

**Accounting Education and Moral Competency of Accounting Students in Federal
Polytechnic Ilaro, Ogun State, Nigeria**

**Ibrahim ABUBAKAR
LCU/PG/001522**

**Being a Presentation to the Department of Management and Accounting, Faculty
of Management and Social Sciences,
Lead City University, Ibadan, Oyo State.
Nigeria**

**In fulfillment of the Requirements for the Award of Masters of Science (MSc.)
Degree in Accounting.**

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Certification

This thesis entitled “Accounting Education and the Moral Competency of Accounting Student in Federal Polytechnic Ilaro, Ogun State, Nigeria” was carried out by Abubakar Ibrahim with Matric No. LCU/PG/001522 in the Department of Management and Accounting, Faculty of Management and Social Sciences, Lead City University Ibadan, Nigeria under my supervision.

Dr. J. A. Adejuwon
Supervisor

Date

Dr. T. M. Akinbo
Head of Department

Date

Dedication

This research work is dedicated to God Almighty.

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Abstract

Moral competence serves as the bedrock of the accounting profession. This is because the general public places a high level of faith in the trustworthiness and faithful representation of the information that accountants which is critical for sustaining the profession's reputation and legitimacy. Due to the abundance of accounting scandals around the world during the past 20 years, its reputation and credibility have come under scrutiny. As a way to reverse this trend, accounting scholars have identified tertiary-level accounting education as a viable strategy to develop a new generation of morally competent accountants who will restore the public's faith in the integrity of the profession. It was against this backdrop that this study examined the impact of accounting education on the moral competencies of accounting students enrolled at the Federal Polytechnic Ilaro, Ogun State. The study adopted a cross-sectional survey research design based on the Deontology theory whereby open-ended ethical scenario-based questionnaires were distributed to 175 HND 2 accounting students in order to collect data on their perceptions of accounting education at the Polytechnic as in order to measure their moral competencies. Cronbach alpha of 0.81 for both questionnaires demonstrated their reliability as data collection instruments. Data on accounting education was also collected through a close-ended questionnaire survey of 12 accounting lecturers at the Polytechnic. Descriptive statistics was employed to analyse the demographic data of the respondents while multiple regression analysis was used to test the study's hypotheses. The study found that accounting education had a considerable influence on accounting students' moral competencies in terms of their honesty, objectivity, competence, confidentiality and professional behavior.

Keywords: Accounting education, moral competency and accounting profession

Word Count: 257

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List of Acronyms

Abbreviation	Meaning
BACJFSA Agency	Business Accounting Council of the Japanese Financial Services Agency
BSCs	Business Support Centres
CBN	Central Bank of Nigeria
CICA	Canadian Institute of Chartered Accountants
CIRD	Centre for Industrial Research and Development
COSO	Committee of Sponsoring Organisations
ID	Identification
MRR	Minimum Rediscount Rate
MSME	Micro, Small and Medium Enterprises
NBCI	Nigerian Bank for Commerce and Industry
NBTE	National Board for Technical Education
NIDB	Nigerian Industrial Development Bank
NUC	Nigerian University Commission
NYSC	National Youths Service Corps
OGSCOFED	Ogun State Cooperative Federation Limited
ROA	Return on Assets
ROE	Return on Equity
ROS	Return on Sales
SEEDA	Science and Technology Entrepreneurship for Economic Development in Africa
SMEDAN	Small and Medium Enterprises Development Agency of Nigeria
SMEs	Small and Medium Enterprises
SPSS	Statistical Package for the Social Science
SSA	Stabilization Securities Account
UAC	United African Company
UK	United Kingdom
USA	United State of America

Chapter One

Introduction

1.1 Background to the Study

Competence in moral matters serves as the bedrock of the accounting profession. This is because the general public places a high level of faith in the information that accountants give, which contributes to the profession's growing reputation and legitimacy. Nevertheless, the accounting profession has been plagued by a number of scandals over the past two decades, such as the scandal involving Worldcom, the scandal involving healthsouth, the scandal involving Freddie mac, the scandal involving Lehman Brothers, and the scandal involving Satyam.

WorldCom is an American telecommunications firm that has become embroiled in one of the most serious scandals in the annals of United States history. It was able to accomplish this by making strategic use of its financial data, which resulted in a \$4 billion increase in the company's profitability before taxes. The management of the company and the chief financial officer were responsible for this fraudulent accounting conduct¹.

The United States Security and Exchange Commission accused one of the nation's major providers of healthcare services (healthsouth) of engaging in fraudulent accounting practises that cost \$2.8 billion. The SEC has leveled the accusation against the corporation that it has inflated the company's income and profit². The deception was carried out with the assistance of the worker in order to grossly overstate the earnings of the firm and to entice a greater number of investors.

The Federal Housing Mortgage Loan Institute, more often referred to as Freddie mac, is an organisation that receives financial support from the federal government. Its actual

profit was \$5 billion lower than what it reported. The incident was caused by a lack of accounting expertise and management of internal controls³.

Lehman Brothers is one of the most important investment banks in the United States. In 2008, the firm had a severe financial crisis, and it was then that it was discovered that the corporation had concealed a loan worth more than \$50 billion. Because of this, the firm became involved in one of the most significant bankruptcies in the annals of the history of the United States, despite the fact that it held assets worth more than \$600 billion at the time⁴.

Because of these crises, the subject of reestablishing the moral integrity of the accounting profession has risen to the top of the agenda for both policy makers and practitioners in the field, as well as instructors of accounting students. One approach that has been proposed is to incorporate more ethical instruction into the accounting curriculum at every stage, from the undergraduate to the postgraduate level and even into continuing education for accountants who are already in practise. The following are some particular examples of projects now underway throughout the world with the goal of enhancing ethical instruction in accounting courses.

Following a string of accounting scandals, the accounting board, which is part of the International Federation of Accountants, attempted to implement various cultural shifts across all industries, including the media, restaurant business, healthcare industry, and banking industry. The findings of an investigation into culture and morality have been used to help restore the confidence and integrity of accountants working in both the commercial and public sectors, and a new standard board has been established to help improve accountants' behaviours. The Certified Public Accountant of Australia (CPA Australia) is an organisation that was established to safeguard the ethical standards of accountants in Australia and to deal with any instances of misconduct or accounting

scandals that may occur in Australia⁵. The group has reached the decision that it will not put up with any instances of fraud or corruption within Australia. Any instance that has been uncovered ought to be reported to the appropriate law enforcement body that is responsible for controlling cases of fraud and corruption.

In the meanwhile, accounting professors are of the opinion that the scandals have assisted them in highlighting the fundamental significance of accounting to their students. In order for this to have any kind of an effect, there has to be an introduction of some new relevant courses that are geared on encouraging accounting students. They have a responsibility to investigate the social, political, and ethical repercussions of the accounting decisions they make. Before graduating and entering the workforce, it is highly recommended that students complete some sort of ethics training.

When it came to responding to these accounting crises, the most important stakeholders in Nigeria's accounting profession were not left out in the cold. The Institute of Chartered Accountants of Nigeria has proposed an amendment to the act and style in order to enhance higher education and reduce the likelihood of conflicts caused by unethical behaviours. This will be accomplished by instructing accountants on appropriate ethical conduct prior to their first day on the job in businesses or other types of organisations⁶. This is done so that the integrity and credibility of the accounting profession can be improved as a result. There has been an increase in the amount of support given by accounting organisations and businesses to accounting students in the form of teaching resources.

Therefore, it stands to reason that elevating the proportion of time devoted to ethics instruction within accounting curriculum will lead to an increase in the level of moral acuity possessed by students graduating into accounting careers. However, the efficacy of a policy needs to be demonstrated by empirical data, and the purpose of this study is

to give such evidence in the context of a Nigerian polytechnic called the Federal Polytechnic Ilaro.

1.2 Statement of the Problem

In recent years, the accounting profession has been confronted with a variety of issues that can be attributed to a general lack of moral competence within the field. Cecilia Ibru (Oceanic Bank), Abdulrasheed Maina (Pension Fund), and Ndidi Okereke (Nigeria stock Exchange) are a few examples of those who have tarnished the image of the accounting profession in Nigeria over the past few years due to a rash of accounting scandals that have led to the misappropriation of billions of Naira by greedy corporate executives helped by equally greedy and corrupt accountants.

There is less motivation and exchange of resourcefulness for the instructors due to the school curriculum, which impacts the accounting education system in Nigeria. Cooperation across higher institutions is decreasing, and accounting staff and practitioners' performance is likewise falling short of expectations. The method of instruction does not correlate with the way things are done today. In the process of recruiting new lecturers, there is a lack of transparency and honesty, making it difficult for administrators to determine which candidates are qualified to instruct accounting education classes. These classes are intended to provide graduates with a solid foundation and prepare them for success in the job market⁷.

Studies that have been conducted in the recent past on accounting education in Nigeria have often concentrated on determining how the amount of information acquired impacts the overall performance of students enrolled in universities and colleges of education. To the best of this researcher's knowledge, none of them focused on the influence of accounting education on the moral competencies of students, particularly in the context of the polytechnic education system. This research therefore aims to address

the gap by providing a progress report on how effective accounting education is in the polytechnic system in producing accounting students with a high level of moral competence. The ultimate goal of this research is to hopefully begin to reverse the inadequacies that are endemic in the Nigerian accounting profession. The research has a tendency to concentrate on certain classes that will provide students at polytechnics with an additional benefit to their moral competence. Accounting techniques such as primary of account, financial accounting, auditing, quantitative analysis, forensic accounting, management accounting, and cost accounting are some examples.

1.3 Aim and Objectives of the study

The goal of this research is to establish the extent to which students majoring in accounting at the Federal Polytechnic in Ilaro, Ogun State, have benefited morally from the knowledge they have received in the field of accounting. In order to accomplish this goal, the study aimed to accomplish the following five things:

- i. To assess the influence of accounting education on the integrity of accounting students enrolled at the Federal Polytechnic, Ilaro, ogun state
- ii. To determine the effect of accounting education on the objectivity of accounting students enrolled at theFederal Polytechnic, Ilaro, Ogun State.
- iii. To analyse the link between accounting education and the professional competence and due care of accounting students enrolled at the Federal Polytechni, Ilaro, Ogun State.
- iv. To investigate the impact of accounting education on the confidentiality of accounting students enrolled at the Federal Polytechnic, Ilaro, Ogun State.
- v. To examine the influence of accounting education on the professional behavior of accounting students at the Federal Polytechnic, Ilaro, Ogun State.

1.4 Research Questions

In accordance with the purpose of this investigation, the following inquiries served as the investigation's primary research questions: What kind of impact does receiving an accounting education have on a student's moral compass while they are enrolled in accounting classes at the Federal Polytechnic in Ilaro, Ogun State? In order to get an answer to this issue, the research looked into the following five specific areas:

- i. How does the accounting curriculum affect the moral compass of students majoring in accounting at the Federal Polytechnic in Ilaro, Ogun State?
- ii. Does education in accounting have any influence on the objectivity of accounting students who are enrolled at the Federal Polytechnic in Ilaro, which is located in Ogun State?
- iii. Does the education that accounting students get at the Federal Polytechnic in Ilaro, Ogun State, have any connection at all to the professional competence and duty of care that accounting students demonstrate?
- iv. How does the education that accounting students receive at the Federal Polytechnic in Ilaro, Ogun State affect the students' ability to keep the information they learn confidential?
- v. Does education in accounting have any effect on the professional behaviour of accounting students who are enrolled at the Federal Polytechnic in Ilaro, which is located in Ogun State?

1.5 Hypotheses

In accordance with the study's five goals, the following five null hypotheses have been formulated for it as part of the research:

H₀₁: Accounting education has no influence on the integrity of accounting students enrolled at the Federal Polytechnic, Ilaro, Ogun State.

H₀₂: Accounting education does not affect the objectivity of accounting students enrolled at the Federal Polytechnic, Ilaro, Ogun State.

H₀₃: There is no relationship between accounting education and the professional competence and due care of accounting students enrolled at the Federal Polytechnic, Ilaro, Ogun State.

H₀₄: Accounting education has no impact on the confidentiality of accounting students enrolled at the Federal Polytechnic, Ilaro, Ogun State.

H₀₅: Accounting education does not influence the professional behaviour of accounting students enrolled at the Federal Polytechnic, Ilaro, Ogun State.

1.6 Scope of the Study

The accounting student from Federal Polytechnic Ilaro is the subject of this research, which has a limited scope that focuses on that school. The research work will focus on full-time HND 2 students (graduating students that have had four full years of the accounting curriculum only), and has acquired the knowledge of principal of account, financial accounting, auditing, quantitative analysis, forensic accounting, management accounting, and cost accounting in their undergraduate level.

1.7 Significance of the Study

The study encourages the government of Nigeria to place a much greater emphasis on the accounting education system in the country, particularly the polytechnic system. This is due to the fact that the majority of students' accounting skills improve during their time in polytechnic before they move on to university. Because not all professional accountants have degrees from universities, this provides teachers with an additional

reason to promote students who are enrolled in polytechnics. Instead, we have a large number of highly trained accountants who all received their degrees from the polytechnic. According to the findings of the study, confidence in accounting education begins at the polytechnic level rather than the university level.

1.8 Operational Definition of Terms

Accounting Education: This refers to experience and practise in learning how to learn, in addition to being a component of education for business. The purpose of providing students with an education in accounting is to better prepare them for careers as professional accountants.

Moral Competence: The term "moral competency" refers to both the emotional propensity to engage in selfless acts as well as the cognitive capacity to evaluate moral dilemmas in a rational manner. A hypothesis of the progression of morality via five stages is suggested.

Accounting Ethical Dilemma Instrument: The accounting ethical dilemma instrument describes a scenario in which a challenging decision must be made between two potential courses of action, each one of which involves violating a moral principle. To put it another way, there is no way to come out on top when presented with an ethical conundrum. Or you are damned if you do, and damned if you don't.

Integrity: The habit of being honest and demonstrating a persistent and uncompromising devotion to strong moral and ethical principles and ideals is what we mean when we talk about integrity. Integrity is also known as moral and ethical fortitude.

Polytechnic: A polytechnic is a type of educational institute that focuses more on the practical applications of the arts and sciences than on traditional academic disciplines.

Endnotes

¹D. P. Sorensen & S. E. Miller, “*Financial accounting scandals and the reform of corporate governance in the United States and in Italy*,” **Corp. Gov.**, 17(1), 2017, 77–88

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³M. Islam, N. Seitz, J. Millar, J. Fisher, & J. Gilsinan, “Fannie Mae and Freddie Mac: A case study in the politics of financial reform,” **J. Financ. Crime**, 20(2), 2013, 148–162

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⁵F. Authors, “Article information :,” 2014.

⁶F. Authors, “*Asian Review of Accounting Article information : Accounting Academics ’ Teaching Self-Efficacy and Ethics Integration in Accounting Courses : A Malaysian Study Abstract*,” 2017.

⁷R. Baker, S. Wick, R. Baker, & S. Wick, “*Curriculum A narrative on integrating research and theory into undergraduate accounting curriculum*,” 2019, doi: 10.1108/MEDAR-03-2018-0303.

Chapter Two

Literature Review

In the second chapter of this research work, the conceptual framework, the theory of the study, and the theory that we adopt for the research are all broken down into their component parts and discussed in detail. Lastly, there is a discussion of some earlier works on accounting education that may be found under the heading empirical.

2.1 Conceptual Review

2.1.1 Accounting Education

One definition of education describes it as "the process of transmitting knowledge about a particular subject in a structured and methodical manner, generally through formal organisations such as primary, secondary, and tertiary institutions" ⁸. The transmission of accounting knowledge in an organised and methodical fashion through official educational institutions can therefore be understood to be the definition of accounting education. In the context of this study, "accounting education" refers to the understanding of accounting acquired through attendance at a polytechnic.

Universities in the United States of America began offering courses in accounting. At the time, the purpose of these courses was to make the practise of accounting more comparable to the practises of law and medicine². In the school for professional accountants, there is a high level of tolerance for the discipline that must be observed. Instead of concentrating on other types of training offered by the industry, the people who developed accounting university programmes put the majority of their attention on technical instruction and the professional accounting exams. Apprenticeship was the primary kind of instruction available to accountants throughout the latter half of the 18th

century and the early years of the 19th century. The aspiring new accountant will get knowledge by seeing and taking note of the work done by the experienced accountant.

During the 1800s and 1870s, independent commercial business schools were the primary educational institutions for accounting students⁹. The traditional custom high school focuses exclusively on freshman and sophomore level coursework. When a student has an interest in business or any other kind of commercial activity, they will sign up for classes at the commercial business school¹⁰. Many young people in the country are opting to relocate to urban areas in search of better employment opportunities now that the economy of the nation as a whole is expanding rapidly. The majority of young people who have completed either elementary or secondary schooling are required to participate in some sort of business training in order to increase their level of expertise and improve their chances of finding employment. They will gain valuable understanding about business in a relatively short amount of time at the school of business. They only needed to learn bookkeeping, mathematical computation, and uses of handwriting in order to fulfil the requirements of the syllabus. After some time had passed, they developed the typewriter as well as shorthand and typing classes. Additionally, they are able to accommodate adults who require additional accounting training. The students are allowed to choose whatever topic they would like to focus their attention on for their academic pursuits. Students in business schools tend to learn more quickly than students at other types of schools because there is less stress involved.

In the decades that followed the end of the Civil War, enrollment at commercial business schools was significantly higher than enrollment at colleges. This trend continued well into the 20th century. During this time period, the economy of the nation has been expanding steadily, and during this same time period, it is possible to be successful without earning a degree or credential of any kind. At first, the higher

education institution did not place a great emphasis on the accounting education; however, after seeing the success that the business school had been having, the institution made the decision to join the business school and adopt accounting education into their system¹⁴. In the year 1881, the University of Pennsylvania established the very first business school, and two years later, in 1883, they offered their very first class.

Education in accounting is most accurately thought of as education in business. Accounting is a component of management that fosters self-understanding; it contributes to decision-making in the financial market and provides the outcome of how to manage it.

Education in accounting should provide an explanation of the methodical approach to giving directives in order to enlighten accountants. Accountants will be able to acquire more knowledge and get the professional qualification that is appropriate to them thanks to the instruction that was provided to them. This education is pursued with the goals of accumulating more knowledge and elevating the level of effort put out by accountants². In order to become a great accountant, you need to be diligent in your work, have consistent training with accounting software, and have the capacity to persevere through any difficulty.

Therefore, the progression of accounting education ought to originate from a consistent link and interaction between the academic community and the professional accounting community. It ought not to be referred to as a conclusion in and of itself, particularly in the development of a good accountant, but rather as a means to a goal, which is to foster responsibility in both the public and private sectors of the economy⁵. Nigeria being a fast-growing country, needs a well-developed accounting profession to facilitate her development process³.

For this research study, accounting education is conceptualised based on the four ethical standards of professional accountants.

2.1.2 Lecturer Competence

Competency can be defined as the capacity to use or deploy a set of related knowledge, skills, and talents in a specific work scenario in order to successfully complete "important job functions" or tasks. This ability can be thought of as the ability to use or deploy a group of related capabilities. The abilities and information that provide a lecturer the ability to be successful in the classroom are referred to as their "lecturer competencies"¹⁵. To promote student learning, teachers must be trained in a variety of teaching abilities, allowing them to work with students who have a variety of learning styles.

A competent lecturer is well-versed in all aspects of education, such as the social contacts, professional knowledge and relationships, moral character, and mature personal attributes involved in the field.

2.1.3 Method of Teaching

Education is a beacon that points humanity in the proper way for growth. The goal of education is to develop a student's reasoning skills, general knowledge, and sense of independence in addition to their literacy. It is possible to make progress in any field when there is a willingness to adapt. Both teachers and students can strengthen their creative thinking. The underlying principles, pedagogy, and classroom management tactics that are utilised in the classroom are referred to as "teaching technique," and the term "teaching technique" is used interchangeably¹⁶. A multitude of factors, such as your educational philosophy, the demographics of your classroom, the topic areas you teach, and the mission statement of your school, all have an impact on the pattern of your lectures. Teaching methods are an essential component of both the teaching and

learning processes because they not only define the activities that take place during the teaching process but also the quality of those activities, as well as communicate an implicit message regarding the nature of teaching, how children learn, and the nature of knowledge⁸.

2.1.4 Environment Conducive to Learning

The school is a unique social setting where children's education, training, and personality development—who are the future assets of a community—are created and managed by appropriate training techniques, suitable physical space, and a supportive psychological environment. Students who are socializing need a positive environment and role models in order to perform better. Schools have a tremendous influence on students' development since they are the first model that shapes their personalities⁹. Education experts and educational psychologists of teaching and learning concur that having a goal, appropriateness of the physical and social environment of the classroom, motivation of teachers and students for teaching and learning, the students' cognitive, emotional, and motor preparation, sound management of the class by teachers, their expertise in the subject, and their passion for their work and the students' progress are all necessary components of effective education. As a result, the physical space of the school is crucial for learning and education from a social perspective as well as in terms of spatial quality¹⁰. According to research, having students actively participate in their education has been shown to increase their levels of attention and focus, as well as support higher levels of student achievement, promote meaningful learning experiences, support greater levels of student achievement, and push students to practise higher-level critical thinking abilities¹¹.

2.1.5 Curriculum

All curricula are the result of thoughts about what should be taught and learnt as well as the most effective methods for carrying out and then certifying such teaching and learning. As a result, the fundamental query driving the design and development of all curriculum is frequently viewed as "What knowledge is of highest worth?" -since it seems that education should represent the knowledge that is most valuable. Students gain experience and improve their subject matter and applied learning abilities by working through a series of structured experiences that are based on a set of criteria¹². The purpose of the curriculum is to help each child or young person become academically proficient, have a personality marked by self-assurance, be a responsible citizen, and be able to effectively contribute. These four capabilities comprise the curriculum's overarching goal.

The following is a list of the various accounting courses that can be found in Nigeria's polytechnics.

1. Auditing
2. Principles of Accounting
3. Accounting for management purposes
4. Cost Accounting
5. Professional Responsibilities
6. Advance Taxation
7. Management Information System
8. Business Finance
9. Financial Accounting
10. Business Statistics
11. Principle of Management.

Auditing

It is said that auditing is the method and process of examining the accounting data of a company, either private or public, to determine whether or not the organisation operates in accordance with the rules and regulations controlling body known as financial accounting standards⁶.

In certain instances, the business or company will ask for the assistance of an independent third party, in the form of an external auditor, to evaluate the company's accounting records and provide a verdict based only on the facts presented. According to the norms and regulations, it is mandatory for any and all financial data pertaining to public organisations to be reviewed and updated by an independent auditor¹⁹. The auditor who works within the organisation is known as an internal auditor. Internal auditors are employed by the company, and their responsibilities include assisting with internal control and ensuring proper administrative management. Auditing is helpful in identifying instances of fraud; it also lends credence to the job that is being done; it provides better planning for the organisation; it enhances the performance of the business; and it ensures compliance with the regulations that are imposed by the company.

An investigation and explanation of a company's financial data is one of the primary functions of an audit, which is a very important instrument used by accountants. This ensures that the accounting data is both transparent and fair enough for the management of the company to use¹⁴. Audit professionals are also prepared to collaborate online with

members of accounting bodies. The following are the three primary categories of financial accounting statements:

1. Income statement
2. Statement of Financial Position
3. Statement of cash flows

The management of a company will typically be the ones to draft the company's financial statements in order to assist in the efficient utilisation of the company's resources. They will also collaborate with an accounting body such as the International Financial Reporting Standards (IFRS) or the Generally Accepted Accounting Principles (GAAP) (GAAP). They are a corporate entity that is responsible for the formulation of accounting law and give information that is helpful to those who utilise accounting information, e.g.

- Shareholders
- Creditors
- Government entities
- Customers
- Suppliers
- Partners

Accounting information focuses on activities that occur within the organisation, such as the internal spending of money in the organisation, the investment of the organisation, and the management of employees within the organisation through the accounting information that is provided by the accountant⁷. Due to the fact that the accounting

information is developed and delivered internally, an auditor might come across some fraudulent activity.

People who are generating the financial statement of the organisation can become more transparent with the assistance of the accounting standards, which enables the work to be completed more easily and effectively. The work of auditing is very strategic; nevertheless, with the assistance of accounting standards, the work may have a guideline and can be free and fair from fraudulent acts.

Different kinds of audits

1. Auditing done internally:

This is a specific kind of audit that is carried out by the employees of the company or organisation. An internal audit report is not supposed to be distributed or shared with anyone outside the organisation⁸. The management of the company is the one who is accountable for the company's internal audit, as well as the party that has the most need for it together with the stakeholders. Internal auditing is carried out for the purpose of assisting management in making decisions within an organisation and also providing guidance regarding the actions that should be taken to address any concerns that are detrimental to the organisation or that could result in financial loss for the organisation¹⁸. The law that directs the accounting body must also be maintained through internal audit. The management of the firm can also employ internal audit in fixing the shortcomings of the firm before the external auditor should perform his own evaluation.

2. External Audit

The term "external audit" refers to an audit that has been conducted by a person who is neither employed by nor a member of the organisation being audited. By having

someone from outside the organisation review your work, you can ensure that it is objective and free from bias. The majority of places, such as tax agencies and organisations, require the services of external auditors. It is required of an external auditor to deliver an honest and open judgement of what he saw in the financial statements of the company without being biased or favouring anyone in the company⁴⁸.

The primary responsibilities of an external auditor are to evaluate the organization's financial record and to provide a justification for the organization's financial data without showing favouritism toward any particular party. Those who are most likely to require the assistance of an external auditor are a corporate body or firm that lends money to individuals and individuals who invest in a firm. This is because these individuals want to be sure that the financial statements and data, they receive from the company are honest and transparent.

The benefits of conducting audits

1. Auditing is the process of carrying out an exhaustive review of a company's financial records. It examines the accounting information of a company to determine whether or not it can be trusted.
2. It is a very important factor in identifying mistakes and thwarting fraudulent activity. Auditing conducts a comprehensive review of the accounting data to determine whether if there is any error and mistake or not. By utilising auditors, a significant number of issues, most notably errors and frauds, are mitigated.
3. The maintenance and protection of an organization's financial records from time to time is one of the most important functions that auditing does for a business. Auditing has a tendency to bring up any motion if there is insufficient keeping of financial records in a manner that is complete.

4. The data obtained from auditing can be used as leverage to negotiate for increased financial support for the company. This information conveys the true financial status of the organisation, and it is directed primarily toward those individuals who are considering increasing their level of investment in the business. The information will assist the investors in gaining a better understanding of the legitimacy of the company.
5. The auditor's financial data provides a wealth of information regarding the company. It does not leave any room for dishonesty or error on the part of the company's staff. Because they are afraid of being detected by the auditor if they are engaged in any unlawful activities, the employees of the firm work hard and honestly with the intention of reaching particular goals in the organisation.
6. Auditing gives people access to information that is accurate and trustworthy, allowing them to make more informed decisions. Auditing is something that can only be carried out by certified public accountants who have years of knowledge and can therefore provide a very good answer in the event that an organisation is experiencing any financial difficulties.
7. A good auditing information or report is something that stakeholders believe in. The majority of banks, investors, shareholders, and other stakeholders have faith in the information about the company that was provided by the auditor.

Disadvantages of audit

1. Due to the high fees that auditors demand from their clients, conducting an investigation into the financial records of a corporation can be very expensive. For auditing professionals to carry out the required investigations, a corporation is required to pay a significant sum of money to the firm.

2. An expert who is familiar with the value and worth of particular fixed assets needs to be consulted in order for an auditor to obtain accurate data on certain fixed assets. Auditor at times rely on professional valuer.
3. The inability to check each and every transaction that takes place within the organisation is one of the most significant obstacles that an auditor will face. If a company is too large and employs a large number of people, and if the transactions that take place in the company are always the same, then it will be challenging for an auditor to analyse the company. This is because the transactions are always the same.
4. Auditing is not necessarily appropriate for small businesses because there is typically a smaller number of employees and fewer transactions. There is no requirement for an auditor to be present during the financial transaction of the company.
5. Auditing procedures of a company may on occasion result in errors or fraudulent activity. It's possible that some auditors aren't as skilled as others when it comes to managing large transaction records. On the other side, some auditors may be negligent and reckless when it comes to managing certain financial transactions, which can lead to mistakes and even fraud. Additionally, some auditors may be corrupt, which may make them susceptible to being manipulated into adding or subtracting certain incorrect statistics.

Accounting Principles

This is typically the first course that students take in the field of accounting, and it can be interpreted as the fundamental important principles of accounting. In addition, it is regarded as the underlying fundamental accounting principles, as well as the official accounting pronouncement issued by the financial accounting standard board (FASB)⁴⁹.

When it comes to preparing their yearly financial reports, businesses are obliged to adhere to a set of laws and regulations that are referred to as accounting principles.

The underlying assumptions, rules, laws, beliefs, ideas, and procedures that provide the basis for the creation and presentation of financial accounts are referred to as accounting concepts and conventions.

The primary objective is to guarantee that different financial accounts are comparable, authentic, and consistent with one another. It constitutes the basis of accounting, which is comprised of the following concepts:

- The concept of a commercial enterprise
- Money measurement concept
- The concept of going concern
- The concept of accounting period
- The concept of costs
- Duality aspect
- Realisation concept
- Accrual principle
- The concept of matching

Money measurement concept

This idea implies that every single transaction in accounting should be one that can be measured monetarily, that can be valued in monetary terms that are expressed in a country's currency, and that can be measured monetarily.

1. It gives an accountant the ability to distinguish between things that should be recorded and things that should not be recorded.
2. It makes it possible to compare different commercial transactions.

The concept of going concern

This line of thinking presupposes that a company will remain in operation into the foreseeable future without having to worry about going bankrupt or going out of business.

- That is a business that will continue to develop and improve into the future.
- This means that the company will be able to maintain its operations into the immediate future.
- It makes keeping records of financial transactions easier to do.
- It causes a decline in the value of fixed assets
- It is an extremely valuable asset to investors

The notion of accounting periods

Under the presumption that earnings from these transactions will be determined for a particular time period, each and every transaction is recorded in the books of accounts. This concept is referred to as the accounting period idea. In order to be in accordance with this concept, it is necessary to regularly create a statement of both the profit and loss as well as the balance sheet⁵⁰. This is significant for a variety of reasons, including calculating taxes, determining financial position, and estimating profits, to name just a few of the possible applications.

- facilitates the computation of taxes owed on a projected amount of income from a firm for a given period of time
- It contributes to the process of predicting the future prospects of the company.
- It offers assistance to banks, financial institutions, creditors, and other types of creditors in reviewing and analysing the performance of businesses over a predetermined amount of time.
- The ability of the business companies to routinely pay dividends out of their profits is a significant source of value for such businesses.

The concept of costs in accounting

The principle of accounting costs states that all assets should be recorded in the books of accounts at their purchase price rather than at their current market value. This price should include all costs associated with the asset's procurement, shipping, and installation. It is evidence that the cost that was spent for fixed assets such as buildings, machinery, and furniture, among other things, is recorded in the books of accounts⁵¹.

Using the supplementary documents, one can verify that the asset is being offered for sale at the price at which it was acquired in accordance with this principle.

- It makes the process of calculating the depreciation of fixed assets easier.
- As a result of the cost concept, an asset that the business entity does not pay for will not be recorded in the books of accounts.

Dual concept

The dual aspect concept serves as the underlying idea or core philosophy of accounting. It offers the fundamental groundwork that is required for accurately recording financial transactions in companies' books of accounts. This theory is predicated on the premise that each and every transaction has a dual effect, which means that it has an influence on

two accounts that are located on the opposite sides of the ledger. As a direct consequence of this, the transaction has to be recorded twice in opposite sides of the accounts. It forms the basis of double entry accounting and is used by all accounting frameworks for generating accurate and reliable financial statements⁵². This indicates that both aspects of the transaction have to be recorded in the books of accounts as separate entries. The concept of duality is also stated in terms of a fundamental accounting equation: $\text{asset} = \text{liabilities} + \text{capital}$

The accounting equation that was discussed earlier states that the claims of a company's owners and outsiders must always match the value of the company's assets. This claim is also known as capital, owners' equity, whereas outsiders' claims are known as liabilities, creditors' claims, or equity.

The understanding of dual aspect assists in the identification of the two aspects of a transaction, which in turn assists in the application of the rules for recording transactions in books of accounts. The dual aspect concept suggests that every transaction has the same impact on assets and liabilities, in such a way that the total assets and total liabilities are always equal to one another.

Realization concept

According to this school of thought, the revenue generated by every business transaction needs to be documented in the relevant accounting records only once it has been successfully realised. The term "realisation" refers to the process of establishing a legal right to obtain monetary compensation. The path to financial success is not through receiving an order but rather by making a sale⁵³.

That is, revenue is considered to have been earned when the customer has actually got the items, and not necessarily when the cash has been received.

Accrual concept

At the end of the accounting period, money that hasn't been received or paid becomes due, and this is the definition of accrual. In other words, the recording of revenues occurs as soon as they are expected to be received. Expenses are recorded at the point in time when they are due, regardless of whether or not cash is received or paid, and regardless of whether or not cash is paid at all. The reporting of both transactions will take place within the accounting period that is relevant to both of them. The notion of accrual makes a distinction between the actual payment of cash and the need to pay cash for expenses. It also makes a distinction between the accrual receipt of cash and the legal entitlement to receive cash in regard to revenue⁵⁴.

Matching Concept

In accordance with the matching concept, all of the costs that must be expended in order to create revenue must do so during the same accounting period as the revenue itself. As a consequence of this, the third step, which takes place once the revenue has been realised, is to assign it to the proper accounting period. In this regard, the accrual principle can be of use⁵⁵.

Professional Responsibilities

In the context of a corporate setting or environment, professional ethics are a set of guiding principles that determine how an individual or group of individuals should conduct themselves in terms of their attitude and character.

The word "ethics" comes from the Greek word "ethikos," which refers to conventions and routines. It is a branch of philosophy that covers concerns with morality terms like "good" and "bad," "vice" and "villain," "right" and "wrong," "justice" and "crime," and so on⁵⁶.

What the opposite of ethics is.

Although emotions are not ethics themselves, they do convey knowledge that can inform ethical decisions. Some people have formed the pattern of feeling horrible whenever they do anything inappropriate, while others have developed the pattern of feeling happy whenever they engage in inappropriate behaviour⁵⁷.

Religion is not synonymous with ethics.

There are a lot of people who don't believe in religion, yet morality is something that everyone should care about.

Some religious groups promote extremely high ethical standards, but their teachings don't address all of the problems we face in modern society.

To behave ethically means to disobey the law. The law often deviates from what is ethical, despite the fact that a healthy legal system should integrate strong ethical principles. It is possible for the law to become corrupt, as has been the case in some totalitarian governments.

Not obeying universally accepted cultural standards is a violation of ethics.

Some societies uphold moral standards, whereas others are immoral or simply don't care about doing what's right⁵⁸.

The theory of stakeholders

They are also referred to as users of financial statements, and this is a group of individuals or third parties that is considered to have an interest in or a stake in the activities of a particular business.

Internal stakeholders

Shareholders:

These individuals are concerned with the firm's profitability, stability, growth potentials, and dividend policy as a result of the fact that they own shares in the company.

Management:

They are involved with all aspects of financial analysis, including internal control, profitability, control and management of assets, and efficiency. In addition, they are concerned with the management of assets.

Trade creditors

They have a vested interest in the financial health and credit rating of the firm in order for them to be able to meet all of their financial commitments as they come due.

Government:

Are also interested in the profitability to ensure that economic development takes place, as well as to create information and statistics for employment and salary levels.

Customers

Also interested in the company's capacity to offer discounted products and services without sacrificing the standard of those offerings.

Management Accounting

Managerial accounting, also referred to as management accounting, is defined as the process of providing accounting data/information and resources to users of accounting information, such as managers, so that these individuals can take action in order to make decisions⁹. Management accounting are information generated from the organisation to be utilised internally in the organisation, it stands as the only variation from the primary financial accounting. Accounting information, such as financial statements and invoices,

are distributed throughout the organisation by the head of finance and shared with other appropriate administrative staff members⁵⁹. One of the primary goals of management accounting is to make use of financial information for the purpose of decision making, ensuring a high level of control over the operations of a company, and contributing to the expansion and improvement of the company or organisation.

The process of recording and disseminating in detail the many different types of financial information to users, who may include investors or other stakeholders in the organisation, is known as financial accounting. Accounting for management, on the other hand, refers to the process of presenting information about relevant business activities and financial data to corporate employees for their own internal use⁴⁰.

According to the definitions provided by some authors, management accounting is the act or process of making use of professional knowledge and skills in order to compile meaningful accounting data that will assist company management in decision making and other types of planning.

Management accounting has as one of its primary goals the facilitation of sound decision-making on the part of its users. Decisions can only be made based on how the situation now stands, as there is no set method or procedure for doing so.

Management accounting has as one of its primary goals the facilitation of sound decision-making on the part of its users. There is no one approach or procedure to follow when making decisions; rather, decisions may only be made based on the manner in which financial data are generated. There are a lot of different goals that may be accomplished through management accounting, but the most fundamental one is that the data that is generated should be used efficiently, which will help the management of the company plan well and make sound decisions⁴¹.

The several benefits of using management accounting

1. Formulation of decisions
2. Planning
3. Managing the day-to-day activities of a company
4. Understanding financial data
5. The process of finding issues in a company
6. Organizing
7. Administration of strategy

Formulation of decisions

In management accounting, one of the most important aspects is coming to choices. The process of decision-making is one of the key focuses of management accounting. When making decisions based on this part of accounting, we employ applicable ideas from other areas of course, such as costing, economics, and statistics, etc.

They contribute to the management team's decision-making process by making it easier for them to provide charts and tables with forecast data for management analysis.

Planning

In contrast to financial accounting, management accounting does not have a certain time range that must be adhered to. It is an ongoing process that has no limits to its scope. For the purpose of effective and efficient planning, you may present management with financial data on a monthly, weekly, or even a daily basis. Users of accounting information may want to use the information that is provided to them for proper planning. For instance, if the most recently generated data shows low sales in a particular area, then the management staff will advise the users on how to rectify and tackle the issue so that they will have a proper sale for the company⁴².

The process of recognising issues in a company

In some cases, a particular product might not be positively active, or there might be unexpected losses in certain areas of the organisation. When this occurs, it is the responsibility of management accounting to correct the issue, determine what is causing the issue, and try to come up with a solution to the issue.

If the financial data of the company is open and honest, and if it is done correctly, and if there is a daily review by the management staff, then the problem may be rectified and solved sooner, before it develops into a significant problem⁴³.

Administration of Strategy

The management accounting plan is not guided by any laws or regulations. Every organisation needs to have its own structure that's tailored to the needs of the business. In the event that the organisation requires a comprehensive review or investigation of a specific division within the company, a managerial service may be required without delay in order to learn more about the situation in question. It gives them the ability to concentrate on a certain aspect of moderation. When it comes to making decisions, managerial accounting may only use the information that is relevant to the situation that has been presented to them⁴⁴.

An organisation that is contemplating beginning a new production, continuing with the one they already have, or discontinuing production altogether will seek the advice of management accounting professionals before making any of these decisions.

Management accounting's Capabilities and Limitations

- Decisions may only be made by management accounting personnel based on the accounting data that has been provided to them. These decisions are based on financial accounting. Without access to the company's financial accounting

statements, they are unable to use alternate accounting data or make a judgement at random.

- A lower level of expertise: not all members of management have concepts or experience in specific fields, such as economics, finance, and statistics, amongst others.
- Data that is out of date: the accounting data that will be provided to management in order for them to make the best decision possible may, on occasion, be out of date, or it may be subject to change at any point while management are in the process of deciding matters.
- Expensive: the beginning of a solid standard management accounting system requires a significant investment of resources.

Management Accounting is not the same as financial Accounting.

1. Management accounting is used for purposes that are internal to the organisation, whereas financial accounting is used for purposes that are external to the organisation, such as those of investors and stakeholders; in some cases, the law requires that management accounting be performed by the organisation.
2. Management accounting is not governed by any specific laws or rules and regulations, in contrast to financial accounting, which is subject to a set of universally accepted laws and regulations.
3. The primary objectives of management accounting are to provide assistance to management in the process of decision making, while the primary objectives of financial accounting are to provide assistance to investors and creditors in the process of decision making.

4. Management accounting encompasses not just accounting data but also other pertinent data, in contrast to financial accounting, which is solely concerned with accounting data related to financial transactions.
5. On the other hand, management accounting is not subject to any kind of audit or inquiry, whereas financial accounting is required to be audited and investigated as part of their code of ethics.

Cost Accounting

Cost accounting is closely related to management accounting and focuses on determining the costs that an organisation or company has incurred in the production processes. Specifically, it determines the costs that have been incurred in the variable costs of production as well as the fixed costs that have been incurred, such as the leasing of fixed assets¹⁰.

Accounting for costs is a technique that is used internally by an organisation to determine all of the variable and constant costs connected with the production process of the organization's goods. When it comes to cost accounting, the first thing that needs to be done is the recording and measurement of individual costs. After that, one needs to have an understanding of what enters the organisation and the result of what exits the business in order to have an understanding of the financial transaction of the business and to be able to make a good and proper business decision.

We will investigate the many kinds of costs in order to determine which one is compatible with the choice we make for our company⁴⁶.

Different types of costs.

- Fixed costs are a sort of cost that remain the same regardless of whether there is an increase or decrease in the amount of production. The sole method that can be

used to calculate the amount of fixed expenses that are associated with fixed assets is the use of a monthly fixed rate. The difference between fixed costs and other expenses is that fixed costs are not affected by changes in output.

- Variable expenses are costs that change depending on the amount of product that the company produces. A corporation that manufactures cigarettes, for instance, may only raise the level of their production in proportion to the amount of money made from the sale of cigarettes.
- Operating costs: this category of expenses refers to those that are associated with the day-to-day activities of running a business. Whether or whether it is fixed expenses or variable costs will be dependent on the level of the business environment.
- Direct costs are a sort of cost that are directly engaged in the creation of a product. These costs include labour, materials, and utilities. If it takes a bread vendor three hours to bake one loaf of bread, then the total cost of the finished product will include both the amount of money spent on making the bread as well as the amount of time that was spent baking the bread.
- Indirect costs are a sort of cost that cannot be directly attributed to the manufacturing of the product. Based on the previous illustration of making a loaf of bread, the exact amount of energy required to create a loaf of bread would be an example of indirect costs because it is impossible to identify a particular product.

To be eligible for admission to a university in Nigeria to study accounting, you need to have a credit in the English language, Mathematics, and Economics, in addition to any two subjects that are relevant to the field. You are also required to take a test administered by the Joint Admissions and Matriculation Board (JAMB), in which you

must achieve a score of at least 200 out of a possible 400 points. You will earn a bachelor's degree in accounting (Bsc Accounting) after completing your studies in accounting at a Nigerian university, which takes a total of four years to complete. The minimum age requirement for entry into a Nigerian university is sixteen years old or older⁴⁸.

In the meanwhile, if you want to study accounting at a Nigerian polytechnic, you would need to have earned at least 5 credits overall on your WAEC, NECO, or GCE exams in order to be eligible for entrance. The five subjects are as follows: mathematics, English language, and any other three subjects that are applicable. The Joint Admission and Matriculation Board, or JAMB, is the body in charge of granting admission into Nigeria's higher educational institutions. In order to be eligible for admission into a Nigerian polytechnic for the National Diploma certificate of a two-year programme, you are required to have a score of at least a minimum of 150 on the admissions exam. After that, you are required to complete a year of work experience in an industrial setting before being eligible to apply for the Higher National Diploma (HND) or for direct entry into a university⁴⁹. To become a holder of a Higher National Diploma (HND), you will need to complete an additional two years of study at a polytechnic, bringing the total length of your education in the field of information technology to a total of five years. Only after completing this requirement will you be eligible for a Higher National Diploma certificate.

Advance Taxation

Taxation has remained a common occurrence both in Nigeria and throughout the world. Most countries, especially those with established economies, are unable to function without taxing both individual citizens and business entities. The increasing desire of

governments at various levels and jurisdictions to increase or broaden their income base led to the resolution of tax imposition. Governments now use taxation as a tool to share in the wealth of individuals and business entities. It is a mandatory tax that the government imposes on people and business entities in order to broaden the economy's revenue base and enable it to provide social services, security, and other amenities for the wellbeing of society⁵⁰.

To finance their operations, all governmental levels require funding. Keep in mind that in order to operate or survive, government institutions, organizations, enterprises, and parastatals must incur costs in some way. This necessitates the necessity for the government to find methods of raising the money/revenues needed to meet the expenses and financial commitments of such government institutions/organizations or parastatals. It's interesting to note that the government has access to a variety of funding sources, including taxes, royalties, levies, fines, penalties, loans, grants, and donations made to the government as well as the proceeds from the sale of assets such as lands, buildings, and other assets owned by the government as well as companies. Dividends obtained by the government on shares held in corporations, interest on loans made by the government, rent collected on properties owned by the government, revenue from the sale of government services, etc. The word "taxes" is a real source of income for every government, hence this section's main focus is on that word⁵¹.

Levies imposed by government agencies with a taxing jurisdiction are referred to as taxes. Additionally, it includes any mandatory contributions made by the populace with the goal of helping governments cover some of the expenses spent while meeting societal requirements.

"The process or apparatus by which communities or groups of people are made to contribute in some agreed-upon quantum and way for the purpose of the administration

and development of the society," is what taxation is defined as⁵². Taxation is the transfer of genuine economic resources from the private to the public sectors in order to fund public sector activities.

Income tax paid in advance for income received within a specific fiscal year is known as advance tax. The tax is often due at the time the income is earned. However, the payer is required to estimate their revenue for the entire year in accordance with the advance tax regulations. The tax is then paid at predetermined periods in accordance with this estimate. When determining whether and how much advance tax is due, it is crucial that the tax payer first assesses their income before figuring out their expected tax⁵³.

The amount of income tax that is paid in installments throughout the year as opposed to in one large sum at the end is known as advance tax. Advance tax, which is often referred to as earn tax, must be paid in installments by the due dates established by the income tax department.

Everyone whose projected tax due for the year is greater than or equivalent to \$10,000 is required to pay advance tax, according to section 208 of the Income Tax Act of 1961.

Senior citizens above the age of 60 without any source of professional or corporate income are exempt from paying advance tax.

Under sections 234B and 234C of the Income Tax Act, interest will be charged if you don't pay your advance tax by the deadlines.

Objectives of Taxation

The government levies taxes not only to generate income but also to achieve a number of economic goals. The government imposes tax in an effort to fulfill the following goals:

- i. Taxes can be imposed to pay for the expense of administration, internal and external defense, upkeep of law and order, as well as social services needed by the populace.
- ii. Governments employ taxes as one of their tools for protecting newly formed businesses. To do this, certain tariffs are reduced, which invariably lowers the cost of production in comparison to imported goods that could serve as substitutes.
- iii. Taxes can be employed as a deterrent to the consumption of hazardous or damaging goods.
- iv. Taxes are used to regulate the production, consumption, and importation of specific commodities and services, preventing dumping. By raising the tax that must be paid on certain products and services, this can be accomplished.
- v. Through a progressive tax system, taxes are crucial tools of the government in the field of income and wealth redistribution among different income earners. Inequality in income is lowered as a result.
- vi. Through a reduction in the amount of purchasing power, taxes are also employed to combat inflation.
- vii. Additionally, taxes may be used to provide subsidies for chosen economic sectors, such as agriculture and a few particular businesses.
- viii. The government's need to raise the necessary funds to pay for things like retirement benefits and debt service is another major justification for taxation.

Taxation canons

The fundamental rules of taxation known as the canons of taxation serve as a guide for both the administration of taxes and the application of the relevant tax laws⁵⁴. A tax

system needs to adhere to a number of principles in order to accomplish its goals, which include:

- i. Equity Principle: The allocation of the tax burden in a healthy tax system should be equitable. In order to guarantee this, the authority must take into account the person's financial capacity. This trait can be found in progressive tax systems.
- ii. The principle of convenience refers to the schedule and method of payment. The timing and method of payment should be suitable for the tax payer. It is best to avoid any inconvenience that the date or method of payment may create.
- iii. The Principle of Certainty requires that the taxpayer be aware of the timing, method, and amount of any tax that must be paid. It is necessary to describe the calculation process.
- iv. The principle of simplicity states that a successful tax structure should be logical, uncomplicated, and unambiguous. Both tax payers and tax administrators need to comprehend it clearly. It shouldn't be hard to understand or vague.
- v. Economic theory: this has to do with how much it costs to administer taxes. It states that taxation is not economically feasible if the cost of collection exceeds the amount of money raised. If a tax's administrative costs are reasonable and it doesn't result in a net loss during the process, it can be deemed to be economically sound. Therefore, tax administration needs to be economical.
- vi. A tax system shouldn't favor one group of taxpayers over another when their situations are identical, according to the principle of impartiality. All people

with the same status, traits, and circumstances must be subjected to the same requirements and must pay the same tax, according to this law.

- vii. Principle of Productivity/Fiscal Adequacy: This principle acknowledges that the revenue from taxes should be sufficient to pay for government expenditures related to fostering economic growth and development. The goal of economic growth and development is to raise citizens' standards of living (tax payers).
- viii. Principle of Flexibility: In a federal, democratic nation where the government is always changing, a successful tax system should be adaptable to these changing conditions. It suggests that a tax system should be flexible enough to permit the elimination of an outdated tax system and its replacement with a useful tax procedure.

Management Information System

The study of individuals, groups, organizations, and their interactions with one another is known as management information systems (MIS). When businesses invest in people, equipment, and business processes, MIS professionals help them get the most return on their investment. The focus on service delivery using technology distinguishes the people-oriented field of MIS⁷⁰. An education in management information systems (MIS) can be right for you if you're interested in technology and want to utilize it to better people's lives.

Information systems are used by businesses to gather, process, and store data at all levels of operation. In order to provide the information necessary to conduct business on a daily basis, management compiles and disseminates this data. Information systems are used by every employee in business, even those who make hiring and firing decisions and pay the bills. A computer database could be used by a vehicle dealership to track the

most successful products. To sell goods through the Internet, a retail establishment can employ a computer-based information system. In reality, in order to gain a competitive advantage over rival companies, many (if not most) firms focus on MIS goals alignment⁷¹.

For the management of data, MIS specialists develop information systems (i.e., storing, searching, and analyzing data). To suit the demands of managers, employees, and clients, they also handle a variety of information systems. MIS specialists are able to play a significant role in areas like information security, integration, and exchange by collaborating with other members of their work group as well as with their customers and clients. Your company's efficacy and efficiency will rise as a result of your innovative designs, implementations, and uses of business information systems, which you will learn to do as a MIS major⁷².

The idea that MIS only involves coding is a frequent misunderstanding (or writing computer code). Many MIS occupations don't include any coding at all, despite the fact that coding concepts represent some of the core principles of information systems development, implementation, and use. Data analysis, teamwork, leadership, project management, customer service, and underlying business theories are major areas of emphasis for those pursuing a MIS degree. The MIS professional can be distinguished from a computer science specialist by these features of the degree⁷³.

An organization can become more competitive by using a management information system. Reporting on what is working and what isn't, it shows what both are. The data provided by these reports equips business leaders with the knowledge they require to take action and raise employee and company performance. For the owner, this is a significant time.

MIS professionals usually play some certain roles in their careers e.g.

- i. Consultant for IT.
- ii. Business Intelligence Analyst.
- iii. Network Administrator.
- iv. Web Developer.
- v. Information Systems Manager
- vi. Technical support specialist
- vii. Business application developer
- viii. Systems Developer
- ix. Business Analyst

Business Finance

Every organization is built on the foundation of business finance. It alludes to the total amount of money and credit used by a company. Business financing is necessary for carrying out all other economic activities as well as for the acquisition of assets, goods, and raw materials. It is specifically necessary for carrying out all company procedures⁷⁴.

Business finance is the process by which commercial enterprises raise and administer funds. The finance manager, who is typically located near to the top of an organization's organizational hierarchy, is responsible for planning, analyzing, and controlling operations. Big financial decisions are frequently made by a finance committee in extremely large businesses. The owner-manager often manages the business's finances in small businesses.

It's not as easy as travelling from point A to point B to grow a business from the very first seed of an idea. Rarely is the final destination chosen as the business idea takes shape, materializes, and develops into a prosperous enterprise. There may never be an

arrival point on the financial journey because it is continual. Any firm must have sufficient funding at all times in order to embark on a trip. Businesses must ensure that they have the financial resources to support their expansion goals⁷⁵. Overdrafts, credit cards, assistance from friends and family, and the use of family property as collateral are all common ways that businesses are launched. However, in order for the company to grow sustainably, financing will be required soon enough for it to be able to stand on its own.

Types of Business Finance

- a. Leveraging cash flow: Loans for managing a lumpy cash flow or to help you take advantage of a business opportunity are typically given out as short-term cash flow loans. Faster applications and fewer paperwork, cash-flow-friendly repayment terms, and clarity on the total amount to be repaid are just a few features that can be included. Bear in mind that not all lending products are made equal: some lack a fixed upfront price, leaving owners vulnerable to interest rate increases, while others can have unstated taxes and costs⁷⁶.
- b. Payment for invoices: When a small business is waiting on a customer to pay, invoice financing can assist tradies preserve cash flow. Financing for invoices comes in two flavors: Factoring an invoice is the practice of selling it to a buyer who will pay you immediately in exchange for a lower price. Using an invoice you've issued as security to obtain a loan is known as invoice financing. Some companies that offer invoice financing will give you 100% of the invoice value in exchange for a drawdown charge and a weekly interest rate that will continue to accrue. If you frequently have to wait for payment after finishing projects and making purchases of materials,

invoice finance could be beneficial. If your company issues bills, like a professional services firm or a manufacturing company, you can use invoice financing⁷⁷.

- c. Crowdfunding: which has long been popular in the social and charity sectors, has recently developed in the commercial sector, thanks in large part to websites like Snowball Effect that have made significant private investment possible in Nigeria. The most popular crowdfunding approach is one that is built around incentives and rewards. In exchange for a discount on the upcoming product or another reward, a "backer" makes a financial commitment to support your business or product idea. Rewards could take the form of free products, a share of sales, or even the chance to participate in the design process. The advantage is that clients are investors and firm owners retain full ownership, giving them immediate access to market input. Low risk may be there for minor investments for investors. The drawback is that if the main objective isn't achieved, some platforms might not grant access to cash. Business owners might have to devote time to handling backers and publicizing the campaign, but they will still have to keep their word if things don't work out as expected. A newly created business may benefit more from crowdfunding than an established one. If you require assistance controlling your cash flow, it might not be a practical answer.
- d. Financial backers: Entrepreneurs or wealthy people who sense the potential in your company and wish to become involved are frequently angel investors. They typically make investments in industries and business areas that they are familiar with and seek a specific rate of return. They could decide to set up their participation as a loan, equity, or a mix of the two. Early on in a

business's development, angel investors frequently join the team and provide financing as well as their expertise and experience. Choosing an investor who can offer value and who shares your vision for the company might be crucial.

- e. Financiers for startups: Investment firms or fund managers known as venture capitalists (VCs) typically offer cash in exchange for a stake in your company. They are different from angel investors in that they often want to spend greater sums of money and have more stringent standards. They prefer to focus on larger enterprises. VCs could want to sit on your board rather than take an active part in managing your company. To learn more about available startup financing in Nigeria.
- f. Loans to small company: Prospa offers various repayment alternatives that work with business cash flow for small business financing. Funding is available in 24 hours, and decisions are made quickly. Prospa finance is available up to \$150K without the need for upfront asset security, and at the time of writing, borrowers could choose to postpone repayment for the first four weeks (loan term will be extended and interest will accrue from settlement until the end of term)⁷⁸.

Importance of Business Finance

- i. Development of Commercial Enterprises: Any form of enterprise must be promoted through the use of financing. Finance is needed for the company to be registered, for it to be incorporated, for the business to get its certificate of incorporation, and for getting a letter of authorization. Finance is also necessary for setting up the workplace, machinery, and equipment, working materials, furnishing, and employee salaries, in addition to spending money

on these necessities. Therefore, funding is necessary to finish the commercial enterprise's first activities²⁰.

- ii. **Effective management of the business:** Because it enables the acquisition of goods and raw materials, the shipment of items to customers, the transformation of raw resources into finished goods, and their sale, finance is the lifeblood of business and cannot be effectively managed without it.
- iii. **Growth and Expansion of the Business:** Finances are also necessary for the expansion and growth of any modern corporate activity. Money can be used to buy, sell, or manufacture a variety of things. In addition, money (capital) is needed for the development of laboratories, the purchase of tools, machinery, and other items, etc.
- iv. **Reputable business position:** Due to the fact that payments to suppliers can be made more easily, employees can receive compensation and facilities, and debtors can be paid their original balance as well as interest on time only when sufficient funds are available, finance is the only base point by which a company's strength or weakness can be determined²¹.
- v. **Competing with Others:** In order to compete with today's rivals, it is necessary to produce and distribute new goods and services through advertising and publicity, offer consumers incentives, promote sales, and offer goods and services at a reasonable cost. Money is needed for all of these things.
- vi. **In terms of Infrastructure Facilities:** Finance is also needed to set up the infrastructure facilities that are crucial for company entrepreneurship, albeit the amount of required finances may vary depending on the scope of different Enterprises. For all infrastructure projects, including land, buildings,

offices, plant installations for the formation of industries, locations for converting raw materials into completed goods, water, electricity, telephone, etc., significant cash is needed.

- vii. **Improvement of Business:** For the modernization and management of the firm, finances are needed for new methods, sources, equipment, products, and services as well as for computerization. Finance is also necessary for the business's location, office furnishings, etc.
- viii. **Regarding Marketing Expenses:** In the modern era, marketing is a crucial component of business operations. This is because the field of marketing has grown to be quite broad, necessitating a number of different activities, including advertising and publicity, sales promotion, the marketing mix, the choice of marketing intermediaries, distribution of goods, transportation, warehousing, and marketing research, among others.
- ix. **Social Security and Workplace Welfare:** Human ties between employers and employees are essential for the success of any organization or enterprise. The interests of the workers and employees should fundamentally be protected by the business owners for this reason. For this, people must be given a variety of amenities, including housing, basic medical care, health, education, libraries and reading rooms, transportation, etc. They must additionally get a provident fund, a gratuity, a pension, old age insurance, individual or group insurance, accidental insurance, etc.
- x. **Other Important Needs:** The achievement of numerous plans for industrial and corporate expansion, foreign trade, and research and development all depend on business finance²².

Function of Finance

- i. Investment choice: This entails deciding how much money to spend on existing or future comet projects. It deals with the purchase of long-term assets. Investment is the long-term commitment of capital to a project, asset, or financial instrument. Capital budgeting is the process of making investment decisions, and it involves estimating the risks, estimated cash flows from the project, and cost of capital (interest rate).
- ii. Financing Decision: After identifying profitable projects, it is necessary to choose the source(s) of funding for the project²¹. This decision is therefore focused on choosing the least expensive source of funding that would ensure the owners of the business would receive the maximum return possible, as different sources have various costs and maturities.
- iii. The choice of a dividend policy that strikes a balance between the expectation of payouts and growth through retained earnings is referred to as the dividend decision. The returns, capital gains at the time of purchase, and income received at the end of the investment are typically what shareholders expect. Any profit that is not distributed to shareholders as dividends is reinvested back into the company as retained earnings, which invariably results in more profit. Consequently, the company will expand and its market value will increase, increasing the value of capital gains²³.
- iv. Since short-term assets guarantee liquidity and long-term assets produce profits, the ability of the company to meet short-term financial obligations as they become due is known as its liquidity decision. The firm must therefore decide what percentage of her overall assets she should maintain in short-term assets. Effective working capital management is necessary to provide liquidity because a business may be prosperous yet still go out of business.

Financial accounting

The process of documenting, compiling, and reporting the numerous transactions occurring from business operations throughout time is known as financial accounting. The preparation of financial statements, such as the balance sheet, income statement, and cash flow statement, which document the operating performance of the company over a given time period, summarizes these transactions. A number of accepted accounting principles are used in financial accounting. The choice of accounting principles to be applied during financial accounting is determined by the reporting and regulatory obligations that the company must meet²⁴.

Businesses in Nigeria must carry out financial accounting in conformity with generally recognized accounting principles (GAAP). These accounting rules were established in order to give investors, creditors, regulators, and tax authorities consistent information. Revenues, costs, assets, liabilities, and equity are the five primary categories of financial data that are shown in the financial statements used in financial accounting. The income statement shows how revenues and costs were accounted for and incurred. Everything from payroll through R&D can be included. The income statement's bottom line, or net income, is calculated as a result of financial accounting²⁶. The balance sheet contains information on assets, liabilities, and equity accounts. Accounting for finances is used in the balance sheet to show who owns the rights to future financial gains of the business.

The fundamentals of financial accounting

Five general and overarching concepts govern financial accounting. All financial accounting technical guidance is built on these principles, which also serve as a guide for how businesses should construct their financial statements. The accrual method of accounting is governed by these five principles.

- a. Revenue should be recognized as soon as it is earned, according to the revenue recognition principle. According to this principle, there are certain situations in which revenue should not be reflected in a set of financial statements as well as certain requirements for when and how much revenue should be recorded.
- b. The Cost Principle outlines the basis for cost recording. This principle establishes the amount of expenses that should be recorded (i.e., at transaction cost) in addition to the proper timing of recognizing expenses throughout time for appropriate conditions (i.e. a depreciable asset is expensed over its useful life).
- c. The Matching Principle emphasizes that revenue and costs should be recorded in the same period in which both are incurred. By adhering to this rule, a business will not register revenue in one year while incurring the expense of creating that income in a subsequent year. The order in which transactions are recorded must follow this guideline.
- d. The Full Disclosure Principle specifies that the financial statements should be prepared using financial accounting guidelines that contains schedules, footnotes, or commentary that openly describe the financial status of a company. The amount of data that must be included in financial statements must follow this concept²⁷.
- e. A set of financial accounts should be made objectively and without consideration for personal bias, according to the Objectivity Principle, even though financial accounting involves elements of expert judgment and estimations. The areas where technical accounting should be employed rather than subjective judgment are determined by this principle.

The significance of financial accounting

Many crucial factors drive businesses' use of financial accounting, including:

- i. For the purpose of preparing financial accounts, financial accounting establishes a set of uniform guidelines. This collection of uniform guidelines establishes consistency between reporting periods and among various companies.
- ii. Accounting for finances makes people more accountable, which reduces risk. Financial accounting makes sure that reports are generated according to established standards that hold businesses accountable for their performance. Lenders, regulatory agencies, tax authorities, and other external parties rely on financial information²⁵.
- iii. Management can gain information through financial accounting. Financial accounting can support strategic concepts if a corporation examines its financial results and makes impulsive investment decisions, even when other methods, like cost accounting, may offer greater insights.
- iv. In financial reporting, financial accounting fosters confidence. The principles of financial accounting are governed by independent bodies, making them a source of information that can be relied upon to be accurate and independent of management.
- v. Transparency is promoted by accounting. Financial accounting imposes rules and standards that oblige businesses, regardless of how well or poorly they are performing, to provide specific information about how operations are going, what risks the business confronts, and financial performance.

Users of Financial Accounting

The creation of financial statements is the sole goal of financial accounting. Several groups use these financial statements, which are frequently needed as a condition of

contracts with the company providing them²⁷. Financial accounting reporting is used by the following groups in addition to management to obtain information about operations:

- A. Investors: Investors frequently request financial reports that have been generated following financial accounting guidelines prior to making an investment in a company in order to understand how the firm has been performing and to establish expectations for the company's future.
- B. Auditors: Companies could be compelled to explain their financial situation to auditors. The financial statements are examined by auditors to make sure that proper property financial accounting guidance has been followed and that there are no substantial omissions from the reports.
- C. Agencies that regulate. To regulatory agencies like the Securities and Exchange Commission, public corporations must present their financial accounts. Financial accounting standards must be followed in the preparation of these financial statements, and businesses who fail to do so risk having their shares delisted from exchanges or paying fines.
- D. Suppliers. Financial statements may be requested by suppliers or vendors as part of their credit application procedure. Prior to extending credit or expanding credit to a required amount, suppliers may need a credit history or proof of profitability.
- E. Banks. Financial statements are almost usually required as a requirement of the business financing procedure by lenders and other similar financial organizations. Prior to making a loan, lenders will need to see financial accounting that provides verifiable evidence that a business is operating profitably (or as part of determining what the cost, covenants, or interest rate of the loan will be).

The goal of financial accounting is to deliver financial data about an organization's operational success. Although management has the ability to review reports produced using financial accounting, they frequently find that employing managerial accounting—a way of computing financial performance that is internally orientated and not permitted for external reports—is more effective. The process that is most frequently used to prepare financial results for use by outside parties is financial accounting.

Business Statistics

Analyzing company data using statistics is known as business statistics. Business statistics are used by businesses for data description, correlation testing, and forecasting. For those who excel in arithmetic, a career in business statistics may be a suitable fit.

Businesses may foresee their future and better comprehend their present with the aid of business statistics. In addition to helping businesses uncover new opportunities and increase productivity, this can help them save money. For instance, modeling sales patterns with statistics might assist a business in determining the number of employees or production scale that is appropriate. Businesses of all sizes, particularly medium-sized and large ones, frequently employ business statistics experts to assist them in their studies²⁸. To aid in their operations, small business owners do, however, also use statistics.

Importance of business statistics

1. **Uniformity:** There must be consistency in the services provided for any firm to succeed. Business ethics, legislation, and even operating procedures are

constantly in place. Utilizing statistics, all of these are collected and kept for future reference. Being able to be expressed as a percentage ratio, average, medium, or even a raw figure is a crucial function of statistics in business. It is crucial that the procedure used to compute the statistics is consistent each time.

2. Rational decision-making: A corporation can use statistical analysis to evaluate its operations and spot patterns. As a result, the business is able to make an informed decision because they are confident that their conclusions are supported by facts and data rather than arbitrary assumptions. Through statistical analysis of data and figures, better planning and forecasts are consequently made. It is crucial to consult the business' statistics in order to make an informed decision about any part of the firm. These statistics allow the enterprise to analyze the statistical presentation of data and other information. Without clearly defined statistics of operation throughout time, it always seems hard to gather all the facts and information required for decision-making.
3. Performance/Projections of Management: If you have the right skills to use statistical methods, the applications of statistics in business and management are virtually endless. For instance, managers can improve any plant's production capacity or determine the ideal production capacity, manage work and staff performance effectively, prevent resource waste, and more. Managers can, however, examine prior triumphs and failures by analyzing historical data. "Cause and effect analysis" is what is being used here. Managers can also forecast potential future outcomes and trends based on past data by using statistical approaches (such as data mining and modeling) that do predictive analysis. This is more than just stating what has led to the most accurate predictions of what will occur. Predictive analytics, however, is frequently used

in operations, marketing, risk assessment, and fraud detection and security. The limits of business statistics are noteworthy. This is so because statistics exclusively consider quantitative traits. This means that statistics are numerical claims or factual statements. As a result, data that cannot be stated numerically cannot be analyzed statistically. Statistics also places less emphasis on individuals and more on groups. Additionally, statistical laws are rarely entirely precise. This means that it is impossible to research the impact of these aspects because statistics deals with traits that are influenced by a variety of sources. Results obtained after these restrictions are not precise but rather approximative. Additionally, it may be proven that statistics can be abused by giving them to a novice user, which could result in inaccurate outcomes. Finally, keep in mind that only individuals with a basic understanding of statistical methods can manage the data effectively.

4. **Data Presentation and Organization:** Data from sales, marketing, advertising, and other forms of activity are dealt with by every firm in relation to the management and operation of the business. These data must often be carefully organized and presented because they are frequently large and delicate. However, statistics in business offer excellent tools for managing these data and business-related information in a methodical and well-organized manner for an impactful presentation. Statistics are actually completely trustworthy, even for reasons in the future.
5. **Historical Analysis of a Business:** Obtaining statistical information, including actions from the company or business, is the greatest approach to take while researching a company or its history. With a statistical method, even a non-

specialist can engage, contribute, and contribute to historical study. This is so because statistics provides the most reliable facts and data about a firm.

Principle of Management

The actions that plan, organize, and control the operations of the fundamental elements of [people], materials, machines, methods, money, and markets, providing direction and coordination, and giving leadership to human efforts, so as to achieve the sought-after objectives of the enterprise" are considered to be management principles³⁰. Techniques are procedures or methods that need a set of actions to be completed in order to get the intended results. The broad and overarching management principles serve as a guide for behavior while making decisions.

The fundamental practices of management can assist you in organizing, planning, and managing operations including resources such as people, machines, processes, money, and markets. They give direction to human endeavors so that they successfully accomplish their goals.

Theory of Principle of Management

1. **Corpse spirit:** Esprit de Corps is French for "Team Spirit." According to this management theory, the employer should make an effort to foster teamwork, morale, and cooperation among the workforce. A major source of organizational strength is teamwork. Employees that are content and motivated are more likely to work effectively and efficiently.
2. **Initiative:** According to this notion, initiative should be cultivated among all employees. When given the opportunity to make decisions about how to do their duties, employees feel valued and motivated. Employers should pay attention to

the issues raised by their staff and support them in creating and implementing improvement initiatives.

3. **Stability of Employee Tenure:** According to this theory, a company should make an effort to reduce employee turnover and increase productivity. It is unrealistic to expect a new employee to quickly adapt to an organization's culture. For them to become effective, they need ample time to get used to their jobs. Additionally, employment security for both current and incoming employees should be guaranteed because instability can result in inefficiencies. Additionally, since it takes time and money to train new employees, there should be a clear and efficient way to manage any openings that may occur.
4. **Equity:** Kindness and justice go hand in hand when defining equity. According to this notion, managers should treat everyone they supervise with kindness and justice. Employees become more loyal and devoted to the company they work for as a result.
5. **Order:** According to this idea, resources (such as labor, cash, and materials) should be strategically placed so that they are used at the appropriate time and location. By doing this, the efficient and organized use of resources is guaranteed. Misuse and chaos inside the organization will result from any of these resources being misplaced.
6. **The Scalar Chain:** A clear line of communication between subordinates and superiors is referred to as a scalar chain. Employees need to understand their place in the organizational structure and who to contact in the chain of command. Fayol proposes that an organizational chart be created so that staff members may easily understand this structure in order to put this into practice at work³¹.

7. Centralization: Centralization is the top-down style of management and the consolidation of power in the hands of the authorities. All levels of management receive access to this power under decentralization. No organization in the present day can be entirely decentralized or centralized. The result of complete centralization is that those at the bottom have no control over their duties. The absence of a higher authority to run the organization is a consequence of complete decentralization³². A balance between centralization and decentralization is necessary for today's successful use of this. It will vary from organization to organization how well this equilibrium is accomplished.
8. Remuneration: Employees ought to be compensated fairly for the work they do, according to the principle of management. Any business that pays its employees inadequate wages will have a difficult time enticing and retaining skilled personnel. Financial and non-financial incentives should both be part of this compensation. In order to encourage staff, there should also be a system in place to reward good work.
9. In the Interest of the Group, Not the Individual: The team's overall interests should take precedence over individual ones, according to this theory. It is improper for one person's interest to be used to undermine the organization's interests. The company will fall apart if one member goes rogue.
10. Directional coherence: According to this management theory developed by Henry Fayol, the work that needs to be done should be structured such that team members can cooperate to achieve a common goal while following a single plan and reporting to a single manager. For instance, if you have a variety of marketing initiatives, such as budgeting, sales promotion, and advertising, there should be a single manager employing a single strategy for all of the marketing

initiatives³³. Although the various tasks can be divided up for several sub-managers, they should all cooperate to achieve a single, overarching objective under the supervision of a single, overall manager.

11. A single command: According to this notion, there should be a distinct chain of command within the organization. It should be obvious to the workers who the proper authority is to obey. A worker should only take commands from one management, according to Fayol. A worker faces a danger to authority, discipline, and stability if there are two or more managers overseeing them. Additionally, this will lead to the collapse of the management system and employee burnout.
12. Discipline: According to this tenet, any organization must practice discipline to function well. Managers must create an environment where people respect one another if they want disciplined workers. A set of organizational policies, beliefs, and structures ought to be in place and adhered to by all. In no organization should there be room for bending the rules or laziness. This requires competent supervision and objective assessment, both of which are necessary.
13. Authority: According to this management theory, a manager must have the required power to make sure that the staff members follow his orders. If managers lacked authority, they would be powerless to accomplish anything. However, responsibility ought to go hand in hand with this authority. Henri Fayol asserts that there ought to be a harmony between responsibility and power. Employees will become irritated if there is too much authority and not enough responsibilities. The manager will become irritated if there is more authority than responsibility.

14. Work Grouping: The fundamental tenet of management is the idea that by giving a worker a clear task to complete, they will improve their efficiency and competence at it. Contrast this with the multitasking culture, in which a worker is assigned a number of tasks at once. Look at each employee's present skill set and assign them a task that they can master to properly utilize this idea³³. In the long run, this will enable them to increase their output, proficiency, and efficiency.

Importance of Principle of Management

- a. Enhances Understanding - Managers are given guidance on how to manage an organization from their knowledge of the guiding principles. The principles provide managers the ability to make decisions about what needs to be done to complete assigned tasks and to deal with problems that may occur in management. These guidelines boost managers' effectiveness.
- b. Guidelines for Managerial Training - Understanding the management process and what managers would do to achieve certain goals is provided by management principles. As a result, they are useful in determining the management disciplines in which current and future managers will operate.
- c. Management concepts help to clarify the responsibilities of managers. Therefore, the managers can quickly return to these principles to see whether their judgments are appropriate. In addition to these guidelines, give a concrete definition of managerial activities. They explain what a management should do in a particular circumstance.
- d. In order to make management more useful and effective, research should be conducted along certain lines, as indicated by the body of management

principles. Managers are guided by these ideas when making decisions and taking action³⁴. If the guidelines are helpful or not, researchers can evaluate that. Management practice will be enhanced by everything that sharpens and focuses management research.

2.1.6 Capacity for Right Conduct

The term "moral competence" refers to the instinctive oriented attitude to carry out selfless behaviour as well as the ability to judge appropriate issues logically, in a compatible manner, and at a contemporary level of development¹¹.

The capacity to settle challenges and disputes on the basis of moral concepts through study and debate rather than by conflict and force¹² is what we mean when we talk about moral competence.

It is possible to characterise moral competence as a functioning logical skill; its growth and reversion can be probed and even weighed using experimental measuring tools¹³. Moral competence can also be understood as a functional set of abilities.

In the context of this research, the concept of "moral competence" refers to an understanding of fundamental principles as well as the capability of acting in accordance with those principles.

Students of accounting should place a high priority on developing their moral competency since it will assist them in laying a solid foundation for their moral views at an early age. These beliefs include their kindness, courage, and compassion.

Students of accounting will benefit from learning moral competence because it will assist them in making decisions and serve as a guide when they are working through problems.

Students of accounting who are morally competent will have an advantage over their peers in terms of honesty, respect, hard work, education, adjustment and compromise, as well as fairness.

Students of accounting who are morally competent will find it easier to be self-determined and will receive moral growth assistance in terms of the decisions they make voluntarily¹³.

Since the beginning of time, people have grappled with increasingly complex questions of moral evolution. Because of the worsening of school harshness and torture throughout this time period, the subject of moral competence has primarily emerged as a topic of particular absorption among people. In an effort to clarify not only how morality develops but also the role of the learning position in its development, educators and people seeking knowledge have focused on moral competency in education and its effect on the community-based ethical growth of children. This has been done in an effort to clarify not only how morality develops but also the role of the learning position in its development.

One aspect of education that is widely seen as having major philosophical import is known as physical education (PE). Because of the significant influence it has on children's character development as well as their socio-moral development, physical education is the most essential component of a child's formal education¹⁴. Students are given a model to follow by their physical education teachers, and sports create an environment in which characteristics can thrive that might not otherwise be accepted in other settings¹⁴. It was also shown that athletes have a lower moral competence than non-athletes do, and it appears that moral competency is unanticipated after years of involvement: the more years spent participating in sports, the less moral actions are exhibited by the participant. In addition, studies have shown that people employ less

mature thinking when participating in sports activities compared to when they are participating in normal life, and that children's moral reasoning is of a worse level when it is used in sporting circumstances. It follows that it is obvious that moral competence in sports is quite different from that in everyday life and that the sporting environment is one of a kind in relation to how moral behaviours are exhibited. This is because it follows that moral competence in sports differs substantially from that in daily life¹⁵.

Extensive research has also been conducted on the topic of how a person's living situation affects their capacity for moral reasoning as they get older. According to their research, persons living in urban and suburban areas of the United States are not supplied with many opportunities to build their moral identity. This leads them to the conclusion that one's surroundings can have a big impact on the formation of one's morality. It should come as no surprise that persons who live in borough houses required additional time to arrive at a moral conclusion and the fortitude to continue through a few periods of moral development. In addition, it is demonstrated that the development and attainment of moral discernment is hindered by living in rural areas, whereas it is discovered that Korean and American girls and boys who live in urban environments have higher levels of moral reasoning than their equivalents who live in suburban settings. This was found to be the case in both countries. The gap between the two illustrates that the condition of the borough may prevent young people from participating in municipal associations in their environment because of the limited opportunities available to them or the required shortage of environment assistance¹⁶. Conclude by stating that the proportion of children in a population as well as that population's stage of poverty can be used to predict civic involvement.

In addition, studies have demonstrated that a person's character as well as the environment in which they are raised can have an effect on their level of moral

sophistication. A great number of research have looked into the possibility of a relationship existing between morality and the character component. To be more explicit, stress that a person's character, rather than the particular social positions they hold, is the primary factor that determines their moral standing. They came to the conclusion that an individual's ability for accepting experience has a tight relationship to one's moral judgement. Similar findings were reported by, who found a favourable correlation between having a problem-solving coping style and being accepting of what you would experience in life. According to the findings of the vast majority of recent research studies, advancements in areas such as independence, intellectual efficiency, tolerance, responsibility, and capacity for status, as measured by the California Personality Inventory, are positively correlated with the results of moral judgement, and these correlations are rather strong¹⁷. Last but not least, it was shown that moral development and conscientiousness have a positive correlation. This is due to the fact that people who are conscientious tend to be more autonomous, don't adhere to the law strictly, and are skilled at coming up with innovative solutions to problems.

The male perspective of the contemporary moral growth theory argued about the moral competence of male and female, as it was proved and established that there are differences between men and women in terms of their ethical character in moral situations. She particularly insists that men have a "justice" mentality and that women are primarily skilled at "caring for others." However, the bulk of earlier research did not find any discernible differences between men and women at various stages of moral development, and when they did, males were found to have higher levels of moral reasoning as a result of differences in educational and professional status. She insists that men have a "justice" mentality and that women are primarily skilled at "caring for others." In the meantime, other researchers make a distinction between boys and girls

because stereotypes do exist in every environment and have an impact on how men and women develop differently¹⁸. These researchers believe that the reason for this difference is that stereotypes have an impact on how men and women develop differently. This has ramifications for the development of moral judgement as well as for the way in which parents engage with their children, as parents tend to invest more in their daughters' sense of belonging than they do in their sons'.

A student who is morally competent will demonstrate this by always being willing to do the right thing, regardless of how challenging it may be or how dangerous it may make him feel.

Students can be instructed in moral competency in one of two ways: either through independent ethics classes or through integrated ethics training. Both of these options are available.

Ethics that stands on its own is a type of ethics that provides the student with a unique educational experience revolving around ethics in the classroom.

Training that is integrated with ethics involves incorporating moral principles into a variety of curricula and teaching them to students in a formal setting¹⁷.

For the sake of this study, moral competency is conceived of in accordance with the five ethical guidelines for professional accountants that were suggested by the International Federation of Accountants:

- i. The idea of objectivity refers to the requirement that the financial statements of an organisation be founded on reliable information. The competence of an accountant to make professional or business judgments should not be impacted by factors such as bias, conflicts of interest, or undue influence from other individuals.

- ii. Integrity: Most of the information obtained from accountants is trusted by investors before they invest in a company since accountants have a high level of both confidence and integrity. It is necessary for accountants to constantly be loyal and honest, both to their profession and to their business partners, as this is what is expected of them.
- iii. Competency in the profession and the obligation to exercise due care It is reasonable to anticipate that an accountant will provide a good and openly communicated service to the client in order to demonstrate the professionalism of the work and the appropriate abilities that the accountant possesses¹⁸.
- iv. In order to maintain the confidentiality of the information obtained from the accountant, it is necessary to avoid disclosing any confidential information and to abstain from utilising the information in question for one's own benefit or the benefit of a third party.
- v. Professional behaviour It is expected of a professional accountant to follow the rules and regulations that guide the profession. Additionally, it is expected that an accountant should follow the ethics of the work and avoid any misconduct or illegal work that will tarnish the work of an accountant.

2.2 Theoretical Review

Moral competence is comprising of five broad categories of theories which include;

Deontology theory.

Utilitarianism theory.

Rights theory.

Virtue theory.

Divine command theory.

2.2.1 Discussion of the Theory

The concept of moral competence can be broken down into five distinct groups of theories, which are as follows:

The theory of deontology

The philosophy of utilitarianism

The philosophy of rights

The theory of virtue

The theory of divine command.

2.2.2 Deontology Theory

Deontology is a theory of ethics that seeks to strike a balance by arguing that regardless of whether a particular action is morally correct or wrong in the context of a given set of rules, the ethics of that action should be the basis for that decision rather than the outcome¹⁵. Deontology can be thought of as a balancing theory of ethics. The origin of the term "deon" can be traced back to the Greek word "deon," which can be translated as "obligation." The morality of a person is the only thing that should be held to these standards of conduct, not their actions. The name of the German philosopher Immanuel Kant is most often used in connection with this ethical philosophy. The concept of selfhood serves as an excellent example of deontology in practise.

Kant believes that the ability to reason well is what defines a person from an ethical point of view, and that selfhood organises a scope of rights and duties¹⁶. This is due to the fact that every person possesses an intrinsic dignity, which is something that is essential to uphold in equal measure by each and every individual.

According to Kent, the maxim that explains why doing the right thing is important is called reason. The majority of deontologists subscribe to the view that there are two distinct kinds of duties: perfect duties and imperfect duties. It is said that a perfect obligation is one that is obstinate. There is no way to adhere to it in a half-hearted manner; you must either butcher innocent people or not. One example of an ideal responsibility is "do not kill innocent people." It is impossible to comply with it in any other way. It is an imperfect obligation to learn about one's environment because we can devote a significant amount of time to education while still accomplishing all that we set out to do. Nevertheless, imperfect obligations have the potential to offer some form of neutral ground¹⁶.

The focus of deontology is obligation as well as the ethical concept that is drawn from commonly recognised standards in order to direct behaviour.

2.2.3 The Utilitarian Point of View

Although there are many different forms of utilitarianism's dramatics, their common goal is always to some extent increase utility, which is typically defined in terms of well-being or other related ideas. Utilitarianism is narrated as a brood of normalising ethical theory that orders steps that further pleasure and well-being for all pretentious persons¹⁷. Despite the diverse forms of utilitarianism's dramatics, their common goal is always to some extent increase utility.

Utilitarianism is a theory of ethics that advocates for the pursuit of activities that increase happiness and discourages the pursuit of activities that increase unhappiness.

Utilitarianism is a philosophical framework that advocates for "the greatest amount of benefit for the greatest number of individuals."

It determines what is right and wrong by putting an emphasis on effects. This type of consequentialism is practised in this location. A choice ought to be chosen, in accordance with the tenets of utilitarianism, if it will bring the greatest amount of benefit to the greatest number of people. According to this, pleasure or happiness is the only thing that possesses any sort of value by itself. And actions are viewed favourably if they bring about delight, and unfavourably if they lead to unhappiness in the recipient of those actions.

It is commonly held that the happiness of each individual counts equally. When applied to the construction of a socio-political system, utilitarianism has as its overarching moral goal the improvement of the community as a whole¹⁸. The largest possible amount of good is brought to the attention of the greatest number of individuals.

2.2.4 The Theory of Rights

Rights are believed to be lawful, communal, or moral principles of autonomy or claims; that is, rights are the basic normative regulation about what is permitted of people or owed to people as reported to the same law system, decency, or moral theory¹⁸. Rights are the basic normative regulation about what is permitted of people or owed to people as reported to the same law system, decency, or moral theory¹⁹.

2.2.5 The Theory of Virtue

According to Socrates, competence is synonymous with virtue. If skill can be taught, then virtue may be taught as well. He is of the opinion that an unexamined life is not worth living. Before focusing on one's own personal absorption, one should seek comprehension and intelligence.

2.2.6 The Doctrine of Divine Command

It is a meta-ethical theory that suggests that a human being is capable of acting in a proper way that is comparable to what God authorises us to do²⁰. The theory states that in order to be good, a person must follow the order and words of God because the order of God is for mankind. They revere and respect the words of God and his mandate in carrying out good or right deeds, and this is true of both Muslims and Christians as well as adherents of other religions.

If God created both man and woman, as well as the other creatures that live on this earth, then we are responsible to him, and we must accept his directions and follow what he tells us to do. In this scenario, the hypothesis of divine commands is viable. Because it is from God that actions are to be known whether things are right or wrong, divine command enables us to decide whether anything is appropriate or inappropriate.

There are a lot of things that God tells us not to do and things that God expressly forbids us from doing. People believe that everything is always good and right if God commands them to do it, so they look for things that God prohibits them to do. Example Although the challenge against the doctrine of divine command means that it is difficult to implement in this day and age, God is said to love human beings and to show them a great deal of love and to treat them fairly.

This investigation uses the deontology theory because that theory considers most behaviour to be an obligation, which is consistent with how the accounting profession regards the objectivity of the moral behaviour of its members. It is anticipated of accountants that they will consider the upholding of integrity, professional competence and secrecy, as well as professional conduct, to be moral duties and obligations.

2.3 Review of Related Empirical Studies

The empirical review of this study will look at existing research work that has to do with accounting education and the ethics of accounting students who are enrolled in universities and polytechnics.

A study was conducted at Saudi University to assess the moral worth of accounting students and generic skills in accounting education²¹. The survey found both of these to be important. The study focuses on the development of general abilities in accounting education as well as the capacity and information that students are expected to gain while they are enrolled in academic programmes. A survey questionnaire was used in the process of gathering the data. According to the findings, students place a high value on all five types of generic abilities, with the ability to form moral principles being ranked as the most important. Communication, interpersonal interactions, problem solving, and critical thinking are some examples of the types of skills that fall under the category of generic talents.

Previous studies advise and urge Malaysian accounting students to pursue their ambitions and modeling²², and the environment of Malaysian accounting school suggests and encourages students to do so. The information was obtained by means of a questionnaire survey that was administered to college students who were studying accounting at the time. These analyses consisted of multiple regressions, component analysis, and t-tests using independent samples. Four inferences can be made from the results of the investigation. To begin, there may still be a lack of dedication to a profession in accounting among students who are enrolled in accounting programmes at the undergraduate level. Second, a person's innate sense of wonder can be an excellent indicator of future career choices. Thirdly, the impact of the anticipated disagreement contributes to an original discovery on the aspirational intentions of accounting students.

The focus of the concluding remarks will be on the effect that the students' participation in the internship had on their future professional aspirations.

An investigation was carried out at a large university in South Africa, which showed the use of data from 4745 newly intake students of the accountancy department, for a duration of seven years from 2011-2017 to the learning performance of students at the university, and to determine the levels of skills acquired²³. The study was quite helpful in determining the various knowledge and skill components that were involved. Two primary sources were the ones that provided the information. Using an online questionnaire, the first step in the data collection process involved collecting information on demographic characteristics and skill endowments. Second, at the end of the students' last academic year, information on their overall academic performance was compiled by having them turn in their final marks for Financial Accounting. In the examination of the data, descriptive statistics were used. According to the findings, it appears that a student's character and behaviour are the primary factors that contribute to their performance in accounting.

Between the years 2015 and 2017, a study was carried out at the state university of Medan on the subject of the category of factors that are involved in the success of accounting education student learning. The following strategy was utilised for the research, and a total of 203 residents and 135 students served as participants. As a method for analysing the data, descriptive statistics were utilised, in addition to multiple regression. According to the findings, class participation and academic achievement are not simultaneously impacted by the personality of the lecturer, the learning environment, or peer interaction.

Regression method was used as yearly analysis for three years to check the success of the independent five variables, which are accounting student performance of (677) that

graduated after going through their three years Bsc Accounting degree education programme in the university²⁴. The South African university went further to know the impact of accounting student performance of (N = 677) that graduated after going through their three years B.Sc. Accounting degree education programme in the university (gender, age, initial knowledge on accounting, calculation foundation and education awareness). According to the information that was gathered, it was found that the foundation of mathematics and the foundation of academics are closely related with the presentation of student who offer the various topics in the financial accounting with the aims of knowing the role and impact of having the knowledge of accounting in the first year of entry to study accounting not knowing at the final year. This information was gleaned from the data that was collected.

Accounting education at Korea University conducted an investigation to see whether or not there is a favourable impact on the level of classroom participation shown by accounting students²⁵. Additionally, it investigates the engagement of accounting students in introductory accounting classes to see whether or not this factor contributes to efficient learning. The data for the survey came from two different individuals who attended two different universities that taught accounting principles and were among the accounting students who graduated in 2015. There were both male and female students in the set of 2015 accounting graduates. We were able to determine that males make up 53.2% of the population, while females make up 46.8%. The data also shows that 83 percent of the students are taking the accounting class for the very first time. On the other hand, we were able to enroll 76 percent of students who already have some prior knowledge of the subject²⁴. In order to demonstrate the variables brought about by the survey, a factor analysis was carried out. The conclusion that can be drawn from this is

that the level of engagement shown by the students justifies the effect that the accounting education activities have.

Australia, Japan, and Sri Lanka are interested in learning more about how the accounting education systems in the aforementioned nations as well as the worldwide model for accounting education⁵ are developing. The research methodology is put into practise by way of a case study and the development of a model. According to the findings, the areas in which the accounting education systems of the three nations under examination differ from one another are the entry requirements to professional programmes, accreditation methods, and benchmark disciplinary rules²⁶.

A study was conducted to determine whether or not culture has a significant impact on accounting education in the United States and whether or not it recognises the practical recommendations for accounting educators²⁶. In the study, three basic investigations into the role of ethics in accounting education were arranged. The first of them investigated whether or not we are aware of the influence of ethics on learning. Second, how can we establish a code of ethics for the process of education in the field of accounting? Third, what kind of implications does ethical education have for those who teach accounting? Along with the discussion of the idea for accounting educators, the author provides a combination of literary works to support their argument. The findings indicate that there is a correlation between the specific learning methods for ethics and a large number of helpful suggestions for teachers. These include problems associated with having a short-term memory, positive and significant first encounters, and methods for fostering motivation in both students and teachers.

The discovery and investigation of the acceptability of the global accounting education among academics studying was accomplished by a Japanese institution of higher education²⁷. The purpose of this study is to investigate the perceptions that people have

of Japanese academics in relation to global convergence. The information required for the data collection was provided by the accounting professors who work at the institution in Japan and teach students at both the undergraduate and graduate levels. According to the findings of the study, the vast majority of Japanese accounting academics concur that the implementation of international education standards into the nation's accounting curricula has had very little to no effect at all. The vast majority of academics are also the first to recognise that they do not possess the expertise required to overcome the hurdles that stand in the way of global convergence²⁸. Italian accounting students investigate the issue by supplying proof on a particular topic, with the graphic reflecting a pertinent learning approach. A survey was carried out among the undergraduate and postgraduate accounting students in Italy. A visual, auditory, and kinesthetic learning preferences questionnaire were examined as the methods for assessing the learning preferences of accounting students in this study. The findings indicates that students have a propensity toward visualisation in their learning that is less meaningful.

In the study carried out by the Kuwait College of Business to compare and contrast the academic performance of male and female accounting students, as well as to investigate the effect of gender and the relationship between gender and academic performance among graduating students. A total of 141 accounting students who graduated from the college of business studies in 2015 participated in the survey and provided their responses. According to the findings, there is a statistically significant association between a person's gender and how they promote themselves in the accounting field. Which describes the superiority of the presentation given by the female group over the presentation given by the male group and further says much about the noticeable effect

of gender on the presentation given by accounting students with or without other parameters being controlled.

Indonesia University conducted an investigation into the influence that the ethical reasoning of accounting students has on accounting education at the university²⁹. The purpose of the study was to gain an understanding of the students' perceptions regarding the purpose of accounting and business after they had completed an introductory course in financial accounting. The data was acquired through the use of focus groups, each of which consisted of six students from a different institution; three of the universities offered traditional accounting degrees, and one of the universities offered accounting from an Islamic perspective. The ethical reasoning of the accounting students was shown to be affected by the Western principles of capitalism that are inculcated in financial accounting courses, according to the findings of the thematic analyses of the interview data.

The purpose of accounting education that focuses on ethics is to investigate students' levels of comprehension, attachment to, and perception of the significance of accounting education. 113 accounting students in their third and final year at two federal institutions located in Nigeria's south-south geopolitical zone were surveyed to obtain their responses. The universities are located in the south-south zone. According to the findings, it is possible that some students learnt about accounting ethics while taking an auditing class; nevertheless, the findings also indicate that more than half of the students in the sample group obtained their knowledge in settings other than the classroom. The findings also suggest that training students about accounting ethics has the potential to develop future accountants who place a value on ethics. This can be inferred from the fact that students were educated about accounting ethics.

The purpose of the study was to accomplish two goals: the first is to determine the history of ethics education in Australian accounting education and the effects of its evolution from the years 2000 to 2012; the second is to investigate the limitations of how the head of department in an Australian university can improve the level of ethics education offered in the institution³⁰. Both of these objectives will be accomplished through the study of this research. In the accounting department, a total of 39 questionnaires were sent out to various universities in Australia that are known for their expertise in the field of degree accounting programme provision. This was done so that we could obtain additional information. As a result of the expanding role that ethics education plays in today's universities, there has been a commensurate rise in the number of universities' responses to questions concerning ethics education. On the other hand, there was a negative trend toward the increase of ethics education during the time period between the collection of data and the period data. The subpar and unsatisfactory work performance of the employees is one of the primary obstacles preventing the expansion of ethics education.

An attempt was being made by a higher accounting education institution in southwest China to carry out an empirical study in order to facilitate the building of a teaching reform for ethics and moral worth in higher educational institutions³¹. The author's inquiry into the relationship between moral education and the learning abilities of college students will begin with the use of an empirical approach as the first stage in the investigation. The results show that the student has accepted professional and high-quality moral education, which is necessary for the student to achieve a higher level of success in the accounting practical courses. The next thing that needs to be done is to carry out a questionnaire poll in order to discover specifically which ethical and moral principles pupils accept and adhere to. The results of the study indicate that respondents

place a high priority on the realization of one's own value, as well as professional ethics, teamwork, and the philosophy of lifelong learning. These five aspects of moral education are covered in accounting courses, where they receive positive feedback from students and instructors alike.

An academic study reveal the use of evidence of accounting undergraduates' attitudes toward entrepreneurship as its goal examined the impact that entrepreneurial abilities have on the moral character of accounting staff. The goal of the study was to determine whether or not entrepreneurial abilities have an impact on the moral character of accounting staff. The purpose of this study is to investigate the extent to which the acquisition of entrepreneurial skills throughout accounting school promotes understanding of the capabilities and aims of creating a small scale business⁴⁰. The statistical method of testing the hypothesis and determining the nature of the link between the variables was determined to be the chi-square (2) test, which was used in this investigation. An investigation into the relationship between the teaching of six entrepreneurial skills and attitudes toward entrepreneurship was carried out using logistical regression analysis. These skills were risk-taking, critical thinking, problem solving, creativity, autonomy, and a thirst for achievement (cognition of skills and intentions). The sample size for the study consisted of 668 undergraduate students from Egyptian and Bahraini universities, and it was carried out through surveying and the administration of questionnaires.

According to the results of the poll, accounting students consider critical thinking, creative problem solving, innovative problem solving, and risk taking to be the four most important entrepreneurial talents necessary for starting a personal firm. According to the findings of the study, Egyptian students are more inclined toward cognition, whereas Bahraini students are more inclined toward intentions.

The research highlights the practical consequences of the findings, suggesting that there should be certain modifications made to educational programmes in order to increase students' ability to act on entrepreneurial intentions.

According to the findings of the research, one can draw the conclusion that the study has contributed an original aspect due to the fact that it focuses on the challenges and issues that are present at institutions all around the Middle East.

The study showing ethics in education was investigated by a higher education establishment in the state of Anambra, and the research design chosen for the study was a descriptive survey. In accordance with the objectives of the study, four different questionnaires were developed, and the hypotheses that had been developed were put to the test using a significance threshold of 0.05. Analyses based on percentages and z-test statistics were performed on the data that was collected. The findings show that almost all of the ethical standards (such as building a sense of moral task or duties, pertaining to accounting moral issues, knowing issues in accounting that have ethical insinuation, preserving honesty and having the skills necessary to deal with ethical dispute or dilemmas) were embraced, in addition to the accounting educational requirements. These include setting the stage for a change in ethical behaviour via professional due career, absorbing to deal with the uncertainties of the accounting profession, dealing with the uncertainties of the accounting profession. The inquiry went on to establish that virtually all of the ethical instruments had been acquired and were acceptable for use in teaching and studying accounting education courses in higher education institutions.

The education system in South Africa has the goal of providing students with a solid foundational understanding for professional accounting education³². The global accounting model of education (Helliard, 2013) is utilised in this study to provide an overview of the accounting education system in South Africa. This overview is

followed by a comparison of the South African accounting education system to similar case studies from Australia, Japan, and Sri Lanka. Data triangulation is a method that is utilised when collecting background information about the accounting education system in South Africa from a variety of sources. There are a variety of ways in which one can compare the education systems for accounting in Australia and South Africa; however, the similarities between these two systems and those of Japan and Sri Lanka are not as strong. One such similarity is the involvement that professional groups play in the certification processes and the role that they play in such processes. The comparison sheds information on the way the economies of both countries have developed over time as well as the degree to which professionals participate in educational programmes. This research makes a contribution on the difficulties that are present in the accounting education system and the profession.

When it comes to teaching ethics on accounting academics, there is a great deal of concentration and confidence. A study investigates the relationships between academic success in this subject and three antecedent factors: the support for ethical education provided by the chair of the department, the support provided by peers, and the attitude of accounting academics toward it. In addition to this, it determines whether or not these factors shake up the field in which accounting academics unite ethics instruction. In order to examine the numerous hypothesis connection through a way-analytical model, this study is directed by the self-confidence and communal cognitive theory. Additionally, it makes use of the useful questionnaire survey replies from 117 accounting student academics in Malaysia. According to the findings, several factors, including one's attitude toward ethics education, the support of one's peers, and the department head, all play significant and helpful roles in an individual's academic career in accounting. The findings of the research also indicate that the influence of academic

accounting and the support of peers has a significant and positive effect on the teaching of accounting ethics. Through the use of ethics as an arbitrate variable, factors such as a person's attitude toward ethics education or their position within an organisation do not have a direct impact on the teaching of ethics. These findings highlight the value of support from accounting department heads and colleagues, in addition to the attitude of independent academics themselves regarding the collision of ethics education and accounting ethics coalesce.

Since it is essential to have a solid understanding of the educational background of French professional accountants, a study investigated the accounting programmes in France from the perspective of a respectable accounting education council³³. The research looked over a wide range of papers in order to answer the question of what exactly constitutes the standard accounting education curriculum that is taught in France. Meetings were held with various stakeholders to understand the significance of accounting sustainability and education in the context of France; however, despite the government's need for reporting and auditing of corporate sustainability, neither of these topics is covered in great detail in the French accounting education programme that is funded by the government. As a result of this study, both the government and other relevant organisations have a better understanding of the consequences of ignoring the importance of sustainability education for accountants. In addition to this, it places an emphasis on the significance of education and training for professional accountants.

To gain a better understanding of the significance of maintaining high-quality accounting practises, research was conducted on the Islamic ethics concept³⁴. This study also investigates whether or not it is possible to incorporate Islamic ethical principles into accounting education in order to raise the ethical standards of future accountants. A questionnaire was used in conjunction with a quantitative research method to collect the

necessary data. The sample for this research project consists of 195 accounting professors working at various universities in Malaysia. The findings of the study show that Islamic ethical notions were helpful in leading users toward behaviour that is consistent with Islam. The findings of a link analysis indicate that the notion of Islamic ethics has a positive and significant connection with respect to good accounting practises as well as the growth in the number of students majoring in ethical accounting. According to the findings of the study, educational institutions should place an emphasis on the moral growth of students and should consider incorporating Islamic ethical ideas into their lesson plans.

An education in accounting that is founded on Islamic ethics conducted research based on the judgement of accounting lecturers, accounting specialists, and Islamic scholars³⁵. The research approaches utilised in this study are both quantitative and qualitative. The data were acquired through the use of a questionnaire survey that was completed by 241 accounting professors hailing from 18 different academic institutions. The finding demonstrates that I accounting education that is based on Islamic ethics is vital and should be added to the curriculum, (ii) the teaching of accounting education that is based on Islamic ethics is accomplished by combining a course with the essential one in the curriculum, (iii) ethics education should be included as topics such as an understanding of the ethical burden that comes with being a professional, the traditional theories of ethics, and Islamic ethics, (iv) accounting professionals should be required to complete an ethics course, andThe primary objective of this research work is to gain a better understanding of the primary proportion of environmental moral attitude, as well as to investigate the ways in which environmental education, as well as how people behave toward one another and how they react in a specific environment, motivate business administration and accounting student³⁶. At the University of West Africa in

Greece, a written question was devised in order to investigate the jury selection process for a case involving 190 business administration students. The students came from the university's departments of business administration and accounting and finance. The research was based on the fundamentals of four components that make up the environmental behaviour of the specimen. These components are the data seeking out to be reprocessed and the adult active participation. It was revealed that there is a useful connection between environmentally responsible behaviour and environmental education, and that there is an adequate relationship between environmentally responsible behaviour and ecological relation. The enthusiasm of students to turn environmental education and environmental sensitivity into a vital involvement and adult absorption behaviour was the significant conclusion. Despite the fact that the result will be very different from what other studies find, this outcome is significant.

In a study, the researcher investigate the factors that have an effect on accounting students when it comes to making decisions on the best way to advance their careers³⁷. A person's capacity to choose the type of employment and the job position they choose to hold is simply referred to as their "career path." A student of accounting may wish to pursue their ambition in any of the following areas: natural inspiration, external inspiration, third parties, and career disclosure According to the findings of the previous studies, selecting a professional path is influenced by natural inspiration, external inspiration, third parties, and career disclosure. The fields of financial accounting, taxation, auditing, and finance are among the many that fall under this category. In order to collect data from the students attending a prestigious private university in Malaysia, an online survey in the form of a questionnaire was given to each individual. The accounting department of the university welcomes a sizable incoming class of freshmen and sophomores each and every year. In order to conduct an analysis of the data, the

analysis system was utilised to set up 306 questions. The findings of this research lend credence to the hypothesis that undergraduate accounting students are more likely to be influenced by their own natural inspiration and professional discovery when choosing a path for their accounting careers than they are to be influenced by external influences such as those exerted by third parties.

This study reveals a survey on how the transmission of a quality accounting information systems course influences the recognition of accounting and non-accounting students, and to check if their gap is significant enough to suggest the different transmission of the course of accounting and non-accounting students³⁸. The purpose of this study is to investigate how the transmission of a quality accounting information systems course influences the recognition of accounting and non-accounting students. During the previous lecture weeks of the accounting information system courses at a university in Cyprus, students were given the opportunity to fill out a questionnaire. A comparison examination was carried out between the two study groups consisting of accounting students and students from other academic disciplines. According to the findings of the study, the fortunate transmission of the accounting information system course ought to improve the impact of recognising the accounting students group and raise both the profit and the impact of non-accounting. This is the proposal that has been made.

The study investigates how the actions of the accounting sector, the economy, academic institutions, and other institutional settings all illustrate how the field of accounting has developed in South Africa³⁹. Utilizing traditional archival materials and oral biographies have been employed in the past as alternative approaches to the problem. There is evidence that the South African accounting education system has maintained its practical orientation through a network of human and non-human performers. The South African Institute of Chartered Accountants and its prior exercise have unwavering

control over accounting education by advocating and providing more information on the accounting curriculum required for institution accreditation. There is a little palate that exist for strictness pertaining to academic investigation or involvement with external scholars. While the South African institute of chartered accountants declare their support on accounting study, the support is depending on its professional body congregation with the view of scholarship.

An examination was done on element that affect the vital role of accounting and non-accounting students⁴⁰. Up to 550 undergraduate business students from the Ghanaian business school were given a questionnaire to complete. An analytical test was conducted to look at the different averages of student opinion on the factors that influence the selection of important courses. Regression analysis using the logistics framework was used to investigate the factors influencing students' major course selection. The results show that students' dependence on their academic effort and their decision to use that effort are good indicators of their main course choice. Again, students who are self-interested are mostly motivated by accounting, and students who are not interested in accounting are primarily motivated by external interest. However, it was discovered that student academic performance had a greater impact on their choice of major in a course.

The study investigates the reasons why Australian higher education institutions do not accept overseas accounting students as members of academic administrator teams by examining the impact of graduate assistants who work with administrators and teams⁴¹. Ready willing and able administrator foundation, this high quality research uses chronicle textual way to analyze the information gotten from activity to open-ended questionnaire written in the interview with a test of expert professional accounting student (N=12) tackle on administrator in vital role of management and cost accounting

unit (N=110) inside the higher accounting education program in Australian. The findings propose that inadequate previous knowledge of work bring more disadvantages to accounting students in getting set to go with the administration way of teams. Student personal moral attitude shows that not being willing to go with the administration way. Student recognize business imitation and work-integrated educating activities to have the good possible way to upgrade the act of leadership.

The purpose of a research work was to investigate the expertise of business communication of accounting student that they seems to have as the highest in the success of their career⁴². It also look into the recent stages of growth of this skills and inspect them through a modified survey between three business schools in Tunisia. Questionnaire was sent to 180 student from the three business school to give the main details in the growth of communication skills and to recognizes how vital the growth of accounting career. The outcome shows that all the student are aware of the significance grasp by communication ability for a successful career in the accounting profession. However, they perceive that their talent are badly developed, most especially when it comes to some speaking languages like French ad some written ability.

A study focuses to acquire the perception that exist between management accounting education and its practice⁴³. The management accounting education is been investigated in South Africa from four different areas of the balance scorecard, in a state of what is been taught in higher institutional level: consumer pleasure, acquiring knowledge and development, the inner business and finance. A questionnaire was sent for observation to management accountants to choose erratically from a list of the exercise of management accountants discover by the institute of chartered management of accountants in South Africa. The research work embrace proclamation that a difference exist between management accounting education and its practice and shows that in

sequence to address the difference, that there is a connection in concentrating using from four view of the balance scorecard that will be meaningful to examine the difference.

The researcher of this study contrast and collate the accountant graduate skills and workers presumption in the south East Asia⁴⁴. We scrutinize the workers presumption activeness difference in three countries: Malaysia, Indonesia and Vietnam to account for recent professional accounting growth in south East Asia. The research depends on information gotten from different places like employment advertisement, chartered institute of management accountant, internet/website and other related sources of job. The result shows that previous years, the nature of growth changing, state mad profit of the business part that lead to the expansion of keeping professional accountancy qualifications. The result also insist that graduate should be more trained with positive learning materials like scheme based and industry-integrated teaching to add the assumption difference between local university tutors and the workers.

The survey of this research work is to explain the growth and the relationship between accounting education and the socio-economic effect in Jordan. Constructivist approach was use for the institutional economic theory base, information are gotten by bringing data from different places to have more knowledge of statistical of past record and statistical analysis and the archival records⁴⁵. The study shows that you can not impact knowledge of accounting education in Jordan without knowing how social, political, and economic affect the practise and the relationship in the environment. The result of the study also shows that the Jordanian government was able to respond to the change in the growth of accounting change and also the challenges of macroeconomic that has stop the economic growth, and with the limited natural resources, increase in debt, inadequate budget and increase in lack of work. The rise and development of accounting,

economic transformation, and law have all been significantly influenced by privatization. Accounting research needs modern and social practise to play a very important role since accountancy is well accepted, and some of the typical factors that made up the value of accounting education in Jordan and some other develop countries include quality of education system and the cultural value. The difference in managing private sector and public sector, encourages the growth in management accounting and application of technology to the course.

The study finds out that there is a recent professional accounting development thought that analyze the workers performance expectation and their difference in three countries namely Indonesia, Malaysia and Vietnam⁴⁶. The research work believe on the data we have gotten from different places including the employee advertisement who are willing to start up a new career most especially business opportunity etc and other data gotten from secondary source. There is a natural change over the years in the economy of nation and some of the personal interest of business which lead to the increase of acquiring accounting knowledge which help in getting the professional qualification. The result also insist for Project based and work integrated, should be an assisting tools for graduate so as to meet up with the difference between the public university lecturers and the workers.

A study's goal was to examine the author's own use of the scenario planning method in accounting lecture classes and efficient usefulness in the production of accounting graduates for greater chances of tackling uncertainty future challenges⁴⁷. Based on the author's self-ethnography, this paper's research methodology. The outcome demonstrates that a required component in accounting courses can potentially be a cure for the failure to train individuals who can advise both existing and future business in a very hostile climate.

As a result of the study's contribution to the body of knowledge, accounting instructors are advised to establish a suitable common point of balance in their training programs between expertise skills and tools necessary to graduates accounting students as agent of change⁴⁸. The study investigated Egyptian auditors on ethical reasoning, the study serves as guideline to understanding the dependency of auditors ethical reasoning on size of the audit firm and status. The research design adopted was based distribution of questionnaires to six ethical scenarios, the questionnaires samples were drawn base on 178 illustrations. The study incorporated accounting ethical dilemma tools that adopted by the work of Thone, to assess the Egyptian auditors' moral thinking. The study's conclusions were divided into three categories, the first of which deals with the general degree of deliberative ethical reasoning of auditors employed by the Central Auditing Organization (CAO), with small-scale businesses being classified as conventional level. The second finding showed that ethical reasoning and the size of the audit company with respect to Egypt did not have a favorable association. The most recent studies suggest that, with the exception of CAO employees, there is a negative correlation between moral judgment and position held by auditors. The study has effectively added to the small body of literature on ethical reasoning and firm size/position that is already present in developing nations, concluding that writers' ethical reasoning depends on the size of the firm and the position held by the auditors within it. The research's findings will act as a guide for regulatory and policy-making authorities in developing nations, helping them to minimize the likelihood of ethical violations and professional misconduct.

The integration of research and theory into the undergraduate accounting curriculum was examined in a narrative fashion. The study's goal was to incorporate these elements into the educational program by creating and teaching a fourth-year course. The course

design and content were explored with illuminating suggestions, and the instructor and students gave their input⁴⁹. The study adopted commentary format and offered author's opinion based on their teaching experiences and curriculum design, this was done through survey in closed circuit class conducted in three separate offerings of the course. According to the study's findings, despite not being a requirement for admission to a professional certification program, undergraduate accounting students are open to learning about research and theory. This suggests that they are responsive to learning about theory and research. According to student submissions, it was seen that the majority of them achieved grades that went above and beyond the prerequisites for the course. This demonstrates a desire for connecting with content that depicts accounting as a social phenomena rather than just a technical endeavor.

The study's conclusions may have an impact on how undergraduate accounting education programs are developed and, possibly, how to close the gap between accounting research and practice.

Based on the AAA Pathways Commission's recommendation, the review spoke about incorporating research into undergraduate accounting teaching. A description of the revising process was given, along with a list of the works that helped choose the best course of action. The study also added to the body of knowledge in the field of accounting education by demonstrating how students respond to a course that treats theory and research as a subject rather than as a teaching aid. The debate on the teaching-research nexus may benefit from this evidence.

There was an investigation on current options on forensic accounting education, purposely to determine the present perspectives of educators and practitioners in the field of forensic accounting education, this was based on the alarming expansion in the number of higher institutions offering the course⁵⁰. The study adopted a research design

based on survey and statistical analysis was utilized to evaluate the responses and feedbacks. After the above methodology, the result shows that there was an agreement between two groups which says that there will be an increase in the forensic accounting courses in the nearest future and they also suggest that their will be a certificate that suppose to be given for undergraduate while the graduate should be offer a degree certificate. There is much difference between educators and the profession suggesting on the teaching pattern and the forensic accounting curriculum. The profession value other courses outside the modern accounting very important to be included in the forensic accounting education, and they tend to increase the moral value of teaching pattern to add more knowledge to the course for student to understand the forensic accounting course.

The results of the study can be extended to a practical implications such as its usefulness to teaching who refuse to accept forensic accounting curriculum as a course or for who need to add more knowledge to their existing idea of forensic accounting education. Students who wish to extend their future ambition in the forensic accounting, the result of this study will help student in their skills development that most employers value in a firm. The study also went further to indicate its social applicability where the result of the research findings shows that some of the modern traditional accounting knowledge are accepted and value by some of the profession, like forensic technology and interaction between each others are of better understanding than the academics. There is need for accounting lecturers to advance their knowledge to more than one way to the forensic accounting education courses. There is need to increases the number of lecturers taking forensic accounting due to the increase and demand of higher institution taking the course.

An examination issues that impede Pasifika students' achievement and success in higher institution offering accounting, this was done under representation and possible barriers⁵¹. The study targeted sample size of within second and third-year student from Pasifika institution considering the representation and barrier ethnic community enrolled in undergraduate degree papers. The first approach involved collection of data by physical interaction with questionnaire survey and quantitative analysis was adopted. Additional information was gathered through focus groups that were conducted as "talona" sessions and analyzed using descriptive narrative to represent the students' actual experiences. The study's conclusions point to a negative correlation between Pasifika students' achievement in accounting education and low self-efficacy beliefs, poor self-regulation, and culturally insensitive teaching techniques. The retention and success of Pasifika students in accounting programs could be improved through increased student participation, the use of culturally responsive pedagogy, the use of internal assessment systems, and more strategically used group projects. The results also point to the need for the institutional support structure for Pasifika students to be more responsive in order to actively support the development of their self-efficacy and self-regulation learning needs.

The major contribution of the study is on the issue of educating accounting instructors, supporting staff members and other important personnel necessary for knowledge dispense in higher institution of accounting learning with an inclusion of Pasifika students, on the potential problems facing students in obtaining higher qualification. The result of the research work will help the accounting student in the same group to decorate and make a positive impact on the action and possible way to be taken for the success of accounting student. The study make a statement about the challenges encounter in early education by the affected student and the negativity encounter in an

environment in having higher institution qualification and the major challenges encounter by the student of pasifika in the process of obtaining a certificate in accounting qualification.

According to the research done to provide light on how students engaged in accounting education during the COVID-19 disruption and the switch to online learning⁵². The study was designed with a methodology that is based on the academic staff members' perception or reflections in the teaching of accounting in higher institutions of New Zealand, the study also adopted and listened to feedbacks from questionnaires through the means of paper appraisal⁵³.

The reflective insights provided during the course of the study were based on experiences, this could be after the event and called "reflection of action"⁵⁴. The study agreed upon three main themes namely:

- What was done,
- What worked well, and
- What did not work well.

The study's reflections were backed up with feedbacks from the student that was collected through the means of paper appraisals towards the ending part of the semester.

Based on the study report summary sampled s "Reflection 1": A teacher with teaching experience at the university level for over 20 years⁵⁵.The respondent used the learning management system (LMS) only to upload class resources, send out announcements, and submit assessment materials. He used the assumption that the staff expected students to attend lessons and employed various tactics, such as making some materials only accessible in class, to encourage students to attend consistently. The respondent claimed that he is skilled at projecting passion in the classroom and that he enjoys using

examples from real-world situations and stories to enthrall pupils in the study of taxation. Because of this, my classes typically have good attendance.

It was reported that things were going well for the first four weeks of the semester before the initiation of COVID-19 lockdown announcement. Prior to the lockdown, the university was running training sessions on recording lectures and using the LMS for online learning, but similar to other colleagues, little attention was paid, as the negative impact of COVID-19 on teaching was not envisaged.

To combat the negative effects of COVID-19, the university implemented online learning through video recordings and by utilizing the collaborative features of the LMS. However, the method's full potential could not be realized due to a lack of familiarity with the LMS's collaborate feature. After reading the instructions supplied by the personnel of the information technology support department and learning about the fundamental features of the LMS from a knowledgeable colleague. The ability to effectively engage students in online learning was lacking, and there was a sense of low self-efficacy. The institution issued a statement stating that all of the remaining semester's instruction will be delivered online as the situation deteriorated and the virus spread. Due to our lack of preparation for online teaching, some people had a moment of fear and uncertainty.

Gaining knowledge of the technical aspects involved in running "live" collaborative sessions using the LMS's features. The live collaboration sessions operated more like question-and-answer sessions. Every week, an announcement with details on the sessions was sent out, along with an email copy to every student. Due to the limited amount of information presented with the students during the live session, working with just one laptop screen was a very difficult experience.

Unfortunately, even though there were more than 190 students registered for my paper, less than 50% of them regularly attended the live sessions, and they tended to be from the same group of students. It was unclear why other students weren't participating in the live sessions with me, but a study of the dropouts and non-finishers revealed that the majority of them were at-risk students, mostly from lower socioeconomic backgrounds who might not have had the necessary resources for online learning.

It continues to be difficult to get students to participate in online learning due to a variety of issues, such as concerns with online tools and troubles building relationships with students; as a result, several members of the cohort found it challenging to participate in the learning.

After going through the three reflective sample methods to provides insights on student engagement in online learning of accounting during the recent COVID-19 disruptions, the challenges of online teaching can be Summarized as:

Due to the COVID-19 epidemic and the need for teachers to quickly adjust to online material delivery, the higher education sector is currently dealing with a wide range of learning issues. It has not been simple to transition from a face-to-face atmosphere to online teaching and learning. This study gave us the chance to evaluate the methods that instructors at two universities in New Zealand employed to get their students interested in online learning. Our findings call attention to a variety of practical consequences as well as to the methods and approaches that can help maximize students' engagement in online learning. In order to advance society and combat social inequality, online learning is vital in making education accessible to a wider range of people. Since online student involvement plays such a significant role, it is imperative that we keep creating techniques to support it.

2.3.1 Accounting Education and Moral Competency of Accounting

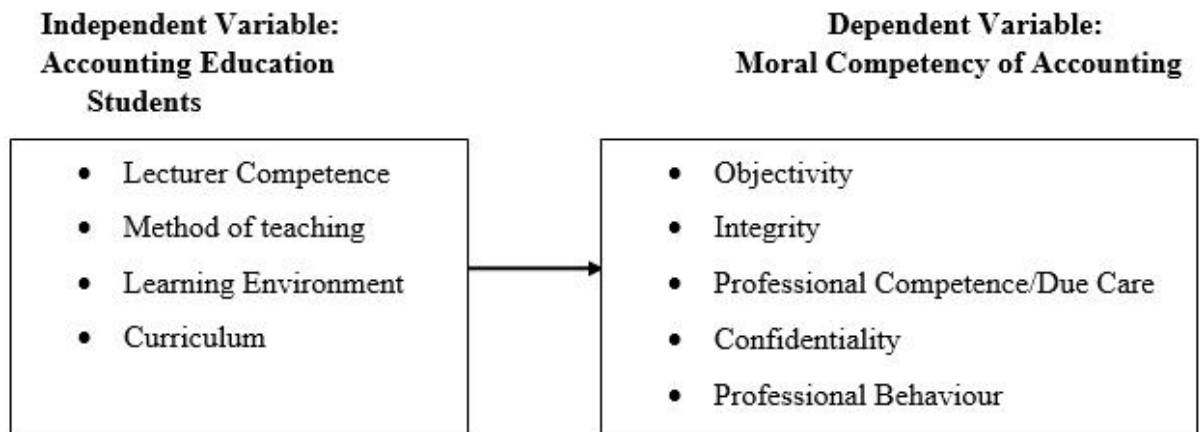
Tunisia education system investigated the influence of accounting education on the ethical reasoning of accounting students in Tunisia⁵⁵. This was achieved by determining the effectiveness of a newly introduced ethics education course in the specific Tunisian Polytechnic studied. 45 students were subjected to experiment (ethics education course) as well as interviews, and their moral development before and after the ethics course was measured using the Defining Issues Test (DIT). The data was analyzed using ANCOVA which found that there was little to no change in the moral growth of the accounting students before and after the ethics education course. This indicates that in this case, accounting education had no influence on accounting students' ethical reasoning.

Majority of the research work reviewed focused on the accounting education in University not polytechnic. Only one researcher was able to look into the education system of accounting in polytechnic. Which means that educators and researchers give a very less concern to polytechnic student, this necessitated thin research work on accounting education and the moral competency of accounting students in Federal Polytechnic Ilaro, Ogun Nigeria.

Study's Conceptual Framework

Accounting education serves as the independent variables in this research endeavour. Accounting education also serves as the basis of moral competency for accountants. It is through accounting education that we acquire our objectivity. It teaches us how to be competent in our career, as well as how to have good confidence and exhibit a professional behaviour with our customers. In addition, it teaches us how to behave professionally toward our customers. It is commonly held that education in accounting

is extremely important for both the professional accountant and the practise of accounting.



12.1: Study's Conceptual Framework

Figure 2.1 Study's Conceptual Framework

Source: Researcher's review (2022)

2.5 Summary of Literature Reviewed

Most studies relied on close ended questionnaire to measure moral competency which limits their ability to gain deep insights into the nature of respondents moral reasoning. This study addresses this gap by using open ended ethical scenarios to measure moral competency of accounting students. A second research gap is a geographical gap in that most of the previous studies took place in a developed country context. This study provides a developing country perspective on the relationship between accounting education and moral competency

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Chapter Three

Methodology

Chapter three of this research work comprises of the Research Design, Population Study, Sampling Technique, Description of the Research Instrument, Validity of Research Instrument, Reliability of Research Instrument, Method of Data Collection, and Method of Data Analysis.

3.1 Research Design

A research design can be thought of as a method or procedure that guides a researcher through the process of answering research questions and achieving particular objectives. The methodology of this study is one of quantitative research. This is due to the fact that data will be collected through the use of questionnaires from two different groups of respondents at the same point in time.

3.2 Population of the Study

The population for this study is represented by the total number of students that were enrolled in HND2 accounting classes at the Federal Polytechnic in Ilaro, Ogun State, on a full-time basis as of the year 2021 represents the demographic that this study is based on. There are 242 students enrolled in the HND2 programme in total. The information was obtained from the Accounting Department of the Federal Polytechnic Ilaro.

3.3 Sample and Sampling Techniques

Due to the fact that the scope of this research is limited to accounting students at a single polytechnic, a census sampling strategy will be utilised. This will ensure that all 242 accounting students enrolled in HND2 will be polled for the purposes of the study.

3.4 Description of the Research Instrument

In this study, the Accounting Ethical Dilemma Instrument (AEDI) that was developed by Thorne (2000) is modified so that it can be used to measure the moral competence of the respondents across the five dimensions of integrity, objectivity, professional competency and due care, confidentiality, and professional behaviour. The instrument includes five ethical examples, one for each dimension, and asks respondents to rate the importance of 15 different factors using a Likert scale from 1 to 5. A DP-SCORE is used to evaluate the level of moral competence possessed by respondents. The respondents' ages, genders, religions, states of origin, and years of education will also be recorded, along with other demographic information such as their year of study.

3.5 Validity and Reliability of Research Instrument

According to Twosa, the reliability of an instrument can be determined by looking at its cronbach's alpha and determining whether or not it is greater than 0.60. The results of Thorne's evaluation of the AEDI, which were published in her study from the year 2000, showed that the instrument's Cronbach's Alpha score is higher than the cutoff value of 0.60. This shows that the AEDI is a reliable instrument.

3.7 Method of Data Collection

The AEDI questionnaire was given out to HND2 accounting students while they were taking one of their exams. This was done to ensure that each student was present during the data gathering process. In order to get a response rate of one hundred percent, the researcher decided to wait and then collect the data.

3.8 Method of Data Analysis

Descriptive statistics were utilised to conduct an analysis of the respondents' demographic information. A t-test for independent samples was used to conduct the analysis of the data collected from HND2 students about their moral competency. The t-

test allowed the researcher to make a direct comparison between the two groups of respondents' mean responses across all five dimensions of moral competence.

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Chapter Four

Result and Discussion of Findings

The goal of this study is to investigate the influence of accounting education on the moral skills of accounting students at the Federal Polytechnic in Ilaro, Ogun State.

Five research hypotheses were derived from five objectives and investigated using inferential statistics (regression analysis). Also, descriptive statistics such as frequency distribution and percentages were used. Similarly, the researcher used the Statistical Package for Social Sciences (SPSS) version 26 to analyse the retrieved data.

175 questionnaires were sent at random to HND students, with only 173 filling out and returning the questionnaire, resulting in a 99% success rate. Similarly, 12 lecturers were handed questionnaires, which they all responded to and returned, culminating in a 100% success rate. The questionnaires sent to lecturers were primarily used to assess core curriculum for accounting education.

Table 4.1: Reliability Test

Variable	Number of Items	Cronbach Alpha Value
<i>Morale skill of accounting Stuent's'</i>	15	0.876
<i>Accounting Education</i>	5	0.987

Source: Researchers Computations, 2022

The Cronbach alpha values for the variables examined as provided in the table are an indicator that the questionnaires are extremely trustworthy (because the values are far above 70 percent) and can be further utilized for the research.

4.1 Descriptive Statistics of the Respondents

4.1.1 Descriptive Analysis of the Lecturers' Responses

Table 4.2: Demographic information of the Lecturers' Responses

S/N.	Variable	Response	Frequency	Percentage
1.	Age Range (years)	20 – 29	5	41.7
		30 – 39	1	8.3
		40 – 49	3	25
		50 – 59	3	25
		Above 59	-	-
2.	Gender	Male	7	58.3
		Female	5	41.7
3.	Religion	Christianity	12	100
		Islam	-	-
		Others	-	-
4.	Marital Status	Single	4	33.3
		Married	8	66.7
		Divorced	-	-
		Widow(er)	-	-

5.	Educational Qualifications	HND	-	-
		Bachelors	4	33.3
		Masters	6	50.0
		PhD	2	16.7
6.	Years in Service	0 – 5	2	16.7
		6 – 10	1	8.3
		11 – 15	1	8.3
		16 – 20	3	25.0
		21 – 25	5	41.7
		26 – 30	-	-
		Above 30		

Source: Researchers Computations, 2022

According to the results shown in table 4.2, 41.7% of the lecturers surveyed were between the ages of 20 and 29, 8.3% were between the ages of 30 and 39, and 25% were between the ages of 40 and 49. Male academics had the highest presence in the study (58.3%), while female peers have 41.7%. The lecturers are all Christians. Similarly, 33.3% of Lecturers are single, while 66.7% are married. About 33.3% have a Bachelor's degree in their respective fields of expertise, 50% have a Masters degree, and 16.7% have a PhD.

25% and 41.7% of academics have used between 16 and 20 years of service and 21 to 25 years of service, respectively, while the remaining lecturers have used less than 15 years of service. Looking at the amount of years used and their academic qualifications,

this indicates that the lecturers participated in the research were highly experienced and competent in their professional vocation.

4.2 Descriptive Analysis of the Lecturers Responses

Table 4.3: The NBTE accounting curriculum is able to meet the needs of a modern and dynamic community

		Frequency	Percent	Valid Percent
Valid	SA	8	66.7	66.7
	A	4	33.3	33.3
	Total	12	100.0	100.0

Source: Researchers Computations, 2022

Table 4.3 indicates 66.7% of lecturers strongly agreed that the NBTE accounting curriculum is able to satisfy the needs of a modern and dynamic community, while 33.3% agreed with the item.

Table 4.4: The NBTE accounting curriculum is able to meet the challenges of times and make education more responsive to the students it serves.

		Frequency	Percent	Valid Percent
Valid	SA	3	25.0	25.0
	A	7	58.3	58.3
	N	2	16.7	16.7

Total	12	100.0	100.0
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Source: Researchers Computations, 2022

According to the responses in table 4.4, 25% of lecturers strongly agree, and 58.3% agree that the NBTE curriculum is capable of meeting the challenges of the times and making education more responsive to the students it serves. Only 16.7% of the instructors, however, felt indifferent about the statement.

Table 4.5: The NBTE accounting curriculum a product of the best accounting minds in the Nigerian accounting educational system

		Frequency	Percent	Valid Percent
Valid	SA	5	41.7	41.7
	A	6	50.0	50.0
	N	1	8.3	8.3
	Total	12	100.0	100.0

Source: Researchers Computations, 2022

According to table 4.5, 41.7% of academics strongly agreed and 50% agreed that the NBTE accounting curriculum is the result of the brightest accounting brains in the Nigerian accounting school system.

Table 4.6: The NBTE accounting curriculum is the result of a long-term effort at continually improving how accounting is taught at polytechnics

		Frequency	Percent	Valid Percent
Valid	SA	3	25.0	25.0
	A	8	66.7	66.7

N	1	8.3	8.3
Total	12	100.0	100.0

Source: Researchers Computations, 2022

According to table 4.6, 25% and 66.7% of academics strongly agree and agreed that the NBTE accounting curriculum is the outcome of a long-term effort to consistently improve how accounting is taught at the Polytechnic, respectively, and just one respondent was indifferent on the assertion.

Table 4.7: The NBTE accounting curriculum provides the proper instructional equipment and meeting places that are often most conducive to learning

		Frequency	Percent	Valid Percent
Valid	SD	1	8.3	8.3
	D	8	66.7	66.7
	N	3	25.0	25.0
	Total	12	100.0	100.0

Source: Researchers Computations, 2022

According to the replies in table 4.7, 8.3% and 66.7% of lecturers strongly disagree and disagree that the NBTE accounting curriculum provides the appropriate teaching

equipment and meeting spaces that are frequently most favorable to learning. Only 25% were unconcerned with the comment.

4.2.2 Descriptive Analysis of the Students' Responses

Table 4.8: Demographic information of the Students' Responses

S/N.	Variable	Response	Frequency	Percentage
1.	Age (in years)	20 – 29	165	95.4
		30 – 39	8	4.6
		-	-	-
		-	-	-
2.	Gender	Male	57	32.9
		Female	116	67.1
4.	State of Origin	Ogun	85	49.1
		Oyo	35	20.2
		Kwara	53	30.6
5.	Religion	Christian	97	56.1
		Muslim	76	43.9
		-	-	-
6.	Programme	HND	173	100

Source: Researchers Computations, 2022

According to the replies in table 4.8, 95.4% of the students utilised for the survey are between the ages of 20 and 29, while the remaining students are between the ages of 30 and 39, with 67.1% being female and only 32.9% being male. The results also indicated that the bulk of the students (49.1%) were from Ogun State, while around 20.2% were from Oyo and the remaining 30.6% were from Kwara State. Furthermore, 56.1% of pupils are Christians, with the remainder being Muslims.

Table 4.9: Our accounting lecturers provide us clear course outlines to guide the teaching process

		Frequency	Percent	Valid Percent
Valid	SD	6	3.5	3.5
	N	9	5.2	5.2
	A	81	46.8	46.8
	SA	77	44.5	44.5
	Total	173	100.0	100.0

Source: Researchers Computations, 2022

According to the results shown in table 4.9, 44.5% and 46.8% of respondents strongly agree and agree that their lecturers give detailed course outlines to guide the teaching

process. 5.2% of students were indifferent, while 3.5% strongly disagreed with the proposition.

Table 4.10: Our accounting lecturers provide us with lesson materials that helps us understand the concepts being taught

		Frequency	Percent	Valid Percent
Valid	SD	4	2.3	2.3
	D	9	5.2	5.2
	N	13	7.5	7.5
	A	89	51.4	51.4
	SA	58	33.5	33.5
	Total	173	100.0	100.0

Source: Researchers Computations, 2022

Table 10 shows that 33.5% and 51.4% of students strongly agree and agree that lecturers give them with instructional resources that assist them comprehend the topics being taught, respectively, while 7.5% were unsure.

Table 4.11: Our accounting lecturers allow us to participate actively in the learning process

		Frequency	Percent	Valid Percent
Valid	SD	4	2.3	2.3
	D	8	4.6	4.6
	N	12	6.9	6.9
	A	74	42.8	42.8
	SA	75	43.35	42.8
	Total	173	100.0	100.0

Source: Researchers Computations, 2022

Approximately 43.35% of students strongly believe that their accounting lecturers allow them to engage fully in the learning process, while 42.8% agree. However, 6.9% of

students were unconvinced by the remark.

Table 4.12: Our accounting lecturers give us appropriate tests and examinations to test our understanding of the concepts taught

		Frequency	Percent	Valid Percent
Valid	D	3	1.7	1.7
	N	16	9.2	9.2
	A	60	34.7	34.7
	SA	94	54.3	54.3
	Total	173	100.0	100.0

Source: Researchers Computations, 2022

54.3% of accounting students strongly believe that their accounting lecturers provide them suitable tests and examinations to assess their grasp of the subjects presented, while 34.7% agree. 9.2% were indifferent, while 1.7% disagreed with the statement.

Table 4.13: Our accounting lecturers advise us on how to succeed as accounting students

		Frequency	Percent	Valid Percent
Valid	SD	2	1.2	1.2
	D	10	5.8	5.8
	N	11	6.4	6.4
	A	62	35.8	35.8
	SA	88	50.9	50.9
	Total	173	100.0	100.0

Source: Researchers Computations, 2022

Table 4.13 shows that 50.9% of students strongly believe that their accounting lecturers advise them on how to succeed as accounting students, whereas 35.8% agree. However, 6.4% of students are unconvinced by the assertion.

Table 4.14: Our accounting lecturers are consistently well-prepared for class.

		Frequency	Percent	Valid Percent
Valid	SD	2	1.2	1.2
	D	2	1.2	1.2
	N	30	17.3	17.3
	A	80	46.2	46.2
	SA	59	34.1	34.1
	Total	173	100.0	100.0

Source: Researchers Computations, 2022

Furthermore, 34.1% and 46.2% of students strongly agree and agree that their accounting lecturers are regularly well-prepared for class, respectively, with around 17.3% of students being indifferent about the assertion. The remaining respondents, however, either disagree or strongly disagree with the assertion.

Table 4.15: In the classroom, our accounting lecturers use examples and exercises to improve our understanding.

		Frequency	Percent	Valid Percent
Valid	SD	2	1.2	1.2
	N	12	6.9	6.9
	A	82	47.4	47.4
	SA	77	44.5	44.5
	Total	173	100.0	100.0

Source: Researchers Computations, 2022

According to Table 4.15, 44.5% of students strongly believe that their lecturers employ examples and exercises to boost their knowledge, while 47.4% agree. The remaining 1.2 pupils strongly disagreed with the proposition, while 6.9% were indifferent.

Table 4.16: Our accounting lecturers acknowledge the individual learning styles among us

		Frequency	Percent	Valid Percent
Valid	SD	5	2.9	2.9
	D	10	5.8	5.8
	N	32	18.5	18.5
	A	77	44.5	44.5
	SA	49	28.3	28.3
	Total	173	100.0	100.0

Source: Researchers Computations, 2022

According to Table 4.16, 28.3% and 44.5% of accounting students strongly agree and agree, respectively, that their accounting lecturers recognize individual learning styles among them. In contrast, 18.5% of students are indifferent, while the remainder either disapprove or strongly disagree.

Table 4.17: Our accounting lecturers show a strong understanding of accounting and the key concepts of the subjects.

		Frequency	Percent	Valid Percent
Valid	SD	2	1.2	1.2
	D	11	6.4	6.4
	N	21	12.1	12.1
	A	81	46.8	46.8
	SA	58	33.5	33.5
	Total	173	100.0	100.0

Source: Researchers Computations, 2022

Accounting lecturers demonstrate a strong understanding of accounting and key concepts, according to 33.5% and 46.8% of students, respectively. However, 12.1% of students are unconcerned about the statement.

Table 4.18: Our accounting lecturers have excellent communication skills and convey the material efficiently.

		Frequency	Percent	Valid Percent
Valid	SD	4	2.3	2.3
	D	6	3.5	3.5
	N	30	17.3	17.3
	A	73	42.2	42.2
	SA	60	34.7	34.7
	Total	173	100.0	100.0

Source: Researchers Computations, 2022

In terms of the communication abilities of accounting instructors, 34.7% and 42.2% of students strongly agree and agree that their lecturers have great communication skills and efficiently transfer materials, respectively (table 4.18)

Table 4.19: Our accounting lecturers create a class atmosphere that is open and free of restrictions.

		Frequency	Percent	Valid Percent
Valid	SD	11	6.4	6.4

D	7	4.0	4.0
N	28	16.2	16.2
A	75	43.4	43.4
SA	52	30.1	30.1
Total	173	100.0	100.0

Source: Researchers Computations, 2022

The result as presented in table 4.19 indicates that 30.1% of the students strongly agree that their accounting lecturers create a class atmosphere that is open and free of restrictions, 43.4% also agree with the statement. However, 16.2% were indifferent to the statement and about 10.4% disagree with the statement.

Table 4.20: Our accounting lecturers foster a welcoming environment for all students in the classroom.

		Frequency	Percent	Valid Percent
Valid	SD	2	1.2	1.2
	D	13	7.5	7.5
	N	18	10.4	10.4
	A	92	53.2	53.2
	SA	48	27.7	27.7
	Total	173	100.0	100.0

Source: Researchers Computations, 2022

27.7% and 53.2% of the students strongly agree and agree that their accounting lecturers foster a welcoming environment for all students in the classroom (table 4.20). in the

contrary, 10.4% of the students were neutral in their response to the statement while 7.5% disagree and 1.2% strongly disagree with the statement.

Table 4.21: All students are encouraged to participate equally by our accounting lecturers.

		Frequency	Percent	Valid Percent
Valid	SD	11	6.4	6.4
	D	8	4.6	4.6
	N	24	13.9	13.9
	A	72	41.6	41.6
	SA	58	33.5	33.5
	Total	173	100.0	100.0

Source: Researchers Computations, 2022

Similarly, 33.5% of the students strongly agree that everyone are encouraged to participate equally by their lecturers while 41.6% of them as well agree with the statement. Only about 13.9% of the students were indifferent about the statement.

Table 4.22: In the classroom, our accounting lecturers issue grades in a fair and unbiased manner

		Frequency	Percent	Valid Percent
Valid	SD	12	6.9	6.9

D	13	7.5	7.5
N	17	9.8	9.8
A	75	43.4	43.4
SA	56	32.4	32.4
Total	173	100.0	100.0

Source: Researchers Computations, 2022

The response as presented in table 4.22 affirmed that majority of the respondents (75.8%) agree that their lecturers issue grades in a fair and unbiased manner while 9.8% were neutral. In the contrary, about 7.5% and 6.9% of them disagree and strongly disagree respectfully.

Table 4.23: All accounting students have access to a convenient and welcoming physical environment.

		Frequency	Percent	Valid Percent
Valid	SD	4	2.3	2.3
	D	11	6.4	6.4
	N	18	10.4	10.4
	A	79	45.7	45.7
	SA	61	35.3	35.3
	Total	173	100.0	100.0

Source: Researchers Computations, 2022

35.3% and 45.7% of the respondents strongly agree and agree that all accounting students have access to a convenient and welcoming physical environment (table 4.23). 10.4% were neutral in their response to the statement while others either disagree or strongly disagree with the statement.

Table 4.24: Descriptive Analysis of Moral Competence Score

N	Valid	173
	Missing	0
Mean		4.82
Mode		5
Std. Deviation		.495
Minimum		2
Maximum		5

The result from table 4.24 indicates the descriptive analysis of the moral competence score among the 173 students used for the survey. The result shows that the average score is 4.82 point with the most score been 5 points with little or no deviation in the responses of the participants. The result shows that the moral competence value is high which indicates that the students are well aware of the professional ethics of the job.

Table 4.25: Frequency Analysis of Moral Competence Score

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	1.2	1.2	1.2
	3	2	1.2	1.2	2.3
	4	22	12.7	12.7	15.0
	5	147	85.0	85.0	100.0
Total		173	100.0	100.0	

Source: Researchers Computations, 2022

Furthermore, the result above (table 4.25) indicates that about 85% of the participants have 5 points for the moral competence score, followed by the 12.7% that score 4 points and the lease scores are 2 and 3 points.

4.3 Test of Hypotheses

4.3.1 Hypothesis One

H_0 : Accounting education has no influence on the integrity of accounting students enrolled at the Federal Polytechnic, Ilaro, Ogun State.

Table 4.34: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.504 ^a	.254	.180	.611

The result of the analysis as presented in the summary table above (table 4.34) indicates that there is a strong relationship between accounting education and integrity of the accounting students with correlation coefficient of 0.504 and about 25.4% variation in the integrity of the accounting students could be attributed to accounting education.

Table 4.35: ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.271	1	1.271	3.409	.002 ^b
	Residual	3.729	10	.373		
	Total	5.000	11			

The ANOVA table (table 4.35) indicates an F-value of 3.409 and the p-values is less than the 5% significance level, hence the model to be derived is sufficient adequate in relating accounting education and integrity of the accounting students.

Table 4.36: Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.475	.556		9.838	.000
	Accounting Education	.508	.275	.504	1.846	.002

The coefficients table result (table 4.36) indicates that for every increase in accounting education there is about 50.8% increase in the integrity of the accounting students with t-value of 1.846 and the p-value is less than the 5% significance level. Hence, the alternative hypothesis is accepted and we then conclude that accounting education has influence on the integrity of accounting students enrolled at the Federal Polytechnic, Ilaro, Ogun State.

4.3.2 Hypothesis Two

H_0 : Accounting education has no effect on the objectivity of accounting students enrolled at the Federal Polytechnic, Ilaro, Ogun state.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.256 ^a	.065	-.028	.809

The model summary shows that there is a weak positive relationship between accounting education and objectivity of the accounting students with correlation coefficient of 0.256 and about 6.5% variation in the objectivity of the accounting students could be attributed to accounting education.

Table 4.37: ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.558	1	1.558	2.382	.022 ^b
	Residual	6.542	10	.654		
	Total	8.100	11			

In addition, the ANOVA table has an F-value of 2.382 and the p-value (0.022) is less than the 5% significance level. This is an indication that the model is sufficient and adequate in relating accounting education and objectivity of the students. The test is then affirmed to be significant.

Table 4.38: Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	5.085	.737		6.898	.000
	Accounting Education	.305	.365	.256	.836	.022

Table 4.38 is the coefficient table indicating that for every unit increase in accounting education will result in about 32.2% increase in the professional competence of the students with the t-value of 0.892. the p-value is 0.003 which is less than the 5% significance level. Hence we conclude by accepting the alternative hypothesis that there is a significant relationship between accounting education and the professional competence and due care of accounting students enrolled at the Federal Polytechnic, Ilaro, Ogun State.

4.3.3 Hypothesis III

H_0 : There is no relationship between accounting education and the professional competence and due care of accounting students enrolled at the Federal Polytechnic, Ilaro, Ogun State.

Table 4.39: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.272 ^a	.074	-.019	.800

The result as presented in table 4.39 indicates that there is a very weak relationship between accounting education and professional competence and due care of accounting

students enrolled as the Federal Polytechnic Ilaro. Furthermore, about 7.4% variations in professional competence and due care could be attributed to accounting education.

Table 4.40: ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.510	1	1.510	3.710	.003 ^b
	Residual	.407	10	.641		
	Total	1.917	11			

The result in table 4.40 shows the F-value of 3.710 with the p-value (0.003) which is less than the 5% significance level. Hence it can be deduced that the model is significant and we can conclude that the model to be derived is sufficient and adequate at relating accounting education and professional competence.

Table 4.41: Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	5.034	.729		6.901	.000
	Accounting Education	.322	.361	.272	.892	.003

Table 4.41 is the coefficient table indicating that for every unit increase in accounting education will result in about 32.2% increase in the professional competence of the students with the t-value of 0.892. the p-value is 0.003 which is less than the 5% significance level. Hence, we conclude by accepting the alternative hypothesis that there is a significant relationship between accounting education and the professional competence and due care of accounting students enrolled at the Federal Polytechnic, Ilaro, Ogun State.

4.3.4 Hypothesis IV

H₀₄: Accounting education has no impact on the confidentiality of accounting students enrolled at the Federal Polytechnic, Ilaro, Ogun State.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.101 ^a	.010	-.089	.704

In table 4.41, the correlation coefficient is 0.101 which is an indication that there is a very low relationship between accounting education and confidentiality of accounting students with about 1% variation in confidentiality of the accounting students attributed to accounting education.

Table 4.42: ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.051	1	1.051	2.123	.002 ^b
	Residual	.949	10	.495		
	Total	2.000	11			

The result in table 4.42 is the ANOVA table which indicates the F-value of 2.123 with p-value of 0.002 which is less than the 5% significance level. Hence, the test is significant and we conclude that the test is sufficient and adequate in relating accounting education and confidentiality of accounting students.

Table 4.43: Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients		
				Beta		
1	(Constant)	4.695	.641		7.323	.000
	Accounting Education	.102	.017	.101	5.941	.002

The result presented in table 4.43 indicates that for every unit increase in accounting education, there is about 10.2% increase in the confidentiality of accounting students with the F-value of 5.941. the test is significant with the p-value (0.002) less than the 5% significance level. Hence, the alternative hypothesis is accepted and we conclude that accounting education has impact on the confidentiality of accounting students enrolled at the Federal Polytechnic, Ilaro, Ogun State.

4.3.5 Hypothesis V

H₀₅ : Accounting education has no influence on the professional behaviour of accounting students enrolled at the Federal Polytechnic, Ilaro, Ogun State.

384.44: Model Summary

Table 4.44: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.256 ^a	.065	-.028	.809

The result of the findings as presented in table 4.44 indicates that there exists weak positive relationship between accounting education and professional behaviour of accounting students with correlation coefficient of 0.256 and about 6.5% variation in the professional behaviour of the accounting students could be attributed to accounting education.

39Table 4.45: ANOVA

Table 4.45: ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.458	1	1.458	2.229	.002 ^b
	Residual	.542	10	.654		
	Total	2.000	11			

The ANOVA table (table 4.45) indicates the F-value of 2.229 and the p-value of 0.002 which is less than the 5% significance level, hence, the test is significant and we conclude that the model is sufficient and adequate at relating accounting education and professional behaviour of the students.

Table 4.46: Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	3.915	.737		5.312	.000
	Accounting Education	.305	.065	.256	3.938	.002

The coefficient table (table 4.46) indicates that for every unit increase in means of accounting education there is about 30.5% increase in professional behaviour of the accounting students with t-value of 3.938 and the p-value (0.002) which is less than the 5% significance level. Hence, the alternative hypothesis is accepted and we conclude that accounting education has influence on the professional behaviour of accounting students enrolled at the Federal Polytechnic, Ilaro, Ogun State.

4.4 Discussion of Findings

The research goal is to critically analyse the influence of accounting education on the morale abilities of accounting students at the Federal Polytechnic, Ilaro, Ogun State.

The particular goal is to examine the impact of accounting education on students' honesty, objectivity, competence, confidentiality, and professional behaviour.

However, the data demonstrated that accounting education had a considerable influence on students' honesty, objectivity, competence, secrecy, and professional behaviour.

This is in line with the findings of Dr. Umaru Zubairu.

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Chapter Five

Conclusion and Recommendations

5.1 Summary of Findings

This research investigates the effect that accounting education has on the moral capabilities of students who are majoring in accounting at the Federal Polytechnic in Ilaro, Ogun State. To a large extent, the focus is on determining the effect of accounting education on the integrity of accounting students, evaluating the relationship between accounting education and professional competence and due care, investigating the impact of accounting education on the confidentiality of accounting students, and examining the influence of accounting education on the professional behaviour of accountants.

The purpose of accounting education is to enlighten accountants by providing an explanation of the methodical process of issuing directions. Accountants will be able to get extra information and obtain the essential professional credentials if they follow the direction that has been offered to them. This education is provided so that accountants can improve their knowledge and their level of effort. To be an effective accountant, you need to be dedicated to the profession, maintain constant training in accounting software, and have the resilience to persevere through any challenge.

Therefore, the growth of accounting education ought to be the outcome of a continual relationship and conversation between the academic world and the professional accounting world. It should not be considered as an end in itself, particularly in the formation of good accountants; rather, it should be regarded as a means to an end, which is to create accountability in both the government and private sectors of the economy⁵⁶.

As a country that is developing at a rapid pace, Nigeria is in need of an accounting industry that is properly established so that it can continue to advance.

At Saudi University, a survey was carried out to evaluate the general capabilities in accounting education as well as the moral value of accounting students. 28 Both of these factors were taken into consideration. According to the findings, students place a high value on all five types of generic abilities, with the ability to form moral principles being ranked as the most important.

The State University of Medan conducted research between the years of 2015 and 2017 on the subject of the category of factors that contribute to the achievement of accounting education student learning⁵⁷. The following methodology was utilised for the research, and the participants included 203 locals and 135 student participants. The techniques of multiple regression and descriptive statistics were utilised in the process of data analysis. According to the findings, active engagement in class plays a significant impact in the overall success of accounting students.

The ethical thinking of accounting students and accounting teaching at the institution were both subjected to an evaluation conducted by Indonesia University⁵⁸. The ethical reasoning of the accounting students was shown to be impacted, according to the findings of the thematic analyses of the interview data, by the Western principles of capitalism that are inculcated in the financial accounting courses.

5.2 Conclusion

According to the findings of this research, it has been found that accounting education has an effect on the honesty of accounting students who are currently enrolled in an academic institution. This is because accounting students are taught the ethics of the profession while they are enrolled in accounting classes.

It was also shown that accounting education has a considerable effect on the objectivity of accounting students who are enrolled at the Federal Polytechnic in Ilaro, which is located in Ogun State.

Furthermore, there is a major relationship between accounting education and the professional competence and appropriate care of the accounting students who are enrolled in the school. This is due to the fact that accounting is a profession that relies heavily on numbers.

In addition, accounting education has a considerable influence on the degree to which the institution protects the confidentiality of accounting students who are enrolled there.

In conclusion, accounting education has an impact on the students' level of high moral competence in addition to having an influence on the professional behaviour of accounting students who are enrolled in the institution.

The responses of the respondents, who were students, regarding career objectives and work-related decisions of future accountants demonstrated that the students are prepared to uphold the ethics of the profession after they graduate (professional behaviour, integrity, professional competence and due care, objectivity and confidentiality). It has also been noticed that everyone of them is aware of the repercussions that come with acting in an inconsistent manner.

5.3 Recommendations

In light of the findings of the study, the following suggestions were provided as possible courses of action:

1. That accounting education is extremely important to the accounting profession because of the significance that it plays in the construction of nations.

2. It is imperative that the professors at the school do not let up on their efforts to remain continuously involved in instilling moral and ethical principles in the pupils.

3. The institution ought to also be concerned in knowing the professional conducts of the students after they have gained fully hired in their respective places of employment, and this should be done in a courteous manner.

5.4 Contribution to Knowledge

This study has filled the gap on accounting education and the moral competence of accounting student in Federal Polytechnic Ilaro, Ogun state. Although various studies have been conducted on accounting education and the moral competence of accounting student, the research was focused on Federal polytechnic Ilaro, Ogun state, Nigeria. The main objective of the study was to determine the impact of accounting education on the moral competencies of accounting students enrolled at the Federal Polytechnic, Ilaro, Ogun State. From the findings one can easily deduce that the components of accounting education has greatly and positively influence the moral competence of accounting students.

It is believed that this study has contributed a lot to academics, firms and government and if the recommendations made in this study are judiciously implemented, it will bring huge positive growth in Nigeria Polytechnics.

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Appendices

Appendix I: Questionnaire

Understanding the Career Aspirations and Work-Related Decisions of Future Accountants

This study attempts to understand the career aspirations and future work-related decisions of accounting students. Thank you very much for taking the time to fill this questionnaire. Your anonymity is guaranteed, so please respond as honestly as you can.

SECTION 1: DEMOGRAPHIC INFORMATION: Kindly provide the following details. Your anonymity is guaranteed.

- a. Age (years)
- b. Religion Others (Please specify)
- Islam Christianity
- c. Gender
- Male Female
- d. Nationality Others (Please specify)
- Nigerian
- e. How often do you pray daily?
- 0 1 2 3 4 5 More than 5
- f. How important is religion in your family?
- Very Moderately Little No
Important Important Importance Importance
- g. Type of program
- HND ND
- h. Type of secondary school attended
- Religious Normal (Secular)
- i. How often do you visit your place of worship (Mosque/Church/Temple/Others)?
-
- Never Once a week 2-4 times a week Once a day 2-4 times a day 5 times a day
- j. CGPA:

Scenario 1 (Professional behaviour)

You and three of your friends' start working at the company of your choice. On your first day of work at your new company, the CEO welcomes all new employees and shares with you the three principles that the company stands for: integrity, diligence and loyalty. He informs you that office hours start at 9am and end at 5pm every week day, with an hour lunch break from 1pm to 2pm. At the end of the first week, your friend comes to you for advice. Two of his senior colleagues have invited him for lunch at a new restaurant in town. They suggest that they leave the office by 12.15pm so they can get to the restaurant in time for an extended lunch.

What would you advise your friend to do?

.....
.....
.....

Why?

.....
.....
.....

Scenario 2 (Integrity)

And the end of the 1st month on the job, your friend prepared the company's financial statements and realizes that the company has a loss of RM10,000 that month. This loss is mainly due to three expenses, 1) Bad debt expense (2) Depreciation and 3) Interest expense. Her supervisor is unhappy with the RM10,000 loss as this will affect her bonus. She suggests that your friend postpone recording one of the three expenses until the next month.

What would you advise your friend to do?

.....
.....
.....

Why?

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.....
.....

Scenario 3 (Professional competence and due care)

Today is the last day of your first year at the company before you and your friends go for a well-deserved two-week holiday. As your friend prepares the year-end financial statements for the company, he notices that the balance sheet is unbalanced, with the “assets” section RM20 less than the “liabilities and stakeholder equity” section. To resolve the issue, he could go through all the company transactions once again for the whole year to try to spot the irregularity, but this would take several hours and he would miss the flight. Another option is simply to place RM20 of his own money into the company’s petty cash account, and this would resolve the problem instantly, thus enabling him to make the flight.

What would you advise your friend to do?

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.....

.....

Why?

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.....

Scenario 4 (Objectivity)

After a year of exceptional performances as accountants, you and one of your friends were promoted to the role of senior accountants in the company. Your friend's new role comes with a new responsibility: she is now in charge of appraising junior accountants due for promotion. At the end of the year, three candidates are due for promotion, but only one person will be promoted based on her appraisal scores. The first candidate is one of her closest friends, the second candidate comes from her hometown, and the third candidate is the company CEO’s niece.

Which candidate would you advise your friend to recommend for promotion?

1 2 3 It depends

Why?

.....

.....

Scenario 5 (Confidentiality)

After 5 years of sustained brilliance as accountants at your company, one of your friends has now being promoted as the company's Deputy Chief Financial Officer (DCFO). Your friend decides to carefully examine the financial statements of all the company's 20 worldwide branches for the last three years. After a thorough analysis, it becomes quite clear that the accounting unit of the Abuja branch of the company has been systematically manipulating the financial figures so as to meet company targets; this action clearly violates the company's policy of integrity and more importantly violates International Accounting Standards. Your friend reveals his findings to the CFO, who tells him that he is aware of the situation, and that all companies in the world engage in such practices. He reminds your friend to be a team player in accordance with the company's policy of loyalty, and promises him a 50% increase in salary. He also reminds your friend that if the information became public, it would ruin the company and would cost thousands of employees their jobs.

What would you advise your friend to do?

.....
.....
.....

Why?

.....
.....
.....

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Appendix II

Section 1: Demographic Information

Please circle the data that best describes you

Age: 20-29 30-39 40-49 50-59 60 and above

Gender: Male Female

Religion: Christianity Islam Other (please specify).....

Marital status: Single Married Divorced Widow(er)

Educational qualifications: HND Bachelors Masters PhD

Years in service: 0-5 6-10 11-15 16-20 21-25 26-30 more than 30

Section 2: Accounting Curriculum

Please indicate the extent to which you agree with the following statements:

S/N	Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	The NBTE accounting curriculum is able to meet the needs of a modern and dynamic community					
2	The NBTE accounting curriculum is able to meet the challenges of times and make education more responsive to the students it serves					
3	The NBTE accounting curriculum a product of the best accounting minds in the Nigerian accounting educational system					
4	The NBTE accounting curriculum is the result of a long-term effort at continually improving how accounting is taught at polytechnics					
5	The NBTE accounting curriculum provides the proper instructional equipment and					

	meeting places that are often most conducive to learning					
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Section 1: Demographic Information

Age (in years):**Gender:**..... **State:**..... **Religion:**.....

Programme:.....

SECTION 2

Please indicate the extent to which you agree with the following statements:

S/N	Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	Our accounting lecturers provide us clear course outlines to guide the teaching process					
2	Our accounting lecturers provide us with lesson materials that helps us understand the concepts being taught					
3	Our accounting lecturers allow us to participate actively in the learning process					
4	Our accounting lecturers give us appropriate tests and examinations to test our understanding of the concepts taught					
5	Our accounting lecturers advise us on how to succeed as accounting students					
6.	Our accounting lecturers are consistently well-prepared for class.					
7.	In the classroom, our accounting lecturers use examples and exercises to improve our understanding.					
8.	Our accounting lecturers acknowledge the individual					

	learning styles among us					
9.	Our accounting lecturers show a strong understanding of accounting and the key concepts of the subjects.					
10.	Our accounting lecturers have excellent communication skills and convey the material efficiently.					
11.	Our accounting lecturers create a class atmosphere that is open and free of restrictions.					
12.	Our accounting lecturers foster a welcoming environment for all students in the classroom.					
13.	All students are encouraged to participate equally by our accounting lecturers.					
14.	In the classroom, our accounting lecturers issue grades in a fair and unbiased manner					
15.	All accounting students have access to a convenient and welcoming physical environment.					

Appendix III

Variable	Number of Items	Cronbach Alpha Value
<i>Morale skill of accounting Students'</i>	15	0.876
<i>Accounting Education</i>	5	0.987

Lecturers Response

Frequency Table

		AGE			Cumulative
		Frequency	Percent	Valid Percent	Percent
Valid	20-29	5	41.7	41.7	41.7
	30-39	1	8.3	8.3	50.0
	40-49	3	25.0	25.0	75.0
	50-59	3	25.0	25.0	100.0
	Total	12	100.0	100.0	

		GENDER			Cumulative
		Frequency	Percent	Valid Percent	Percent
Valid	MALE	7	58.3	58.3	58.3
	FEMALE	5	41.7	41.7	100.0
	Total	12	100.0	100.0	

		RELIG			Cumulative
		Frequency	Percent	Valid Percent	Percent

Valid	CHRISTIANITY	12	100.0	100.0	100.0
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MS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SINGLE	4	33.3	33.3	33.3
	MARRIED	8	66.7	66.7	100.0
	Total	12	100.0	100.0	

ED

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	BACHELORS	4	33.3	33.3	33.3
	MASTERS	6	50.0	50.0	83.3
	Phd	2	16.7	16.7	100.0
	Total	12	100.0	100.0	

years

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0-5	2	16.7	16.7	16.7
	6-10	1	8.3	8.3	25.0
	11-15	1	8.3	8.3	33.3
	16-20	3	25.0	25.0	58.3
	21-25	5	41.7	41.7	100.0
	Total	12	100.0	100.0	

D1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly disagree	8	66.7	66.7	66.7
	Disagree	4	33.3	33.3	100.0
	Total	12	100.0	100.0	

D2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly disagree	3	25.0	25.0	25.0
	Disagree	7	58.3	58.3	83.3
	Neutral	2	16.7	16.7	100.0
	Total	12	100.0	100.0	

D3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly disagree	5	41.7	41.7	41.7
	Disagree	6	50.0	50.0	91.7
	Neutral	1	8.3	8.3	100.0
	Total	12	100.0	100.0	

D4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly disagree	3	25.0	25.0	25.0
	Disagree	8	66.7	66.7	91.7
	Neutral	1	8.3	8.3	100.0
	Total	12	100.0	100.0	

D5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly agree	1	8.3	8.3	8.3
	Agree	8	66.7	66.7	75.0
	Neutral	3	25.0	25.0	100.0
	Total	12	100.0	100.0	

Students

Descriptive Statistics

N	Minimum	Maximum	Mean	Std. Deviation
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NUMBER	173	1	2	1.05	.211
GEN	173	1	2	1.67	.471
STATE	173	1	3	1.82	.876
REL	173	1	2	1.44	.498
PROGRAMM	173	2	2	2.00	.000
H1	173	1	5	4.29	.854
H2	173	1	5	4.09	.908
H3	173	1	54	4.49	3.898
H4	173	2	5	4.42	.731
H5	173	1	5	4.29	.909
H6	173	1	5	4.11	.810
H7	173	1	5	4.34	.711
H8	173	1	5	3.90	.977
H9	173	1	5	4.05	.904
H10	173	1	5	4.03	.933
H11	173	1	5	3.87	1.089
H12	173	1	5	3.99	.889
H13	173	1	5	3.91	1.109
H14	173	1	5	3.87	1.156
H15	173	1	5	4.05	.960
Valid N (listwise)	173				

Biodata

A. Personal Data

Full Name: Ibrahim Abubakar
Address: No, 16 Okada Road Minna, Niger State.
E-mail: ibgawu@gmail.com
Phone No: +2348032521500
Date of Birth: June 12, 1987
Place of Birth: Chanchaga LG, Niger state
Nationality: Nigeria
Next of Kin: Hadiza Alhassan
Shanu village, bosso local govt Niger state.

B. Educational Background

Educational Institution Attended with Dates and Qualifications

- Msc. In Accounting- Leadcity University, Ibadan 2022
- Bsc. In Accounting- Nasarawa State University Keffi 2015
- S.S.C.E- Government Secondary School Hunkuy 2008

C. Working Experience with dates

- Machiyako Memorial Academy 2018 to date
- Best Solution International Academy kaduna 2016-2017

D. Membership of Academic and Professional Bodies

- i. Associate Member Institute of Business Diplomacy and Financial Member

E. Publications

Abubakar Ibrahim (2022). Foreign Loan and the Growth of Nigeria Economy.
13th National Conference of the School of Management Studies, The Federal Polytechnic, Ilaro.

Signature

Date

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University Compliance Certification

This is to certify that the thesis by Ibrahim Abubakar with Matric. Number LCU/PG/001522 in the department of Management and Accounting, Faculty of Environment, Management and Social Sciences, Lead City University, is in full compliance with the approved University format and style.

Signature

Date

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