyles (2003) revealed that the use of ICT for teaching delivery enhanced students’ academic performance, and that instructors are more technologically oriented in the quest for enhancing students’ academic learning through ICT (Waycott et al., 2010) and that “technology has not significantly changed what is taught in accounting education programs or how accounting educators teach, emphasizing a point
that has been made numerous times in the literature” (Apostolou, Dorminey, Hassell, & Rebele, 2017, p.3)
Another area to consider is how prepared are academic staff to the usage of e-learning in various universities as there are cases that many academics have had no formal training and little experience in ICT for effective teaching delivery (Salmon, 2000).

Conclusion and recommendations
This study was carried out to document available research findings on different teaching techniques for accounting instructors at university level and the design of accounting curriculum for undergraduate courses that incorporate both theory and practice-oriented. Given the abundant literature on teaching techniques and curriculum development at tertiary level, the systematic review provides enough insight as to how accounting instructor can improve on their teaching method in order to enhance students’ academic performance. Therefore, there is need to provide standard evaluation for accounting instructors as proposed by Franklin (2016) where students evaluate their performance through survey, blind peer review of teaching materials by external assessor from different university of equitable quality and also the same blind peer review from another assessor from the same university as that of the instructor in order to provide evaluation that is free of bias. Furthermore, Nigeria accounting instructors should develop their skills beyond textbook content and enhance their teaching method using PBL approach as documented by (Milne & McConnel, 2001).
On curricular issues in Nigerian Universities, there is need for regulatory bodies to design accounting curriculum in line with global practices and encompasses broad array of skills that will produce accounting graduates that are globally employable rather than only providing them textbook content. However, there are numbers of challenges facing curricular design in Nigerian universities and accounting education in general from lack of funding to shortage of manpower and if there are no quick interventions from various stakeholders in the educational sector such as NUC saddled with responsibility of curriculum design and course accreditation (lecturer to students ratio, level of infrastructure and research quality), TETFund (for providing research grant and other inventions for infrastructural development) as well as other accounting bodies such as ICAN, ANAN, CITN (for conducting professional exams and accreditation of accounting programme) to as a matter of urgency provide academic blue-print in line with global best practices and training of their members on a continuous basis, and also the need for government to fund the educational sectors and
provide regulatory framework for educational development so that her graduates are globally attractive to employers of labour. This research calls for empirical study that will focus more on development in accounting education and different teaching techniques available to accounting instructors in enhancing academic performance as available findings shows that this area of research has not been well-explored in the Nigeria context. Similarly, Lubbe and Coetzze (2018) revealed that the level of research in accounting education in Africa is at developmental stage and that academics have digressed from providing cutting-edge research on accounting education. More important, Boyce, Greer, Blair, and Davids (2012) research provide a well-documented findings that calls for total holistic approach to accounting education which encompass the content and practice of classroom activity, with adequate care and attention from accounting educators. The authors draw the attention of Accounting Department Heads, accounting faculty, profession bodies, and accreditation agencies on the need to include social, critical, environmental and ethical perspective in accounting curriculum development for greater impact on students’ academic performance.

References


