

ACCOUNTING SKILLS: IMPLICATIONS FOR ENHANCING VOCATIONAL AND TECHNICAL EDUCATION FOR DEVELOPMENT.

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Abstract

Vocational and technical education is as old as the human race. This is because, since history, man has engaged in one form of trade/occupation or the other. The objective of this study is to determine whether accounting skills enhances vocational and technical education for development. To achieve this goal, research questions were raised and extensive literature review was carried out. The study being a descriptive research design, a well structured questionnaire was administered to eighty respondents of vocational and accounting education lecturers and final year vocational and accounting education students from College of Education Warri and that of University of Port Harcourt, using purposive and random sampling technique. The data garnered were analyzed in line with the objectives of the study using the mean scores. Findings revealed that, accounting skills has high implications for the enhancement of vocational and technical education for development, though there are some factors militating against its effectiveness. The finding also revealed some other factors militating against vocational and technical education as a tool for national development. It was however recommended that vocational and technical education students and grandaunts should be made and encouraged respectively, to acquire basic accounting skills. Those factors militating against the effectiveness of accounting and vocational education should also be addressed.

Background of the study

Reinforcing vocational and technical education for development is a 'now' topic that deserves all seriousness and attention. This is more true considering its importance to national development through job creation, wealth creation, employment generation, provision of goods and services at affordable prices, among others.

Shaped by the needs of the changing economy and local community, the challenges and opportunities available in VTE are unique. It provides solution options for the needs of different social, economic and cultural challenges facing a society. Going into memory lane, Dike (2005) said that, VTE has been an integral part of national development strategies in many societies, because of its impact on productivity and economic development. Despite its contributions, the leaders of Nigeria have not given this aspect of education an attention it deserves; and this has been attributed as one of the reasons for the nation's underdevelopment.

Technical education is a planned programme of courses and learning experiences that begins with exploration of career options, supports basic academic and life skills and enables achievement of high academic standards, leadership, and preparation for industry, defined work, apprenticeship and continuing education. (Office of the Superintendent of Public Instruction, (OSPI, 2011)

Vocational education on the other hand, prepares learners for careers that are based in manual or practical activities, traditionally non-academic and totally related to specific trade, occupation or vocation. In other words, it is an education designed to develop occupational skills. VTE gives the individual the skill to live, learn and work as a productive citizen in a global society. (Wolf, 2002)

Duffy (1967) in Dike (2005) said that, the provision of vocational education and technical schools has a long history. Before the industrial revolution, according to him, the home and the apprenticeship system were the principal sources of vocational education. But societies were later forced by the decline of hard work and specialization of occupational functions to develop institutions of vocational education, but accounting skills were excluded from this development.

In order to ensure that vocational and technical education is relevant for development, research findings have shown that accounting skills plays a significant role. Accounting skills are those aptitudes, abilities, expertise, techniques acquired in the process of undergoing accounting education programme.

Acquainted with accounting knowledge, a vocational education graduate can make rational productive decisions, maintain simple accounting books and make financial logical deductions.

Statement of the problem

Very often, VTE is negatively viewed by the society. It is seen as a second choice for those who are less academically inclined. Yet, the greatest gaps in human resource development are in VTE skills. Reflecting on this, the questions now are; how can we reinforce VTE to overcome this prejudice? How can we reinforce VTE for national development? What are the options available to various authorities at different levels to achieve this feat? What are the roles of accounting skills in all these? How had VTE handled the appropriate level and demand for skilled manpower in the economy? How is VTE positioned within the nation's education and training system? Is it meeting the training needs of school leavers and working adults? How well is VTE accepted by school leavers, parents, industries and the society? What are its policies, funding and educational issues? How versed are vocational graduates in accounting skills? These are some of the questions that constitute problem to VTE.

Purpose of the study

The purpose of the study is to determine the extent accounting skills reinforces vocational and technical education for development.

Other specific objectives include;

- i) To determine the extent vocational and technical education promotes development.
- ii) To examine the extent accounting skills enhances vocational and technical education.
- iii) To identify the factors militating against the acquisition of accounting skills in an educational setting.
- iv) To identify the factors militating against the effectiveness of VTE in Nigeria Higher institutions.
- v) To determine VTE position in the nation's education and training system.
- vi) To make policy recommendations based on the findings.

Research hypotheses The following hypotheses were formulated for the study.

- i) H_0 : There is no significant relationship between VTE and Development
- ii) H_0 : There is no significant relationship between VTE and Accounting Skills.

Conceptual framework

Robert (1971) in Ekwe (2009) defined VTE as a type of education or training designed for preparing the individual learner to earn a living (to be self reliant) or increase his earning in an occupation where technical information and an understanding of the laws of science and technology as applicable to modern design, production, distribution and services are essential for success.

According to Ogalanya (2006) in Ikenga, Afolabi and Oru (2009), VTE refers to that phase of general education concerned with equipping people with saleable skills, knowledge, attitudes, habits, understanding and appreciations required for entry into or holds employment in recognized occupations. VTE are therefore established for the purpose of providing occupational skills being demanded in the labour market. Also Ndagi (1998) perceived VTE to be the education that provides the skills, knowledge and attitudes that lead to the production of individuals who are resourceful and productive.

From the views of Nwanoruo (2008) VTE is the "factory" for the production of needed technologist, technicians and craftsmen as well as skilled artisans who are required to turn the nation's economy around. Tinuoye (2009) said that, VTE is a field of knowledge that inculcates the right attitudes and skills required in carrying out specific task which is purely designed to train manpower for agricultural, industrial and the commercial sectors.

Egbule (2005) indentified the goals of VTE to include;

- Provision of trained manpower in the applied sciences, technology and business particularly craft, advanced craft and technical levels.
- Provision of technical knowledge and vocational skills necessary for agricultural, commercial and development.

- Give training and impart the necessary skills to individuals who shall be self-reliant economically.

Similarly, Amao (2000) viewed objectives of VTE to include the following;

- To provide technological literacy to all pupils. That is, to prepare every pupil for life in technical age.
- To help develop the right attitude towards technology and the habit of conducive mind to the proper use of technology.
- To provide adequate technological orientations and preparation for advance professional education and training in technology.
- To equip school learners with skill to earn a living.
- To provide the awareness that technology does not only solve problems but create some as well.

Current State Of Vocational And Technical Education (VTE)

According to Ogudo and Nwachokor (2009) VTE was introduced in the early 1960 into Nigeria education and is yet to meet the objectives expected of it. There is still extreme poverty among the Nigeria society, which is one of the challenges the programme was out to address. Dabai (2005) attributed this deplorable state of VTE to general decay of infrastructure and economic structures in the country. He opined that, VTE has trained sufficient manpower to man the economic reins of the economy; but the economy is characterized by poor roads, energy (power supply) high telephone tariffs, poor water supply, high rentages, among others, which will frustrate and make nonsense any skill(s), attitude or techniques acquired by VTE graduates.

The above situations notwithstanding, VTE has its own challenges contending with it currently; as recorded by Omonigho (2009);

- i) Relegation of VTE as a dumping ground for academic misfits.
- ii) Inadequate quality and quantities of facilities for teaching vocational courses.
- iii) The continuous exit of teaching professionals and general manpower flight.
- iv) Lack of opportunities for advancement.

Ekwe (2009) also identified three gray areas which pose serious challenges to vocational education in Nigeria. These include;

- enlarging the clientele
- Expanding the scope of vocational education in counseling and
- Placement.

Other resounding issues according to the same author are;

- Inadequate curriculum
- Issue of dichotomy between Polytechnic and University graduates.
- Inadequate funding.

Taking the above into consideration, the quest for VTE to attain her full obligations to the Nigeria economy will remain a mirage unless deliberate reinforcement is carry out to remedy the situation. This is where acquisition of accounting skill came into the rescue.

The Place Of Accounting Skills In Reinforcing Vocational And Technical Education For Development.

Olaitan (1996) in Ogudo and Nwachokor (ibid) defined VTE as one in which technical information and an understanding of the law of science and technology as applied to modern design, production, distribution and service are essential for success. Going with this definition, there is no way VTE can assist national development without the presence of accounting skills. This because accounting skills such as; pricing, bookkeeping, inventory, cost control, breakeven analysis, taxation, auditing, among others (Okaro, Okafor and Oraka 2010), assist VTE trainees and grandaunts to make better decisions, choose strategies and determine how to implement these strategies. Through accounting education, Okoye and Akenbor 2010, said that, VTE trainees can acquire basic accounting skills without necessarily relying so much on the accountant for accounting knowledge.

Theuri and Hertz (2008) also claimed that, the acquisition of the relevant accounting skills will enable the VTE trainees to have full knowledge of measurement of the impact of his activities on environmental resources which will leads to sustainability. Obadan (2001) also asserted that, when VTE is

graduands are knowledgeable in accounting skills, they will have the opportunity to achieve economic prosperity, environmental protection and social cohesion.

Onwukwe (2010) in Kanu and Nwaiwu (2010) said that, accounting skills are necessary tools for reinforcing VTE because it will help business owners to;

- i) Ascertain what the business owns and owes in terms of assets and liabilities.
- ii) Determine the amount of money or efforts invested in the business at a particular time or period.
- iii) Identify the debtors and the creditors of the business and the time each debt or credit falls due.
- iv) Ascertain the stock of raw materials, finished goods, work in progress and goods in transit with a view to replenishing them.
- v) Draw a realistic plan of obligations such as; payment of salaries and wages, bonuses, overtime, accrued expenses, loans repayment and other benefits and bills.

Factors Militating Against The Acquisition Of Accounting Skills In Nigerian Tertiary Institutions.

Accounting education is an offshoot of the educational system in the country, which is bedeviled with many challenging factors. Some of these factors as identified by Okebukola (2000) include;

- i) Policy incoherence and implementation inconsistency.
- ii) Inadequate number of teachers in schools.
- iii) Poor teacher quality
- iv) Poor teacher motivation.
- v) Funding inadequacies.
- vi) Curriculum inadequacies
- vii) Social vices

This means that, if the above factors affect education generally, then acquisition of accounting skills which is also an aspect of education cannot be left out.

Adeyemi and Ogundele (2004) when writing on the development of accounting in Nigeria said that, accounting education has some challenges that is depriving it from achieving its full potentials. These include;

- i) Poor infrastructural facilities
- ii) Insufficient up to date resource materials.
- iii) Absence of sufficient academic commitment to excellence due to institutional constraints.
- iv) Warped societal values
- v) Poor attitude and posture of government towards education.
- vi) Poor funding
- vii) Low quality of new intakes
- viii) Lack of recognition and encouragement of collaborative studies.
- ix) Non inclusion of accounting ethics in the curriculum
- x) Insufficient ICT content in the curriculum.

A study carried out by Okoye and Akenbor (ibid), also revealed the following factor militating against the acquisition of accounting skills in Nigerian tertiary institutions;

- i) Inadequate availability of accounting lecturers
- ii) Incompatibility of accounting curriculum.
- iii) Lack of instructional materials
- iv) Illiteracy among teachers and learners in the use of computers.
- v) Lack of conducive learning environment.
- vi) Lack of clearly defined need for accounting information
- vii) Inadequate accounting journal publications on various issues.
- viii) Absent of ICT as a course in accounting curriculum.

Vocational And Technical Education And Its Role In National Development.

Nwokolo (2003) said that, VTE needs urgent reinforcing because of her prominent role in national development. Some of these roles as impended in the aims of traditional education as mentioned by Fafunwa (1974) in Igwebuikwe (2007) include;

- i) To develop the child's latent physical skills.
- ii) To develop character
- iii) To develop intellectual skills
- iv) To acquire specific vocational training and to develop a healthy attitude towards honest labour.

These aims according to the author were pursued vigorously by the informal system of education operated before the event of the colonial master. But after independence, the vigour faded into oblivion that is why reinforcing VTE is now very necessary.

FRN (2004) in Oharisi (2007), understood VTE to be

- i) An integral part of education
- ii) A means of preparing for occupational fields and for effective participation in the world of work.
- iii) An aspect of lifelong learning and a preparation for responsible citizenship.
- iv) An instrument for promoting environmentally sound sustainable development.
- v) A method of alleviating poverty.

From the curriculum of VTE itemized below, according to NPE (2004), the roles of VTE in national development are embedded.

- i) General education
- ii) Theory and related course
- iii) Workshop practice
- iv) Industrial training/production work and
- v) Small business management and entrepreneurial training

The above components and curriculum of VTE coincides with the aims and objectives of education in Nigeria which are bedrock of development according to NPE (ibid). These aims and objectives are:

- i) The inculcation of national consciousness and national unity.
- ii) The inculcation of the right type of values and attitudes for the survival of the individual and the Nigerian society.
- iii) The training of the mind in the understanding of the world around and
- iv) The acquisition of appropriate skills, abilities and competencies both mental and physical as equipment for the individual to live and contribute to the development of his society.

VTE components and curriculum also agreed with the MDGs as outlined by Ikoya (2007);

- i) Eradication of extreme poverty and hunger
- ii) Achieve universal primary education
- iii) Promote gender equality and empower women.
- iv) Combat HIV/AIDS, malaria and other diseases.
- v) Ensure environmental sustainability
- vi) Reduce child mortality
- vii) Improve maternal health
- viii) Develop a global partnership for development

Methodology.

A well structured questionnaire was printed and distributed to a total of eighty (80) purposively selected lecturers and final year students of VTE and accounting departments, of College of Education Warri and University of Port Harcourt.

The formulated objectives and hypotheses of the study were tested using the simple mean score and the 't' distribution statistics, respectively.

Data Analysis

Objective 1: In analyzing this objective, the respondents were asked to indicate the extent VTE promotes development.

Let X_1 represent VTE responses and

Let X_2 represent Accounting responses.

Table 1: Respondents Opinions On The Extent To Which VTE Promotes Development.

Responses	Grade	X ₁ Responses		X ₂ Responses		Remarks
	(X)	f	fx	f	fx	
Very High extent	5	30	150	15	75	Very high extent accepted
High Extent	4	5	20	6	24	
Low Extent	3	4	12	6	18	
Very Low Extent	2	1	2	10	20	
Undecided	1	0	0	3	3	
Total		40	184	40	140	

Source: Research Data, 2011.

$X_1 = 4.60$; $X_2 = 3.50$; Exp. Mean = 3.00; Average Mean score = 4.05

Decision: The computed average mean score (4.05) > the expected mean score (3.00). This means that, VTE promotes development to a very high extent.

Objective 2: In analyzing this objective, the respondents were asked to indicate the extent to which accounting skills enhances VTE.

Table 2: Respondent Opinion On The Extent To Which Accounting Skills Enhances VTE.

Responses	Grade	X ₁ Responses		X ₂ responses		Remarks
	(X)	F	Fx	F	fx	
Very High Extent	5	32	160	10	50	Very High Extent accepted
High Extent	4	5	20	5	20	
Low extent	3	2	6	13	39	
Very low Extent	2	1	2	5	10	
indifference	1	0	0	7	7	
Total		40	188	40	126	

Source: Research Data, 2011.

$X_1 = 4.70$; $X_2 = 3.15$; Exp. Mean score = 3.00; Average mean Score = 3.93

Decision: The calculated average mean score (3.93) > the expected mean score (3.00). This implies that, accounting skills enhances the effectiveness of VTE.

Hypotheses testing

The hypotheses for the study was tested using the 't' distribution statistical inference

Hypotheses 1

H_0 : There is no significant relationship between VTE and development

H_1 : There is significant relationship between VTE and development.

Data from table one were used to test this hypothesis.

Table 3: Summary of 't' test analysis on the extent VTE promotes development.

Groups	N	X	SD	DF	Calculated 't' value	Critical 't' value	Significant level	Decision
VTE	40	4.6	2.14	78	6.47	1.980	0.05	Reject
Accounting	40	3.5	1.5					

Source. Computed Research data, 2011.

Table three above indicates that, the calculate 't'- value (6.47) > the critical 't'- value (1.980) at 0.05 significant level. The null hypothesis is therefore rejected. This implies that, there is significant relationship between VTE and development.

Hypothesis 2

H0: There is no significant relationship between VTE and accounting skills.

H1: There is significant relationship between VTE and accounting skills

Data from table two were used to test this hypothesis.

Table 4: Summary Of 'T' Test Analysis On The Extent Accounting Skills Enhances VTE.

Groups	N	X	SD	Df	Calculated 't' value	Critical 't' value	Significant level	Decision
VTE	40	4.7	2.21	78	3.78	1.980	0.05	Reject
Accounting	40	3.15	1.42					

Source: Computed Research Data.

Table 4 indicates that the calculated 't' -value (3.78) > the critical 't'-value (1.980) at 0.05 significant level. The null hypothesis is therefore rejected. This implies that, there is significant relationship between VTE accounting skills.

Discussion of Findings

From the analyses and various tests carried out, the following findings were made;

- 1) VTE has the potentials to promote national development. This finding agreed with Dike (2005) assertion that VTE is an integral part of national development strategies.
- 2) VTE graduates lack the required competencies to meet the ongoing global challenges in the entrepreneurial and employment market. This finding also agreed with Ekwe (2009) report when he said that, VTE will not attain her full obligations to the Nigerian economy if deliberate efforts are not made to reinforce its competencies.
- 3) Vocational education occupies a very high position in the nation's education and training system, but there is nothing much to show for it. This finding also agreed with Adagha (2009) and Ogudo and Nwachokor (2009) when they said that, VTE was introduced in the early 1960 and occupies a very high position in the nation's education training system, but yet to meet the objectives expected of it.
- 4) Accounting skills enhances VTE effectiveness. This finding agreed with the work of Theuri and Hertz (2008), and Obadan (2001), when they said that, the acquisition of relevant accounting skills by VTE trainees will enable them have full knowledge that will enhance their effectiveness.
- 5) Some factors were discovered to be militating against the effectiveness of initiated vocational education training (IVET) and accounting skills acquisition, significant among them are; inadequate quality and quantities of teaching facilities, insufficient period for practical's, and industrial work experience, inadequate number of qualified and experienced teachers, curriculum inadequacies, inadequate funding, among others.

4.2 Conclusion

From the above findings, I can categorically say that, if VTE is well reinforced, it will facilitate development. And one of the reinforcing tools is making VTE trainees to acquire accounting skills. Since VTE trainees lack these essential skills, these make them to be incompetent in meeting employment and entrepreneurial challenges. Apart from this, there are other limiting factors actually hindering the effectiveness of accounting education and IVET in enhancing national development.

Based on the above, the following policy recommendations are hereby put forward;

4.3 Recommendations

- i) IVET trainees should be made to acquire accounting and other relevant skills to make them competent.
- ii) IVET trainees should be made to appreciate the usefulness of accounting records, because of decision making purposes.

- iii) IVET curriculum should be made to be robust and teaching methods should incorporate discussions.
- iv) More funds should be made available for researches and infrastructural development.
- v) More period/time should be assigned to practicals and work experience.
- vi) Qualified and experience lecturers should be employed and encouraged to stay.
- vii) Positive policies should be made and implemented.
- viii) Dichotomy treatment between university and polytechnic graduates should be discouraged.
- ix) Thorough screening should be carried out on new intakes before admission
- x) Accounting education should be made compulsory in IVET curriculum.
- xi) IVET and accounting education teachers should be made to continuously undergo refresher courses to update their knowledge.

4.4 THE WAY FORWARD FOR VOCATIONAL AND TECHNICAL EDUCATION (VTE)

Kanu and Nwaiwu (2010) in Agbiowgu (2010) recommended that VTE graduates and entrepreneurs should get themselves acquainted with accounting records because of the roles they play in financial decision making. Prosser (1949) in Ekwe (2009) suggested that, to move VTE forward, it must possess the following nine principles:

- i) VTE training should be fashioned in the same way, same operations, using the same tools and machines as for the occupation being prepared.
- ii) The individual should be trained directly and specifically in the thinking and manipulative habits required in the desired occupation.
- iii) The environment in which the trainee is prepared should resemble the environment he must eventually get employment.
- iv) It should permit each individual to develop his interest, aptitude and intelligence to the highest level possible.
- v) For effective teaching of VTE, the trainers should have the required experience in the application of such knowledge and skills they desire their trainees to acquire.
- vi) VTE, must meet the specific training need of a group at a time it is needed, and in such a way that it can maximally profit by instructions.
- vii) VTE should be designed for people who need it, want it and can benefit from it.
- viii) All trainees must accomplish the minimum VTE training period to enable them obtain and retain employment in their areas of occupation.
- ix) VTE method of instruction and personal relations with learners should give consideration to the peculiarities of the group it is designed to serve.

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