



# **Influence Of E-Learning Facilities On Career Disposition Of Accounting Education Students In Tertiary Institutions In Rivers State**

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## **ABSTRACT**

This study was conducted to determine the influence of e-learning facilities on career disposition of accounting education students in tertiary institutions in Rivers State. The study adopted the survey research design. The population of the study consisted of 1,192 undergraduate accounting education students of tertiary institutions in Rivers State. A sample of 393 accounting education students was randomly selected. This constitutes 33% of the population. Two research questions and two null hypotheses guided the study. The research instrument used for data collection was a self-made questionnaire developed by the researchers based on the insight gained from review of related literature. The instrument was titled “Influence of E-learning Facilities on career Disposition of Accounting Education Students in Tertiary Institutions in Rivers State (IEFCDAES)”. The instrument was designed on a 4-point likert rating scale. The validation of the instrument was done by three experts. The consistency and reliability of the instrument was assured using the cronbach alpha method, to determine the degree of reliability which yielded a correlation co-efficient of 0.77. The arithmetic mean and standard deviations were used to answer the research questions, while analysis of variance (ANOVA) was used to test the hypotheses at 0.05 level of significance. The findings of the study revealed that e-library and e-mail facilities influenced career disposition of accounting education students in tertiary institutions in Rivers State. It was recommended amongst others that management of tertiary institutions should make adequate budgetary provision for procurement and installation of e-learning facilities as well as uninterrupted power supply units to tertiary institutions in Rivers State.

**Keywords:** Accounting Education, Career Disposition, E-learning, Facilities

## **INTRODUCTION**

Change as the only constant phenomenon of life also affects our globe and has caused a wide range of developments of which the Information and Communication Technology (TCT) is one. This development has transformed every sector of life with it and that of accounting education is not ruled out. The introduction of e-learning in the teaching and learning process has spurred effective and efficient teaching and learning of accounting education courses in tertiary institutions of Rivers State.

Ajayi and Ekundayo (2009) viewed Information and Communication Technology (ICT) as the process which entails the disseminating of information using various forms of necessary electronic machines which house all required technologies for the operation and communication of information. Accordingly, Osakwe (2012) captured Information and Communication Technology (ICT) as an electronic machine used to manage and process information with the help of software and hardware to change, store, influence, guide, beshield convey, direct, control and regain information for the improvement and yielding of useful results for personal and business activities.

E-learning is an abbreviation for electronic learning. It is an aspect of ICT which holds a great esteem to the teaching and learning process in the education industry in our contemporary time and age. The significance and effectiveness of technology enhanced learning cannot be overlooked in this 21st century. So, various sectors such as: education, business, law, medicine, engineering, agriculture and others rely on the adapting of e-learning to enable them advance. E-learning is a vital determinant of information propagation of this dispensation and as such, it holds a great affirmation to improve teaching and learning when appropriately adopted and applied in Nigerian educational institutions and the higher institutions in Rivers State offering accounting education courses.

In the words of Adu and Olatundun (2013), e-learning is explained as learning that empowers the flexibility of passing on education to learners to enable them breakthrough the desired knowledge anytime, anywhere, at will and at one's comfort. Also, it helps to influence how students are taught, their perceptions, passions, zeal and otherwise since the process is learners driven. This would then prepare and improve the learners for lifelong learning and also better the quality of learning in our society including Rivers State tertiary institutions offering accounting education courses. In congruence with Adu and Olatundun (2013), Adesoji (2012), explained that e-learning comprises computer and ICT materials and usage which assist in information gathering and circulating, investigations and world exchange of thoughts that are extremely important for improving thoughtful educational problems and understanding connected issues to world's development matters.

### **Review of Literature**

Relevant literature for the study were reviewed under e-learning, e-learning facilities, career deposition and accounting education as follows:

Abidoeye (2010) viewed e-learning facilities as the web, internet, multimedia, computer, projectors television and other devices that provide comfortable entrance to well-made instructional materials in order to get satisfactory and responsible impartation to the learning process including accounting education courses.

From the foregoing, e-learning is seen as electronic device engaged to stimulate the teaching and learning process to command lasting knowledge, retain information among learners when properly and consciously used. The integration of e-learning into the educational sector has greatly influenced the educational sector and has been linked to career disposition of accounting education students in our higher institutions negatively or positively as perceived by the researcher. The achievements, successes, accomplishments, failures or setbacks of what anyone becomes tomorrow depend on the career choice, training and planning of today. Hence, the planning for today is the sole responsibilities of so many people, agents and variables such as, the students, parents, lecturers, school counselors, organizations, peers among others. (Kazi, Nimra & Nawaz, 2017) careers are like building blocks built throughout the lifespan of individuals from the series of choices they make in learning, training and the work they are engaged in (Ezeani, 2013).

According to Chad (2013), career is identified in two perspectives. Career is seen as what an individual does to earn a livelihood in life and also as a person's progression via a wide range of career paths over such individual's lifespan which includes one's education, unpaid work experiences and voluntary opportunities. Business Dictionary (2019) explained career as the advancements and actions taken by individuals all through their life time, particularly those related to their professions which comprise the individuals' jobs held, titles earned and work achieved over a long duration and not just referring to their positions. In support of the above definitions, career can be said to be the totality of every experience

gotten, training acquired position held and effort someone puts up to make ends meet for a lifelong period as perceived by the researcher. The career disposition of accounting education students and e-learning facilities available in any school are necessary tools to create efficacious and efficient outcome in teaching and learning as to attain educational goals as perceived by the researcher. This implies that career disposition depends on quality and available e-learning facilities, such as; e-library, e-mail, e-portfolio, message board and projectors. E-mail facilities have great influence on accounting education students in terms of reaching the set educational objectives. Accounting is very important to all human activities especially, business activities. It is the process of recording, reporting and evaluating economic occurrences and transactions that affect business organizations and the general economic status of a nation. Accounting deals with all documents of an organization's financial performances from payroll, cost, capital expenditure and other obligations to sales, revenue and owners' equity (Tunji, 2012)

Accounting education plays an important role in the society. Investors, creditors, employers and other sectors of the business community, as well as the government and the general public rely largely on the accounting profession for sound financial resources and business and taxation advisory services. According to Debarah (2010), accountancy is a pivotal profession. In times of prosperity, it is needed to achieve a frugal and optimal allocation of scarce resources. Stressing further, Ebi (2015), stated that accounting education is an option in the business education programme of universities and colleges of education covering courses such as principles of accounting, introduction to financial accounting, cost accounting, taxation, management accounting, auditing and investigation among others. Accounting education equips the recipients with saleable skills that prepare them for either teaching accounting subjects or serving as accounting officers in public and private organizations (Ezenwafor & Akpobome, 2017).

From the discussion so far, accounting education provides the recipient with the proper information of knowledge, skills competencies and attitudes for its students when practiced under a good and well structured environment to enable such student become gainfully employed either as an employee or employer of labour in the business world, or education sector as thought by the researchers. So, the career disposition such as; interest, passion, mood, quest and others of accounting education students depend highly on the necessary e-learning facilities such as e-library e-mail e-portfolio, message board, projectors, among others to drive home the educational objectives of Accounting Education curriculum to the learners that will automatically benefit as well as the society.

### **Statement of the Problem**

Many universities offering accounting education courses across Nigeria do not have well equipped e-learning facilities and even where they have, most of their lecturers and students do not possess the adequate knowledge to operate some of the devices such as e-library, e-mail, e-portfolio and others as observed by the researchers. Again, some students do not have personal e-learning facilities as observed by the researcher. The use of the aforementioned e-learning facilities in the teaching and learning is facing serious challenges to lecturers and students, as they seek to achieve one of the objectives of Business Education (accounting education inclusive) of career exploration. Therefore, this study is aimed at examining influence of e-learning facilities in advancing or facilitating the career disposition of students in higher institutions in Rivers State.

### **Purpose of the Study**

The main purpose of this study is to investigate the influence of e-Learning facilities on career disposition of accounting education students in tertiary institutions in Rivers State. Specifically, the study sought to;

1. Determine the extent to which e-library facilities influence career disposition of accounting education Students in tertiary institutions in Rivers State.
2. Determine the extent to which e-mail facilities influence career disposition of accounting education students in tertiary institutions in Rivers State.

### **Research Questions**

The following research questions guided the study.

1. To what extent do e-library facilities influence career disposition of accounting education students in tertiary institutions in Rivers State?

2. To what extent do e-mail facilities influence career disposition of accounting education students in tertiary institutions in Rivers State?

### **Hypotheses**

The following null hypotheses formulated were tested at 0.05 level of significance.

1. There is no significant difference in the mean ratings of accounting education students in federal tertiary institutions and State tertiary institutions on the extent to which e-library facilities influence accounting education students' career disposition.
2. There is no significant difference in the mean ratings of accounting education Students in federal tertiary institutions and state tertiary institutions on the extent to which e-mail facilities influence accounting education students' career disposition.

### **METHOD**

The study adopted descriptive survey research design. The population of the study consisted of 1,192 level 300 full time undergraduate Accounting Education Students of Rivers State university, Ignatius Ajuru University of Education and Federal College of Education, (Omoku) Technical (Tertiary Institutions) in Rivers State. Thirty-three percent (33%) of the population denoting 393 Accounting Education students was studied. The instrument for data collection was a structured questionnaire titled "Influence of E-learning Facilities on Career Disposition of Accounting Education Students in Tertiary Institutions in Rivers State (IEFCDAES)". The instrument has two parts. Part A focused on the respondents personal data, while part B contain two clusters, B1 and B2 with 16 items each covering the research questions. Part B was a 4-point rating scale of Very High Extent (VHE-4points), High Extent (HE -3points), Moderate Extent (ME-2points) and Low Extent (LE-1point) respectively. The validity of the instrument was established by two experienced Business Educators from the Department of Business Education, and one expert in Measurement and Evaluation from the Department of Educational Foundation, all from Faculty of Education, Rivers State University.

The internal consistency method was used to determine the reliability of the instrument by administering it on 10 Business Education students in Bayelsa State who were not part of the study sample. Data were analyzed with the use of Cronbach Alpha Method and co-efficient of 0.77 was obtained. 393 copies of the instrument were administered on the study sample by the researchers and 389 copies denoting (98%) were retrieved and used for the study. The arithmetic mean and standard deviation were used to analysed data collected in order to answer the research questions, while Analysis of Variance (ANOVA) was used to test the hypotheses at 0.05 level of significance.

**RESULTS**

**Research question 1:** *To what extent do e-library facilities influence career disposition of accounting education students in tertiary institutions in Rivers State?*

**Table 1:** Respondents’ Mean Ratings on the extent to which e-library Facilities influence Career Disposition of Accounting Education Students in Tertiary Institutions in Rivers State.

(N= 389)

S/No	Influence of E-library Facilities on Career Disposition of Accounting Education Students	$\bar{x}$	SD	Remarks
1.	E-library provides immediate solutions for students’ academic work	2.86	0.92	High Extent
2.	It provides a wide range of research materials at a sport for users	2.98	0.62	High Extent
3.	Some materials in e-library are obsolete	3.28	0.43	High Extent
4.	The internet sometimes has epileptic power supply which affects students learning	3.13	0.36	High Extent
5.	E-library supplements e-learning and complements traditional learning	3.14	0.68	High Extent
6.	E-library generates matching information and services for the 21 <sup>st</sup> century library users	3.04	0.60	High Extent
7.	It requires information literacy skills to operate	3.09	0.70	High Extent
8.	Attitudes affect the learning pace of students	3.18	0.39	High Extent
<b>Grand Mean (<math>\bar{x}</math>) and SD</b>		<b>3.09</b>	<b>0.63</b>	<b>High Extent</b>

The data presented in table 1 showed that the means scores of respondents ranged from 2.86 to 3.28. With grand mean of 3.09, respondents assessed item (1-8) concerning e-library facilities to a high extent. Since the grand mean is 3.09, this means that e-library facilities influence career disposition to a high extent. The standard deviation scores indicate that the respondents were homogenous in their assessment.

**Research Question 2:** *To what extent do e-mail facilities influence career disposition of accounting education students in tertiary institutions in Rivers State?*

**Table 2:** Respondents’ Mean Ratings on the extent to which e-mail Facilities influence Career Disposition of Accounting Education students in Tertiary Institutions in Rivers State

(N= 389)

S/No	Influence of E-mail facilities of Career Disposition of Accounting Education Students	$\bar{x}$	SD	Remarks
9.	E-mail enable students to spend less time on academic work	3.08	0.98	High Extent
10.	E-mail provides effectiveness, efficiency and engagement among learners	3.18	0.39	High Extent
11.	E-mail can be difficult to communicate emotions like praise and sadness	3.09	0.70	High Extent
12.	It consumes much time	3.04	0.60	High Extent
13.	E-mail can foster misunderstanding	3.14	0.68	High Extent
14.	It is accessible from anywhere in the world	2.85	0.92	High Extent
15.	It promotes intimate relationship between instructors and learners	2.98	0.62	High Extent
16.	It creates learning opportunities for she students	3.28	0.43	High Extent
<b>Grand Mean (<math>\bar{x}</math>) and SD</b>		<b>3.08</b>	<b>0.63</b>	<b>High Extent</b>

The data presented in table 2 revealed that the means scores of respondents ranged from 2.85 to 3.28. With grand mean of 3.08, accounting education student in federal and state tertiary institutions assessed all the items concerning e-mail facilities to a high extent. Since the grand mean is 3.08, this implies that e-mail facilities influence career disposition to a high extent. The standard deviation scores indicate that the respondents were homogenous in their assessment.

**Hypothesis 1:** There is no significant difference in the mean ratings of accounting education Students in federal tertiary institutions and State tertiary Institutions on the extent to which e-library facilities influence accounting education students' career disposition.

**Table 3:** ANOVA of difference in the mean scores of Respondents on the extent e-library facilities influence Accounting Education Students' Career Disposition.

Sources of Variables	SS	DF	MS	F-cal	F-crit	$\alpha$	Decision
between groups	0.04	2	0.02	0.68	3.35	0.05	Accepted
Within groups	0.87	28	0.04				
<b>Total</b>	<b>0.91</b>	<b>30</b>	<b>0.06</b>				

Table 3 shows the degree of freedom of 2 and 28 at 0.05 level of significance with F-cal of 0.68, which is less than the F-critical of 3.35. This indicates that respondents do not differ in their mean ratings on the extent to which e-library facilities influence accounting education students' career disposition in tertiary institutions in Rivers State. The hypothesis is therefore accepted.

**Hypothesis 2:**

There is no significant difference in the mean ratings of Accounting Education Students in federal tertiary Institutions and State tertiary Institutions on the extent to which e-mail facilities influence Accounting Education students' career disposition.

**Table 4:** ANOVA of difference in the mean scores of Respondents on the extent e-mail Facilities Influence Accounting Education Students' Career Disposition

Sources of Variables	SS	DF	MS	F-cal	F-crit	$\alpha$	Decision
between groups	0.04	2	0.02	0.67	3.35	0.05	Accepted
Within groups	0.86	27	0.03				
<b>Total</b>	<b>0.90</b>	<b>29</b>	<b>0.05</b>				

Table 4 shows the degree of freedom of 2 and 27 at 0.05 level of significance with F-cal of 0.67, which is less than the F-critical of 3.35. This indicates that respondents do not differ in their mean ratings on the extent to which e-mail facilities influence Accounting Education students' career disposition in tertiary institutions in Rivers State. The hypothesis is therefore accepted.

**DISCUSSION**

**Influence of E-library Facilities on Career Disposition of Accounting Education Students:** Findings of this study showed that accounting education students in federal and state tertiary institutions in Rivers State perceived the influence of e-library facilities on career disposition to a high extent. This finding agree with Ayim (2018) who reported that digital libraries enable students to access an enormous amount of knowledge and share content with others. The findings of the study also corroborates the submission of David (2015) who posit that e-library expand students horizons in learning and facilitate the expansion of education. Again, the findings indicated that respondents do not differ in their mean ratings on the extent to which e-library facilities influence accounting education students career disposition in tertiary institution in Rivers State.

### **Influence of E-mail Facilities on Career Disposition of Accounting Education Students**

Findings of this study showed that Accounting Education students in federal and state tertiary institutions in Rivers State perceived the influence of e-mail facilities on career disposition to a high extent. This finding agreed with Alberto (2018) who reported that e-mail is customizable, fast, economic and effective communication channel through which students communicate amongst themselves and their teachers. Also, the findings indicated that respondents do not differ in their mean ratings on the extent to which e-mail facilities influence Accounting Education students' career disposition in tertiary institution in Rivers State.

### **CONCLUSION**

Based on the findings of the study, it was concluded that respondents perceived that e-library and e-mail facilities influenced career disposition of accounting education students in tertiary institutions in Rivers State. The extent to which the respondents perceived these influence did not depend on the type of institutions they attend.

### **RECOMMENDATIONS**

Based on the findings and conclusions of this study, it was recommended that:

1. Management of tertiary institutions should make adequate budgetary provision for procurement and installation of e-learning facilities such as computers, e-library and uninterrupted power supply units.
2. There should be short training courses for both lecturers and students on e-learning use, methods and procedures in Business Education.
3. Computer laboratories with internet facilities should be provided for all Business Education Departments in Universities in Nigeria.
4. Alternative power supply should be made available in the department of Business Education in all schools to ensure constant power supply for internet and e-learning services.

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