

STUDENTS' PERCEPTION ON INTEGRATION OF ICT IN ASSESSMENT OF ACCOUNTING EDUCATION COURSES IN AKWA IBOM STATE, COLLEGE OF EDUCATION, AFAHA NSIT

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ABSTRACT

The study was poised to examine the perception of students on integration of Information and Communication Technology (ICT) in assessment of Accounting Education courses in Akwa Ibom State College of Education. In an attempt to achieve the purpose of this study, three research questions and one hypothesis were formulated for the study. Survey research design was adopted for the study. The population covered all the one hundred and seventy nine (179) graduating students of Akwa Ibom State College of Education from which one hundred (100) students were sampled through simple random sampling technique. Structured questionnaire was used to elicit information from the sample during school hours. All the data collected were analyzed using simple percentage for analyzing the demographic data, while mean and standard deviation were used to analyze the items that answered the research questions. A t-test statistic was used to test the hypothesis at 0.05 level of significance. The study found that computer systems, printer, internet service and social media were utilized to do assignment, class work, and practical examination and submission of term papers and project by the graduating students in accounting department. Based on the findings, the study recommended continuous training for both lecturers and students on how to utilize ICT resources to enhance the process of students' learning experience in tertiary institutions.

INTRODUCTION

In the educational sphere, most stakeholders are in accord that proper utilization of Information and Communication Technology (ICT) will not only enhance effective teaching and learning but the opportunity for work force will also be improved. It is in this reality that the role of technology has become highly significant and globally discussed issue on contemporary education policy (Jegede, 1990). Information and Communication Technology (ICT) according to Adesuyi (2013), deals with diverse set of tools and resources used to communicate, create, disseminate, store and manage information. These technologies include computers, the internet, broadcasting technology (radio & television) and telephone. Oduyemi (2002) revealed the goal of ICTs in Nigeria Educational institution is to enhance a better quality experience for students through access to internet facilities. This avenue will allow virtual attendance for students to work together. Also, ICTs through internet facilities have increased volume and quality of teaching and learning materials accessible to students in any institution and also for assessment of level of knowledge acquired by the students in online programme.

Assessment of accounting education students' perception can be described as the validation of the lecturers' classroom actions and the extent of learning activities which take place by integrating the use of ICTs in Accounting Education courses. This is designed to determine the extent of students' performance in a unit of instruction or the overall progress of students in the school at a given point in time. It is the system of evaluation in which students are given assignment and tests at a regular interval as against the single final examination at the end of the course or session (Ubanga, 2012).

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Before the introduction of continuous assessment in Nigeria tertiary institutions, students were assessed with greatest emphasis on cognitive testing. Also the assessment of the students were on their final examination which was based on hundred percent (100%). In other words, whatever grade obtained at the examination remained the student's performance. As a result, the student's tension was high on the basis of passing or failing examination. The affective and psychomotor developments of the students did not seem to be the concern of lecturers in Accounting Education. What mattered to the lecturers then was the conduct of examination at the end of the year and announcing the results. The student's affective and psychomotor domains were in utter disregard in the teacher's evaluation procedures. With time, the government at the state level saw the need for a more authentic measure of assessment and evaluation of the students. Government plans that progress along the educational cycle will be based on continuous overall guidance-oriented assessment by teachers. This was because government had realized the implication of the implementation of such a measure for all round development of the students.

According to Okoli (2005) continuous assessment was introduced to complement summative form of evaluation at the end of course examination. The practice provides series of continuously updated evaluation on the performance of students which can be based on weekly test of the student's performance in a variety of situations. Both written and practical work of the class as a whole may be taken into account and assessed. This cumulative judgment rather than result of a single examination, form the basis of the final assessment. ICT is flexible to meet individual student's needs, present information in new ways, give the students the power to try to put different ideas and take risk and can make the learners more confident and able to challenge themselves more. In assessing the performance of accounting students, Ajayi (2001) opined that ICT has the capacity to enhance the quality of lecturers' evaluation since information technology makes sharing of information possible. In Nigeria, some of the resources that are harnessed for scholarly work include the use of various computer operating systems such as Microsoft Windows, software packages specially designed for accounting operations and data management. Internet technologies software used include file protocol software, use net news groups, discussion groups, web directories, search engines, and e-mail services these can be harnessed by academics for good scholarly work (Nwezeh, 2010).

Some of the ICT resources often utilized in assessment of Accounting education students in tertiary institutions according to Baba and Akarahu (2012), include computer system, projector, printer, reprographic machines, teleconferencing equipment, e-mailing, modem, facsimile, franking machine, teleprinter, software packages including Microsoft office, scanners, diskettes, sealing machine, shredding machine, and flash Drive. Assessment of students often becomes interesting when adequate ICT resources are used appropriately with the contents of what is being taught by the lecturers in the classroom to enhance maximally holistic assessment in term of cognitive, affective, and psychomotor domain among accounting education students in the college

Statement of the Problem

Lack of interest and poor performances of accounting students in the college of education is a source of concern to business educators has essentially captured the focus of this study. In spite the effort of the lecturers in giving assignment, projects, applying different teaching methods in the classrooms, tailoring the continuous assessment according to what has been taught with the aid of instructional materials, majority of students are still not performing up to expectations. Variation in performances of students in continuous assessment can be attributed to different ways which they were taught and assessed. Most times, students are taught with the use of ICT resources but will be given assessment in another format which is different from the way they were taught. This often bring conflicting issues in assessing the extent to which accounting education students have learned what is expected of them during lecturing in the classroom.

There is also conflict in knowing level of ICT skills learned by the students in carrying out accounting operations and where strategies for the integration of ICT need improvement. In an attempt to address these issues, the researcher found it necessary to carry out this study.

Purpose of the Study

The main purpose of this study is to assess students' perception on the integration of ICT in assessment of accounting education courses in Akwa Ibom State College of Education. Basically, the study will determine the students' perception on:

1. The ways ICT is being applied in assessment of accounting education courses in Akwa Ibom State College of Education.
2. The problems facing the utilization of ICT resources in assessment of accounting education courses in Akwa Ibom State College of Education.
3. Strategies for enhancing the utilization of Information Communication Technology (ICT) resources in assessment of accounting education courses in the college.

Research Questions

The following research questions guided the study:

1. In what ways is ICT utilized in the assessment of accounting education courses in Akwa Ibom State College of Education?
2. What are the problems facing the utilization of Information Communication Technology (ICT) resources in assessment of accounting education courses in Akwa Ibom State College of Education?
3. What are the strategies for enhancing the utilization of Information Communication Technology (ICT) resources in assessment of accounting education courses in Akwa Ibom State College of Education?

Research Hypothesis

H₀₁: There is no significant difference ($P < 0.05$) between the mean responses of male and female students on the ways ICT is utilized in assessment of accounting education courses in Akwa Ibom State College of Education?

RESEARCH METHODOLOGY

Survey research design was adopted for the study. The population covered 179 students of Accounting Education. A simple random sampling technique was used to select a sample 100 students out of which 85 respondents

RESULTS

Table 1: Distribution according to demographic data

Items			Frequency	Percentage
Gender	(i)	Male	20	23.5
	(ii)	Female		
	Total		65	76.5
			85	100
Age:	(i)	16 - 20	15	17.6
	(ii)	21 - 25	62	72.9
	(iii)	26 - 30	08	9.4
	(iv)	31 - 35	—	—
	(v)	36 _ above	—	—
	Total		85	100

Table 1 above shows that 23.5% (20) were male students while 76.5% (65) were female students.

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This revealed that most of the respondents were female students. 17.6% (15) were within the age of bracket 16-20years, 72.9% (62) within 21 -25years, 9.4% (8) within 26-30 years. This revealed that most of the respondents were within 21-25years.

Research Question1

In what ways is ICT utilized in assessment of accounting education courses in Akwa Ibom State College of Education?

Table 2

Students' Responses on ICT Utilization in the Assessment of Accounting Education Courses in Akwa Ibom State College of Education

S/N	ICT Usage in Assessment	Mean	Std. Deviation	Decision
1.	The use of computer printer often makes assessment of graduating students stress-free	3.62	.534	Utilized
2.	Practical examination on utilization of office technology in accounting is often through ICT resources	3.13	.669	Utilized
3.		3.13	.842	Utilized
4.	Students often utilized ICT resources to do and submit assignment to lecturers	3.05	.815	Utilized
5.	Students are often assessed on ability to utilized ICT resources in accounting assignment operations department often make students to do computer based assessment to enhance their skills in handling computer	2.94	.792	Utilized
6.		2.38	1.046	Not Utilized
7.	Students often checked their examination results in accounting courses via the internet	2.84	.898	Utilized
8.	Students are often assessed on ability to utilize accounting system e.g. peach tree, excel, etc Assessing of students using ICT resources in accounting saves time, money, and energy	2.96	.794	Utilized

Table 2 above shows that items 1-5, 7, and 8 were accepted ways ICT is utilized based on the fact that their mean ratings were greater than $\bar{x} = 2.50$ cut-off point. This means that most of the respondents agreed that in assessing the Accounting Education courses, computer and printers, accounting system e.g. Peachtree, Excel, and other related ICT resources are often utilized to carryout practical examination, of office technology in accounting; students often do and submit assignment to the lecturers through ICT resources; and students are often assessed on their ability to utilize ICT resources for accounting operations. Based on this, the Department often makes students to do computer based assessment to enhance their skills in handling computer. The assessment of students using ICT resources in Accounting saves time, money and energy. However, the mean responses of the students on item 6 in the Table, 2.38 indicate that students do not check their examination results in accounting courses via the internet.

Research Question 2

What are the problems facing the utilization of Information Communication Technology (ICT) resources in assessment of accounting education courses in Akwa Ibom State College of Education?

Table 3

Responses on Problems Facing the Utilizing ICT Resources in Assessment of Accounting Education Courses

S/N	Items	Mean	Std. Deviation	Decision
9	Erratic power supply is a utilization of ICT resources in assessment	3.46	.749	Accepted
10	Lack of adequate computer system and printers often hinder the utilization of ICT in assessment of the students in accounting courses	3.39	.773	Accepted
11	Most accounting graduating students cannot utilize accounting software packages confidently	3.14	.861	Accepted
12	Students are often assess on ability to utilize ICT resources in accounting assignment operation	2.99	.838	Accepted

Table 3 above shows that items 9 – 12 were accepted as problems facing the utilization of ICT in assessment of accounting education courses based on the fact that their mean ratings were greater than the $\bar{x} = 2.50$ cut-off point. This means that most the respondents agreed that erratic power supply is a challenge to utilization of ICT resources in assessment; lack of adequate computer system, and printers hinder the utilization of ICT in assessment and that most accounting students cannot utilize accounting software packages confidently.

Research Question 3

What are the strategies for enhancing the utilization of Information Communication Technology (ICT) resources in assessment of accounting education courses in Akwa Ibom State College of Education?

Table 4

Responses on strategies for enhancing assessment of students in accounting education courses through ICT

S/N	Items	Mean	Std. Deviation	Decision
13	Lecturers in accounting department should be trained on how to use ICT resources to assess the students	3.64	.574	Accepted
14	Adequate computers and printers should be provided for students	3.73	.447	Accepted
15	Graduating students should be trained on how to handle ICT resources used in Accounting	3.49	.750	Accepted
16	Accounting department should make it compulsory for lecturers to give students ICT based assignment and project.	3.13	.720	Accepted

Table 4 above shows that items 13 – 16 were all accepted based on the fact that their mean ratings were greater than $\bar{x} = 2.50$ cut-off point.

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This means that most of the respondents agreed that lecturers in Accounting Department should be trained on how to use ICT resources to assess the students; adequate computer and printers should be provided for students; students should be trained on how to handle ICT resources used in Accounting and that the Department should make it compulsory for lecturers to give students ICT based assignment and project.

Hypothesis

H₀₁: There is no significant difference ($P < 0.05$) between the mean responses of male and female students on the ways ICT is utilized in assessment of accounting education courses in Akwa Ibom State College of Education.

Table 5

T-test analysis on ways ICT is utilized in assessment of Accounting Education courses

Gender	N	\bar{x}	SD	Mean Diff.	Std. Error Diff.	t	df	Sig.
Grade Level 7 – 12	20	3.100	.408	.123	121	1.011	83	.315
Grade Level 13 – 17	65	2.977	.494					

Level of Sig. = 0.05

The table shows that the difference in the mean responses of the 20 male ($M = 3.1$, $SD = 0.41$) and 65 female ($M = 2.98$, $SD = 0.49$) students on the ways ICT is utilized in assessment of accounting education courses in Akwa Ibom State College of Education is not statistically significant ($t = 1.011$, $p = .315$). Therefore, the null hypothesis which states that there is no significant difference between the mean responses of male and female students on the ways ICT is utilized in the assessment of accounting education courses in Akwa Ibom State College of Education was not rejected.

DISCUSSION OF FINDINGS

Based on the analysis of the data collected through the questionnaire administered to the respondents, the following findings are made: most of the respondents agreed that computer, printers and accounting system software packages are used for assessing Accounting Education graduating students in terms of practical examination, assignment, checking of results and competence levels and that ICT resources save time, money and energy in administration of assessment. The findings agreed with Oduyemi (2002) who found that ICT enhances better quality experience for students. Ajayi (2001) added that ICT has the capacity to enhance the quality of teacher's education. The study found that there are problems which hinder the utilization of ICT resources in assessment of students in Accounting Education some of which include erratic power supply, lack of adequate computer system and printers and that most accounting graduating students cannot utilize accounting software packages confidently.

Also, the findings revealed that lecturers in accounting department should be trained on how to utilize ICT resources to assess the students. There should be adequate computers and printers provided to the department and that students should be trained on how to handle them when given assignment and projects. The findings agreed with Cox (1997) who stated that ICT is flexible to meet individual student's needs, present information in new ways, give the students the power to try to put different ideas and take risk and can make the learner more confident and able to challenge themselves more.

CONCLUSION

The need to train the students and expose them to various ways of ICT resources can be used in assessment of graduating students in Accounting Education cannot be overlooked. Effort should be taken by Accounting Education lecturers to develop students on how to get use of ICT based assessment so that their ICT competences and interest can be enhanced and as such improve their academic performance in the course maximally

RECOMMENDATIONS

The following recommendations are made based on the findings of this study:

- Lecturers should always utilize ICT resources in teaching and learning process in the classroom so that when assessing the students through these resources, it can be stress free.
- Regular and routine maintenance should be carried out on available ICT resources so as to ensure their effectiveness and efficiency in the utilization.
- Students should be allowed to use the available ICT resources and internet service for effective learning of accounting operations.
- Finally, students should be placed on SIWES in establishments where ICT resources are utilized for accounting operations so that when assessed using ICT resources, they can perform very well.

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