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THE IMPORTANCE OF THE USE OF INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) IN ACCOUNTING EDUCATION: A CASE STUDY IN BOTHO UNIVERSITY

MINI SEBASTIAN LECTURER FACULTY OF BUSINESS & ACCOUNTING BOTHO UNIVERSITY FRANCISTOWN

ABSTRACT

This paper basically looking at the use of Information and Communication Technology in teaching and learning of Accounting, how it affects the academic performance of the learners, the factors that act as hindrances in the use of such facilities and how to improve the use of such facilities in the content delivery and concept mastery could be possible. The study is conducted at Botho University, Francistown and the participating group was Lecturers and learners in Accounting programs. Questionnaires were used to collect information from participants and stratified random sampling method was used to pick the samples from the population. The findings showed that all lecturers use Information and Communication Technology facilities for preparations of lessons and presentation of the content delivery. They also agreed that the use of Information and Communication Technology gadgets in a reciprocal way enabled the teaching and learning very interesting, time saved and results oriented. The study also revealed that most of learners enjoy and understand the concepts very well if the lecturer delivers the contents using Information and Communication Technology gadgets and at the same time the use of Information and Communication Technology by learners were very minimum, because of a number of factors such as lack enough knowledge on the uses of such gadgets, lack of interest and at times hindered by lack of enough bandwidth. Training sections for lecturers and especially for the learners on the use of Information and Communication Technology gadgets and on updated software, provide high speed network systems, proper monitoring to see both lecturers and learners use technology more frequently, equip all classrooms with Information and Communication Technology facilities and proper maintenance of all technology gadgets for efficient functioning of such gadgets were some of the action plans suggested by the participants.

KEYWORDS

ICT, communication, computer, education, multimedia, technology, accounting.

INTRODUCTION AND BACKGROUND OF STUDY

his research was based on the topic the use of information and communication technology in the teaching, learning and information dissemination by the accounting lecturers and learners in Botho University, Francistown. The usage of ICT, generally denoting to computers and other technical gadgets which assist in the acquisition and transmission of information has cherished incredible growth in teaching and learning of Accounting. The proper recoding of business transactions is a key factor in every business organization for the survival and success, whatever form it could be, to say government organization, non-government organization, organisation in the private sector and any organisation which deal with money (Agbata, 1999). The researcher has observed that use of ICT and other gadgets had an impact on the way an individual learns. This technology helps the learners to pass information and acquire additional information and to do their day to day learning through internet.

The importance of ICT in education is clear from the statement; education nourishes technology which in turn acts as the source of education (Hutchison, 1998). Higher education institutions like, Botho University are trying to improve teaching and learning processes by innovative courses and makes sure that the use of ICT in the process. It has been noticed that learners and lecturers in Botho University use ICT and other technical gadgets for learning and teaching of Accounting was not satisfactory. So the researcher is interested to know the basic reasons for lack of effective use of ICT during preparations, presentations and peer- teaching by the lecturers and learners in Botho University and the impact of such a use in the academic performance of learners.

LITERATURE REVIEW

Accounting education in the Universities can provide effectually employment opportunity or the graduate could be self-employed if provided with ample information and skills necessary for accounting profession. Currently the accounting practices, followed by accounting professionals all over the world has direct influence if ICT as such the accounting education should be capable of equipping the graduates to meet the requirements of the market. At all levels of education, technology is coming up an inevitable tool of teaching and learning. So it is necessary to swap the customary instructional methods that obstruct these developments.

According to Ekpenyong, Ogbeide and Omenvibiugie (2012), education in the field of Accounting and Business necessitates the use of ICT as a means of communication and for teaching and learning, and it is equally important in the field of research also. A major challenge faced by some accounting graduates are lack of technological talent resulting in inappropriate or insufficient acquaintance of global business developments.

Numerous studies have been conducted about the use of ICT as a means of improving the quality of accounting education. Mitter, Crossdale-Ovwido and Mordi (2012) reported that ICT facilities such as internet, video conferencing, d-base, computer system, networking, teleconferencing etc., reformed the teaching and learning environment, and it also made changes in the role of accounting instructors and learners. Sanusi (2011) stressed the importance of ICT for proper administration of education by Ministry and other related departments. One of the suggestions that made by the researcher is that the academic institutions should provide adequate and effective ICT facilities to empower both instructors and pupils to use the facilities such as internet, email, discussion forums etc. Buba (2011) investigated the prominence of ICT to various members of the university like teachers, pupils, officers and those planning the curriculum etc. highlighting the advantages of using computer and such peripherals to improve the quality of education and knowledge acquisition in the universities.

Even though assimilation of ICT into higher education provides enormous benefits to all the stake holders it brings up some complications also which requires proper attention to resolve. The upsurge of the "information revolution" has compelled the active deployment of ICT in education to form "knowledge workers" for the "knowledge of economy" (Drucker, 1998; Maier & Warren, 2000; OECD, 1996). So institutions providing higher education should weigh their ways and means of teaching and learning and transform it in a manner suitable to the inconsistent requirements of a comprehensive, cybernetic economy. Again the literature points out that the application of ICT in education will heighten the knowledge of the learner and inspire the enthusiasm to learn more (Pugalee & Robinson, 1998). In addition, it was well acknowledged that the inclusion of ICT will result in learner centered tactic and this independent learning would enable them to the acquisition of knowledge and skills throughout their life (Lage, Platt, & Regalia, 2000; McCourt Larres & Radcliffe, 2000).

Holt, Boyce, Carnegie, Lourens, and Bigelow (1995) The inclusion of ICT during lessons in the infusion of accounting concepts and skills should considerably enhance the technical proficiencies of the learner and definitely leads to better understanding of accounting processes and skills. The scholars also stressed that the effective use of ICT will enable a learner to nurture a learning environment that will help them the formation of some proficiency like communication, interactive abilities, and intellectual thinking by spending some time on case studies and other discussion forums.

Holt et al. (1995) suggest that to make the computer based education more relevant the learning package should contain the necessary features such as capable of enhancing skills, complete package capable of providing all round development and at the same time which can be used in the future. Such a software should be simple to understand, provide enough scope to use it for different purposes and capable of providing ample feedback on work done. This software is not

ordinary ones which are used by small commercial enterprises for day to day recording of tractions and preparation of the ledger accounts. Holt et al. (1995) argue that such software is used for accounting practices to produce financial statements such as income statement and position statement rather focusing attention on the teaching of accounting concepts and processes based on the computer based software packages.

Rebele et al. (1998) and Apostolou, Watson, Hassell, & Webber (2001) pressed the point that more studies relating to the sway of learner education in the field of accounting by giving more importance to questions like does the use of ICT boost up student learning and whether the learners are attracted to courses that offer the application of technology. McCourt Larres and Radcliffe (2000) conducted a study based on the insights and expertise of a number of learners, and a great number of participants welcomed the use of computers in learning as it makes study more independent, exciting and thought-provoking than the usual teaching methods of classroom delivery and other instructions. Green, Reinstein, and McWilliams (2000) exposed in their study that learner's understanding of technical knowhow as an outcome of the use of collaborative learning were more interested in accounting education than those used the customary method of education. McCourt Larres and Radcliffe (2000) scrutinized pupil insight in the latitude of accounting education concerning the usefulness of employing ICT as a gadget of education, giving emphasis on taxation. They contended that to produce more keenness to the topic and to stimulate pupil oriented education the taxation software was to be used in addition to the old style teaching methods. The study purported that the practice of ICT as a gadget of education is a prized instructional method not only for stimulating learner's intellectual thinking but also to escalate their ability to self-directed study.

SUMMARY OF THE LITERATURE REVIEWED

- The use ICT is an integral part of Accounting education
- The use accounting software in Accounting education makes the graduates capable of meeting the requirements of the market.
- The use ICT in Accounting education makes the learning more joyful and learners become more enthusiastic which may have a direct impact on the educational achievements of the learners.
- There are many factors which act as a hindrance in the way of use of ICT based Accounting education.

So the researcher was eager to know the best practices followed by educators and learners in the use of ICT in teaching and learning and what were the factors which restricted the use of ICT in Accounting education. This would help the researcher to come up with suggestions to improve the use ICT in Accounting education so that the graduates meet the requirements of the market.

SIGNIFICANCE OF THE STUDY

The research would be a turning point for the researcher because at the end of this research a lot of information on the impact of the use of Information and communication technology in teaching and learning of Accounting could be collected and analyzed. The knowledge that the researcher acquired will help in planning and delivery of the contents and create instructions which would be motivating and attractive to students; ultimately the learners would have interest in the subject and improve their academic performance.

This research will also be helpful especially to educators of Accounting and anyone involved in the teaching profession at large. The findings from the study may motivate educators in Accounting to use the ICT more effectively in enhancing teaching and learning process.

Learners in Accounting will come to know the importance of the use of ICT in learning, gathering additional information for a better understanding of the subject matter and improving the academic performance rather than using the technology for entertainment only.

This research will be helpful to any other person who might want to research on this topic in future, act as a reference as it will make their research easier because a lot of valuable information would have gathered.

STATEMENT OF THE PROBLEM

Information and Communication technology could help to raise the performance of students to high levels because the content delivered using audio and visual information which will accommodate all types of learners and the presentations by the lecturer using varied methods, will make the classroom environment that is exciting and interesting to learners therefore the students will be able to comprehend in a better way what they are taught.

It has been observed by the researcher that the learners and lecturers in Botho University use ICT in their teaching and learning activities at a minimum level. A great number of learners in Botho University failing to continue their program due to the withdrawal of their sponsors as they were not passing all the modules offered in a semester. So the researcher is interested to study the influence of the use of ICT in Accounting and the learners' performance in Botho University.

OBJECTIVES

- To find out the extent of use of ICT by lecturers and learners in information dissemination and learning of Accounting
- 2. To highlight the importance of the use of ICT in teaching and learning,
- 3. To discuss the factors that limit the use of ICT in teaching and learning
- 4. To suggest the ways of improving the use of ICT in teaching and learning.

RESEARCH QUESTIONS

The research was basically focused on the below mentioned research questions;

- Do the Accounting educators and learners use ICT in imparting Accounting concepts and skills acquisition?
- What constraints if any really limiting the inclusion of ICT in delivery of Accounting concepts and processes and skills acquisition?
- Do the inclusions of ICT influence the Accounting curriculum delivery and academic performance of the learners?
- How the use of ICT in Accounting education and Accounting skills acquisition could be improved?

RESEARCH METHODOLOGY

TARGET POPULATION

The research was conducted in Botho University, at Francistown branch. The population consisted of 14 lecturers and, 174 students from Faculty of Accounting and Finance. The above mentioned lecturers and students were considered by the researcher to find out what kind of ICT gadgets they used to aid their learning, how often they used them, challenges they faced and how the use of ICT in education affected their performance. The researcher collected data from 6 lecturers, and from 79 students. Thus the sample represents 45.21% of the total population. The above mentioned lectures and students were considered by the researcher to find out what kind of ICT gadgets did they use to aid their learning, how often they used them, challenges they faced and how the use of ICT in education affected their performance.

SAMPLING PROCEDURE

A sample is a representative small number of people from the main population of study. Stratified random sampling technique was used to select the required sample from the population. In this sampling technique, each member of the population got an equal chance to be selected as sample, so it reduced biasness and prejudices that may creep in during data collection. This sampling technique was quite convenient for the researcher as it saved a lot of time. The table showing the sample selection from each batch is given in appendices.

RESEARCH INSTRUMENTS

The research instrument that the researcher used as a way of collecting data was questionnaire. Questionnaire is an instrument consisting of a series of questions and other prompts with an intention of gathering information from respondents. The researcher used the questionnaire because the selected samples were

literate and they were capable of completing the questionnaire with appropriate information. Questionnaire helped to collect accurate information as the respondents were not rushed by the researcher and this gave ample time for the respondents to think and answer at their own time. It contained both open ended and closed ended questions which allowed the researcher to gather wide range of information which were relevant and useful for the study.

After designing the research instruments the researcher gave it to management for permission to collect data from learners and lecturers and got it edited. The researcher also gave the questionnaires to friends to check if it's answerable or not.

DATA COLLECTION PROCEDURES

The researcher distributed the questionnaires to all the respondents personally. A period of 3-5 days was given to the respondents to complete the questionnaire but those who finished before the time set elapsed were allowed to bring them back and some were collected by the researcher after the stipulated time elapsed. The researcher distributed questionnaires to 95 respondents, of which all the six lecturers and 79 learners returned them.

DATA ANALYSIS PROCEDURES

After collecting the data from respondents the raw data were presented, analyzed and interpreted in different forms including tables, graphs, and charts. This was done by arranging the data in a clear logical manner looking at the responses provided by respondents. Analysis was supported by the use of percentages and averages as they make it easy to interpret data.

RESULTS/FINDINGS

56 (70.89%) of the respondents from learners were females and 23(29.11%) were males. 5(83%) of the participants from lecturers were males and 1(17%) of respondents were females. 46 (58.23%) of the learners belong to the age group of 19-25, 29 (36.71%) belong to the age group of 26-30 and 4 (5.06%) belong to the age group of 31 & above, whereas from lecturers 3 (50%) belong to the age group of 30-40 and the rest of the lecturers belong to the age group of 41-50.

All (100%) lecturers and learners agreed that they like to use ICT tools for their learning and teaching. 31.65% of the learners agreed that they use ICT tool on a daily basis, 22.78% said they use ICT once in a week, 26.58% agreed that they use ICT twice in a week, 13.92% use ICT once in month and the remaining 5.06% agreed that they never use ICT for their learning whereas all (100%) the lecturers said they use ICT on a daily basis for their preparations in Accounting. 84.81% of the said that their lecturers use ICT tools for content delivery and 15.19% has opined that their lecturers do not use ICT for teaching whereas 66.67% of the lecturers agreed that they use ICT for content delivery for every lessons and 33.33% pointed out that they ICT tools for content delivery twice in week.

All (100%) lecturers said that it is important to use ICT for learning and teaching whereas 89% learner are interested in lesson delivered with the use of ICT tool and 11% has opined that a lesson delivered without ICT tools are acceptable. 65% of the learners and 66.67% of the lecturers agreed that use of ICT in learning and teaching help in easy understanding of concepts, 22.78% of the learners and 16.67% of the lecturers thought that use of ICT in learning and teaching improve the retention of concepts and 11.39% of the learners and 16.67% of the lecturers pointed out that use of ICT in learning and teaching assist the learners to get a better grade during examinations. A wide range of responses received for the question regarding the type of ICT gadgets are in use in the department. 89.87% of the learners use computers, 25.32% use laptops and all the learners who got a laptop also uses computers for their learning. 83.33% of the lecturers use computers and digital projector for presentation of the lessons, all (100%) use laptop and 16.67% uses mobile devises.

A number of limiting factors for the use of ICT were identified by both learners and lecturers. 50% of the lecturers and 12.66% of the learners say lack of enough bandwidth, 16.67% of the lecturers and 20.27% of the learners say lack of enough knowledge, 33.33% of the lecturers and 25.32% of the learners say lack of interest and 33.33% of the lectures and 62.03% of the agreed that lack of technical support are the major factors limiting the use of ICT.

The lecturers and learners came up with a number of solutions to address the issue of constraints to the effective use of ICT in teaching and learning, such as Increase bandwidth, more training to increase interest in lecturers, 100% WIFI network, encourage lecturers to use ICT during lessons, encourage learners to use ICT for their learning, acquire more ICT gadgets and televisions, equip all classrooms with projectors, training for learners how to use the ICT tools, maintenance of available ICT resources and provide laptops for all learners.

RECOMMENDATIONS

- Increase the bandwidth so that the internet (WIFI) facility will be fast and motivating to use.
- Training sessions for learners even on how to use computers and such ICT facilities in an effective way.
- Training sessions for lecturers on basic (for the new incumbents) and advanced skills of using ICT gadgets effectively.
- · Proper monitoring of learners and lecturers to ensure that they are using online facilities more frequently.
- There can be more computer labs with sophisticated machines.
- All classrooms should be equipped with projectors (if possible), as some of the classrooms are without that facility.
- Proper upkeep of the available resources and keep the computers out of potential hazards such as virus.
- Make available laptops for all learners (if possible) to motivate the use of online facilities at their own convenience.

CONCLUSION

- All the lecturers and learners are interested in using ICT for learning and teaching of Accounting.
- All the lecturers and majority of the learners use the ICT gadgets on a daily basis for knowledge acquisition and content delivery.
- Learners mostly use computers and laptops for learning Accounting.
- Lecturers use computers, laptops and digital projector for preparations and content delivery.
- There are a number of factors limiting the use ICT in Accounting education; among them the major ones are shortage of enough bandwidth, lack of interest and lack of technical support.
- Majority of the lecturers and learners accepted the facts that use of ICT in learning and teaching help in easy understanding of concepts and improved retention of concepts. This will obviously enable the learners perform during examinations and score better grades.

LIMITATIONS AND SCOPE FOR FURTHER RESEARCH

The study was basically focused on the importance of use of ICT in teaching and learning of Accounting programs and knowingly sidelined the problems of the use of ICT. The study was limited to Botho University which might have an impact on the findings, conclusions and recommendation and study could be extended to other institutions of higher learning. The scope of the research is limited to Accounting programs and need to extend the study to other branches of learning.

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APPENDICES

TABLE 1: SAMPLE SELECTION

Batches	Total No. of students	Sample selected
AAT Batch 01	26	10
AAT Batch 02	22	10
AAT Batch 03	21	10
AAT Batch 04	18	9
BSc.Batch01,year1	27	11
BSc.Batch02,year1	22	10
BSc. Batch01, year2	18	9
BSc. Batch02, year2	20	10
Lecturers	14	06
Total	188	85

TABLE 2: ANALYSIS OF DATA COLLECTED FROM LEARNERS

Gender	No. of Respondents	Percentage
Male	23	29.11
Female	56	70.89
Total	79	100.00

TABLE 3

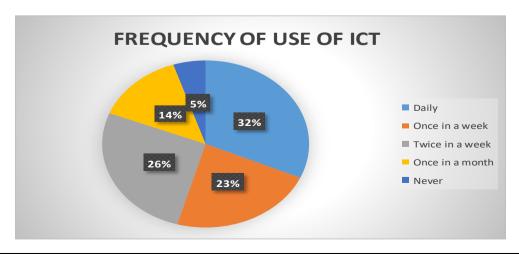
Age Group	No. of Respondents	Percentage
19-25	46	58.23
26-30	29	36.71
31 & above	4	5.06
	79	100.00

1. Do you like the use of technical facilities and ICT tools in teaching and learning?

Responses	No. of Respondents	Percentage
Yes	79	100.00
No	0	0.00
Total	79	100.00

2. How often do you use ICT to support your learning of Accounting?

Responses	No. of Respondents	Percentage
Daily	25	31.65
Once in a week	18	22.78
Twice in a week	21	26.58
Once in a month	11	13.92
Never	4	5.06
Total	79	100.00

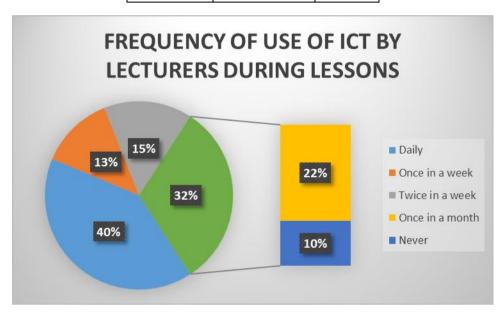


3. Do your lecturers use ICT tools when they teach?

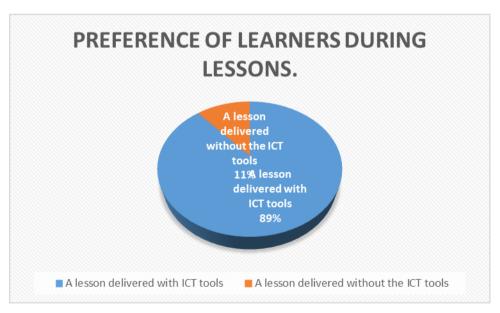
Responses	No. of Respondents	Percentage
Yes	67	84.81
No	12	15.19
Total	79	100.00

4. How often the lecturers use ICT tools during the lessons?

Responses	No. of Respondents	Percentage
Daily	32	40.51
Once in a week	10	12.66
Twice in a week	12	15.19
Once in a month	17	21.52
Never	8	10.13
Total	79	100.00

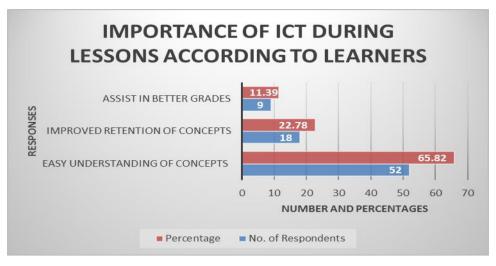


5. Which one of the following you prefer during the lesson?



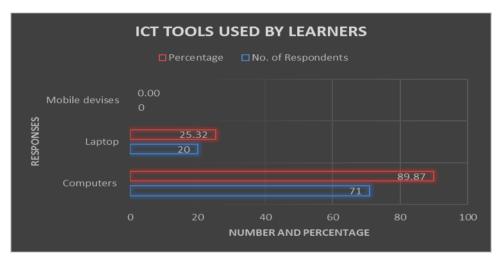
6. Why do you think is important for the lecturers and students to use ICT in learning environment?

Responses	No. of Respondents	Percentage
Easy understanding of concepts	52	65.82
Improved retention of concepts	18	22.78
Assist in better grades	9	11.39
Total	79	100.00



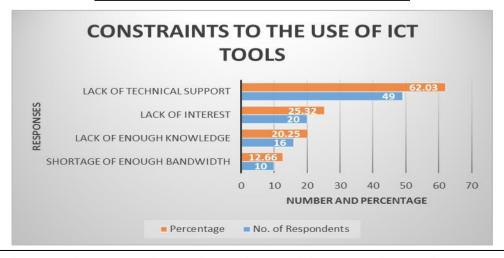
7. Which of the following technical facilities are commonly used for your learning?

Responses	No. of Respondents	Percentage
Computers	71	31.65
Laptop	20	15.19
Mobile devises	0	0.00
Total	79	



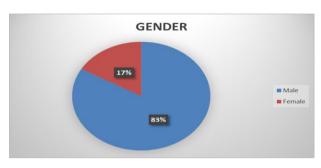
8. Which of the following do you think are limitations or constraints of using information communication technology in your department?

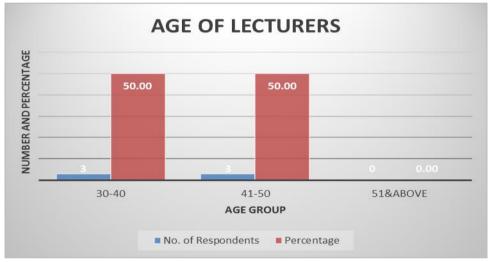
Responses	No. of Respondents	Percentage
Shortage of enough bandwidth	10	12.66
Lack of enough knowledge	16	20.25
lack of interest	20	25.32
Lack of technical support	49	62.03
Total	79	



- 9. State ways in which the above mentioned problems can be addressed
- a) Encourage lecturers to use ICT during lessons
- b) Encourage learners to use ICT for their learning
- c) Acquire more ICT gadgets and televisions
- d) Equip all classrooms with projectors
- e) Improve internet connection (better bandwidth)
- f) Training for learners how to use the ICT tools
- g) Maintenance of available ICT resources
- h) Provide laptops for all learners

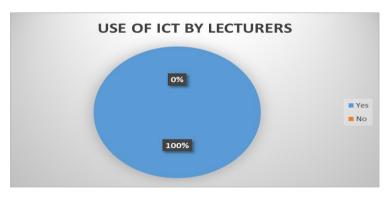
ANALYSIS OF DATA COLLECTED FROM LECTURERS





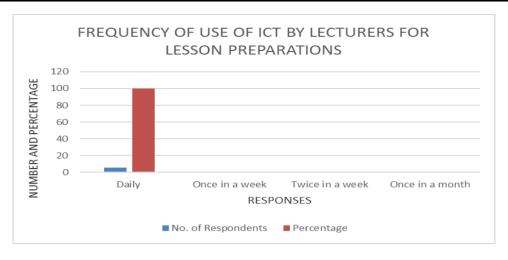
Do you use ICT tools during teaching and learning?

Responses	No. of Respondents	Percentage
Yes	6	100.00
No	0	0.00
Total	6	100.00



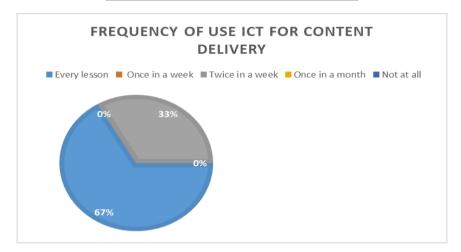
2. If yes, how often do you use ICT to support your preparations in Accounting?

Responses	No. of Respondents	Percentage
Daily	6	100.00
Once in a week	0	0.00
Twice in a week	0	0.00
Once in a month	0	0.00
Total	6	100.00



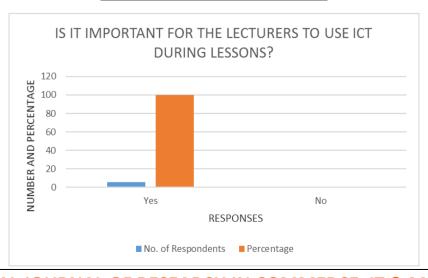
3. How often you use ICT tools during contents delivery?

Responses	No. of Respondents	Percentage
Every lesson	4	66.67
Once in a week	0	0.00
Twice in a week	2	33.33
Once in a month	0	0.00
Not at all	0	0.00
Total	6	100.00



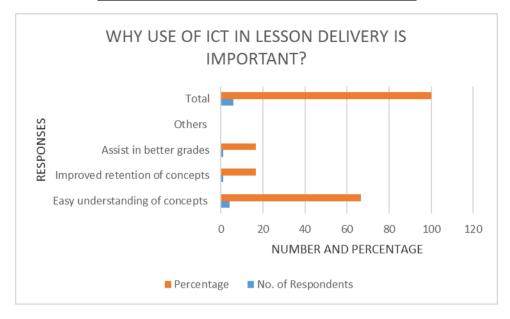
4. Do you think it is important for the lecturers to use ICT tools during lessons?

Responses	No. of Respondents	Percentage
Yes	6	100.00
No	0	0.00
Total	6	100.00



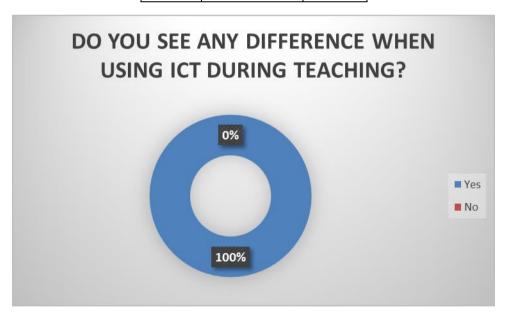
. Why do you think is important for the lecturers and students to use ICT in learning environment?

Responses	No. of Respondents	Percentage
Easy understanding of concepts	4	66.67
Improved retention of concepts	1	16.67
Assist in better grades	1	16.67
Others	0	0.00
Total	6	100.00



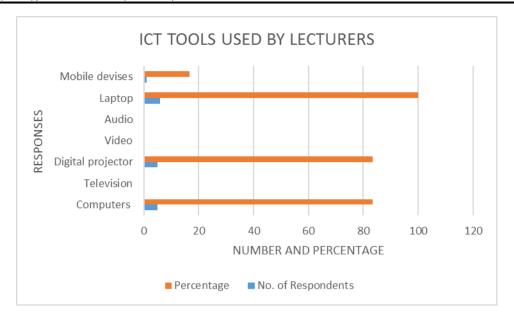
6. Do see any difference when a lesson is delivered using ICT tools?

Responses	No. of Respondents	Percentage
Yes	6	100.00
No	0	0.00
Total	6	100.00



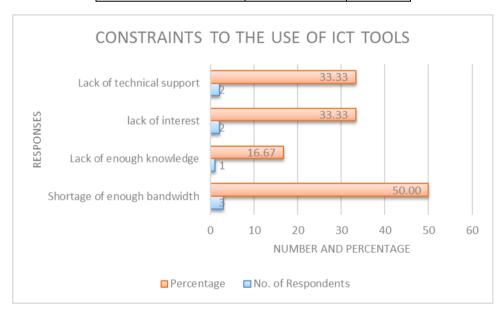
7. Which of the following technical gadgets are commonly used by you during contents delivery?

Responses	No. of Respondents	Percentage
Computers	5	83.33
Television	0	0.00
Digital projector	0	83.33
Video	0	0.00
Audio	0	0.00
Laptop	6	100.00
Mobile devises	1	16.67
Total	6	



8. Which of the following do you think are limitations or constraints of using information communication technology in your department?

Responses	No. of Respondents	Percentage
Shortage of enough bandwidth	3	50.00
Lack of enough knowledge	1	16.67
lack of interest	2	33.33
Lack of technical support	2	33.33
Total	6	100.00



9. What measures can be done to address the problems stated above?

a. Increase bandwidth
b. More training to increase interest in lecturers
c. 100% WIFI network

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