

BENEFITS, CONSTRAINTS AND PROSPECTS OF INTEGRATING E-LEARNING TOOLS INTO ACCOUNTING COURSES IN TERTIARY INSTITUTIONS IN IMO STATE

¹Amaliri, Josiah Chibuike, ²Ugwu, Ifeoma Chidubem & ³Onuabueke, Sopuru Patrick

¹ & ²Department of Accounting Education,

³Department of Commerce & Cooperative Education,

School of Business Education,

Federal College of Education (Technical), Umunze, Anambra State.

¹jcamaliri@gmail.com, +2348032701877, ²ifeomachidubem@gmail.com, &

³patrick SOPURU778@gmail.com,

Abstract

The study investigated the benefits, constraints and prospects of integrating e-learning tools into Accounting courses in tertiary institutions in Imo State. The study adopted a descriptive research survey design.. The study was carried out in Alvan Ikoku Federal University of Education, Owerri, and Federal Polytechnic, Nekede, all in Imo State. The population of the study consisted of 68 Accounting lecturers and 585 Accounting students from Alvan Ikoku Federal University of Education, Owerri, and Federal Polytechnic, Nekede. The instrument for data collection was the researchers-made 30-items questionnaire on a 4-points rating scale. It was titled: E-Learning Tools Integration for Accounting Evaluation Questionnaire (ETIAEQ). The face and content validity of the instrument was determined by two experts in Accounting and an expert in Measurement and Evaluation from Federal College of Education (Technical), Umunze, and their inputs guided the restructuring of the instrument. Mean and standard deviation were used to answer the research questions, while z-test was used to analyze the hypotheses raised for the study. Findings of the study revealed among others that, e-learning platforms provide opportunities for users to enhance their skills through online training modules, webinars and peer collaboration networks. Based on the findings, it was recommended among others that, Lecturers and students

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should be supported to acquire the necessary digital skills and competencies to facilitate effective teaching and learning of Accounting courses.

Key Words: Integration, E-Learning Tools, Accounting, Tertiary Institutions.

Introduction

The economic potentials of any nation depend largely on its technological achievement. There is a great link between functional education and technological growth. A functional education according to Ategwu and Igbinovia (2022), is the type of education that equips the recipient with knowledge and skills needed for the performance of productive task. It is one that helps the society to meet their developmental needs. Similarly, a functional education, according to Edem (2012), is that aspect of education which acknowledges the global, social, economic, political and technological trends. This is in conformity with the statement by Nwokike and Okoli (2015) that the ever increasing technological advancement justified the need for the inclusion of the more skilled oriented courses into the tertiary school curriculum, universities inclusive.

It is widely accepted that information and communication technology may be used to increase the efficacy and efficiency of Accounting courses. The way that education is delivered will alter as information and communication technology (ICT) becomes more prevalent. According to Akudolu (2016), the emergence of information and communication technology has led to the development of new educational goals, necessitating creativity and adjustments to the approach, material, and assessment techniques. Formal, non-formal, and informal education are the three approaches that can be utilized to educate Business Education, Accounting Education inclusive (Omolade cited in Olumese, 2018). According to Akinpelu, Adewale and Otunla cited in David, Ismaila and Ogunnowo (2024), these three approaches can make use of information communication technology (ICT), including computers, teleconferences, email, video conferencing, microcomputers, the internet, cyberspace, and email. Hypertext, video text, satellite communication, and interactive cable television are a few more evaluations of accessibility.

Digital learning otherwise known as electronic learning (e-learning) could revolutionise education in Nigeria, and it has emerged as an innovative fix. Essentially, it involves using electronic resources such as computers, smart phones, and tablets to improve the learning experience and make it more efficient for all individuals. The significance of this novel methodology cannot be overemphasised, especially in contemporary Nigerian society.

E-learning is emerging as a transformative force in Nigerian education, fundamentally reshaping how learners acquire knowledge and skills. As the nation grapples with challenges such as limited access to quality educational resources and traditional teaching methods, online learning platforms are bridging gaps and providing unprecedented opportunities for learners across the country (Uwadia, 2024). Digital education enhances accessibility and fosters a more engaging and personalised learning experience. This shift empowers educators and learners alike to embrace innovative approaches that prepare them for the demands of a globalised world. As Nigeria stands on the brink of an educational revolution, the rise of digital learning promises to redefine the landscape of learning and equip future generations with the tools they need to succeed.

E-learning has had an immense effect on Nigeria's educational system over the years. This includes its impact on training methodology, as it helps tutors present content more dynamically while enabling learners to study more interactively. With more people embracing technology, access to digital study materials can happen within seconds. With digital learning, the learning gap is narrowed, and learners are availed of new opportunities for growth and development, from online courses to interactive learning tools. The power of digital learning lies in its ability to provide personalised education for each learner, at scale (Culatta, 2023).

According to Onwe and Uwakeke (2019), the paradigm has shifted from being teacher-centred to student-centred as a result of the changes in education. This suggests that students' interests now dictate what and how they should learn, rather than the teacher's ability to set curriculum. Because of this circumstance, electronic learning, or e-learning, has emerged. Interactive technologies and communication systems are utilized in electronic learning to enhance the quality of learning experiences. It has the power to completely change how education is imparted and learned.

In industrialized nations, e-learning integration into higher institution teaching and learning activities is expanding quickly. On the websites of the majority of post-secondary educational institutions in industrialized nations, students can access online lectures and take part in other learning activities. Email, real-time text conferencing, peer tutorials, and online tutorials have all been incorporated into the teaching and learning process for several years in industrialized countries, according to Omo-Ettu cited in Okereke (2015). The slow expansion of e-learning integration in Nigerian academic institutions could be attributed to widespread ignorance. Manir (2017) pointed out that two decades ago, ICT knowledge in Nigeria began to gain traction. The speakers provided the initial exposure, scholars, researchers, and international students who got the chance to attend ICT conferences.

Accounting is a course of study usually offered in tertiary institutions. It is also one of the subjects at the basic and post-basic levels of education. Accounting is an important course that acquaints the recipients with the relevant competencies needed for effective recording and management of financial resources for proper planning and decision making purposes (Obidile, 2021). Enhancing utilization of e-learning in the teaching and learning of Accounting in tertiary institutions is important as e-learning allows access to many accounting students who do not enjoy the luxury of studying inside the walls of a college of education. It provides flexibility in terms of time and space to students (Al-Rawashdeh, Mohammed, Arab, Alara & Al-Rawashdeh, 2021). It presents huge materials seamlessly to Accounting students which could help them to be equipped with specific and general knowledge of Accounting which helps in the production of accountants. Accountants are vital to the economy as they create integrated reporting and integrated audit, provide and test standards of sustainability of accounting (Yahaya & Onyabe, 2022). They also create business analysis, decision support, due diligence, risk management analysis, anticorruption activities and ensure corporate transparency (Makarenko & Plastun, 2017). It is therefore important that Accounting students (future accountants) should be exposed to specific and general knowledge of Accounting in tertiary institutions with the aid of e-learning to face the volatile working environment independent of fixed time and place. Therefore, the need arose to

undertake an empirical research on the benefits, constraints and prospects of integrating e-learning tools into Accounting in tertiary institutions in Imo State.

Statement of the Problem

The importance of e-learning to the world of teaching and learning cannot be over emphasized. Eze and Bello (2018) stated that the world is moving through the information super highway with a network of computers that enable one to obtain relevant information for specific purposes. With e-learning, teachers and students alike have access to unprecedented amount of quality and authentic information in all areas of study. Eze and Bello further stated that e-learning increased access to learning opportunities, convenience of time and place, making available a greater variety of learning resources, improved opportunities for individualized learning and emergence of more powerful cognitive tools. At this juncture, it can be seen that e-learning is very useful in equipping the teachers with desirable techniques for effective teaching. It constitutes such a variety to the resources and styles in the handling of instruction that learning actually becomes interesting and the learner excited. When the learner is interested, he is motivated to learn.

In spite of all these benefits of e-learning, a lot of factors may impede its utilization in teaching Accounting courses in tertiary institutions in Nigeria. According to Abidoye and Fakokunle (2015), impediments to e-learning utilization in Nigeria universities include poor ICT infrastructure and other socio-economic reasons like inequality of access to the technology itself by students, the cost of a personal computer and laptop, technophobia, internet connectivity, software and license costs, maintenance and technical support and electricity. Abidoye and Fakokunle further stated the problem of e-learning as its being prone to plagiarism and forms academic frauds. This is already seen in handsets, student projects, thesis submission and papers submitted for journals publication and paper presentation. There is threat to security and privacy of information on the internet. Abuka (2017) stated that most confidential information stored by lecturers is at risk and insecure if such information is stolen. Introducing viruses into the computer could also disrupt the work of the lecturers as many files and data could be lost through this incident.

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There is need for effective utilization of e-learning in teaching of Accounting courses instead of the traditional learning approach. This is because, although the traditional methods of teaching and learning have been used for teaching and learning Accounting courses over the years, their impact on educational processes has not been felt like the e-learning.

Purpose of the Study

The main purpose of the study was to assess the benefits, constraints and prospects of integrating e-learning tools into Accounting courses in tertiary institutions in Imo State. Specifically, the study intended to:

1. Examine the benefits of integrating of e-learning tools into Accounting courses in tertiary institutions in Imo State.
2. Identify major constraints against the integration of e-learning tools into Accounting courses in tertiary institutions in Imo State.
3. Determine measures for enhancing the integration of e-learning tools into Accounting courses in tertiary institutions in Imo State.

Research Questions

The following research questions were raised to guide the study:

1. What are the benefits of integrating e-learning tools into Accounting courses in tertiary institutions in Imo State?
2. What are the major constraints against the integration of e-learning tools into Accounting courses in tertiary institutions in Imo State?
3. What are the measures for enhancing the integration of e-learning tools into Accounting courses in tertiary institutions in Imo State?

Research Hypotheses

The following null hypotheses were formulated and tested at 0.05 level of significance for the study:

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H₀₁: There is no significant difference between the mean scores of Accounting lecturers and Accounting students on the benefits of integrating e-learning tools into Accounting courses in tertiary institutions in Imo State.

H₀₂: There is no significant difference between the mean scores of Accounting lecturers and Accounting students on the major constraints against the integration of e-learning tools into Accounting courses in tertiary institutions in Imo State.

H₀₃: There is no significant difference between the mean scores of Accounting lecturers and Accounting students on the measures for enhancing the integration of e-learning tools into Accounting courses in tertiary institutions in Imo State.

Theoretical Framework

Thorndike's Theory of Learning

The theoretical framework of this study was underpinned on Edward Lee Thorndike's Theory of Learning. The theory of learning was propounded by Edward Lee Thorndike in 1905. Edward Thorndike was a prominent American psychologist who contributed significantly to the development of behavioural psychology. His influential work on learning and behaviour set the foundation for modern educational psychology and animal behaviour research. Thorndike's theory of learning emphasized the significance of reinforcement and punishment in shaping behaviour, which has since been widely applied in various fields of psychology.

Thorndike's theory of learning, also known as the law of effect, states that behaviour that is followed by a positive consequence is more likely to be repeated, while behaviour that is followed by a negative consequence is less likely to be repeated. This theory is based on the idea that learning is a gradual process that occurs through trial and error. Thorndike believed that learning occurs when there is a connection between the stimulus and the response, and that this connection becomes stronger with repetition.

One of the key concepts in the study of learning is the overview of the principles proposed by Thorndike. Thorndike's theory of learning is based on the principle that learning occurs through

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the association between a response and a stimulus. According to Thorndike, learning is the result of the strengthening of the connections between a stimulus and a response. The more a response is reinforced, the stronger the connection between the response and the stimulus becomes. This reinforcement can be positive or negative, and it can increase or decrease the likelihood of a particular response in the future.

Thorndike's theory of learning is related to the present study in such a way that, it is one of several theories that explain how people acquire new knowledge and skills. By focusing on the relationship between behaviour and consequences, it complements other psychological theories that explore cognition, motivation, and social factors. In fact, the theory helps in explaining how the integration of e-learning tools can enhance the teaching and learning of Accounting, as there are positive reinforcements attached to such new acquisition of e-learning tools for integration into Accounting courses.

Methodology

The study adopted a descriptive research survey design using the cross sectional survey type. The study was carried out in Alvan Ikoku Federal University of Education, Owerri, and Federal Polytechnic, Nekede, all in Imo State of Nigeria. The choice of these institutions for the study was informed by the widespread reports of e-learning technologies application deficiencies affecting the standard of education. The population of the study consisted of 68 Accounting lecturers and 585 Accounting students from Alvan Ikoku Federal University of Education, Owerri, and Federal Polytechnic, Nekede. The population of 68 Accounting lecturers was not sampled. Meanwhile, the sample of Accounting students was 222. This was done after Taro Yamane was used to determine the sample size, thereafter; stratified proportionate random sampling technique was used in selecting the students. The instrument for data collection was the researchers-made 30-items questionnaire on a 4-points rating scale. It was titled: E-Learning Tools Integration for Accounting Evaluation Questionnaire (ETIAEQ). The face and content validity of the instrument was determined by two experts in Accounting and an expert in Measurement and Evaluation from Federal College of Education (Technical), Umuze, and their inputs guided the restructuring of

the instrument. To determine the reliability of the instrument, 20 copies of the instrument were administered to Accounting lecturers of Federal Polytechnic, Oko, who were not members of the study group. Their responses were collected and analyzed using Cronbach Alpha's formula, which gave a reliability coefficient of 0.85, which was also considered adequate for the study.

Copies of the questionnaire were administered personally by the researchers with the help of three research assistants. Out of a total of 290 copies of the questionnaire administered, 276 copies were retrieved; this represented a 95% return rate. Mean and standard deviation and t-test statistics were used to answer the research questions and hypotheses, any mean response within and above 2.50 was accepted, while any mean response below 2.50 was rejected. As for the hypotheses, if the value of t-crit at 0.05 level of significance is less than the t-cal value, the null hypothesis will be rejected. However, if the value of t-crit at 0.05 level of significance is more than the t-cal value, the null hypothesis will be accepted.

Analysis of Data and Results

Table 1: Mean and Standard deviation of respondents on the benefits of integrating e-learning tools into Accounting courses in tertiary institutions in Imo State.

S/N	ITEMS	LECTURERS (N ₁ = 64)		STUDENTS (N ₂ = 212)		GRAND MEAN	REMARKS
		X ₁	SD ₁	X ₂	SD ₂		
1.	E-learning allows learners to access educational materials anytime, anywhere.	3.44	0.75	3.40	0.72	3.42	Accepted
2.	E-learning offers flexibility in terms of pacing and scheduling.	3.20	0.77	3.48	0.60	3.34	Accepted
3.	Implementing e-learning can be more cost-effective than traditional classroom-based training.	3.39	0.84	3.31	0.63	3.35	Accepted
4.	E-learning platforms can easily scale to accommodate large numbers of learners.	2.77	0.95	2.24	0.95	2.51	Accepted
5.	E-learning platforms can use data analytics and machine learning algorithms to personalize the learning experience for each learner.	3.06	0.79	3.35	0.77	3.21	Accepted

6.	Interactive multimedia elements can enhance learner engagement and retention.	3.42	0.70	3.41	0.66	3.42	Accepted
7.	E-learning enables institutions to reach a geographically dispersed audience.	2.34	1.00	2.25	0.97	2.30	Rejected
8.	E-learning platforms enable the integration of multimedia elements such as videos, simulations and animations.	3.44	0.73	3.32	0.66	3.38	Accepted
9.	E-learning technologies offer various assessment tools such as online quizzes and instant feedback mechanisms.	3.31	0.75	3.08	0.88	3.20	Accepted
10.	E-learning platforms provide opportunities for users to enhance their skills through online training modules, webinars and peer collaboration networks	3.27	0.89	3.38	0.71	3.33	Accepted
Cluster Mean/SD		3.16	0.82	3.12	0.76	3.14	Accepted

From the presentation of data in Table 1, items 1, 2, 3, 4, 5, 6, 8, 9 and 10 with mean scores of 3.42, 3.34, 3.35, 2.51, 3.21, 3.42, 3.38, 3.20 and 3.33 respectively, were accepted by the respondents as the benefits of integrating e-learning tools into Accounting courses in tertiary institutions in Imo State. However, item 7 with a mean score of 2.30, was rejected by the respondents as the benefits of integrating e-learning tools into Accounting courses in tertiary institutions in Imo State.

Table 2: Mean and Standard deviation of respondents on the major constraints against the integration of e-learning tools into Accounting courses in tertiary institutions in Imo State.

S/N	ITEMS	LECTURERS (N ₁ = 64)		STUDENTS (N ₂ = 212)		GRAND MEAN	REMARKS
		X ₁	SD ₁	X ₂	SD ₂		
11.	Access to reliable internet connections, appropriate hardware and software can be a significant challenge.	3.31	0.79	3.40	0.62	3.36	Accepted
12.	Some learners may lack the necessary digital literacy skills to navigate e-learning platforms effectively.	2.94	0.88	3.08	0.91	3.01	Accepted
13.	Ensuring the quality and relevance of e-learning content can be challenging.	2.48	1.01	3.20	0.85	2.84	Accepted
14.	Maintaining learner engagement in an online environment can be difficult.	3.34	0.81	3.33	0.69	3.34	Accepted

15.	Designing effective assessments and providing timely feedback in e-learning environments can be challenging.	3.05	0.82	3.23	0.78	3.14	Accepted
16.	E-learning platforms inability to address security and privacy concerns to protect sensitive data.	3.34	0.96	3.45	0.60	3.40	Accepted
17.	E-learning technologies failure to cater for diverse learning styles by accommodating the needs of all learners.	3.28	0.73	3.18	0.85	3.23	Accepted
18.	Developing and maintaining e-learning materials requires significant resources and financial investment.	3.16	0.97	3.51	0.58	3.34	Accepted
19.	Compliance with regulatory standards like data protection regulations, can pose challenges for e-learning.	3.03	0.69	3.42	0.70	3.23	Accepted
20.	Resistance from educators and learners can impede the adoption of e-learning technologies.	2.58	0.99	2.37	1.05	2.48	Rejected
Cluster Mean/SD		3.05	0.87	3.22	0.76	3.14	Accepted

From the presentation of data in Table 2, items 11, 12, 13, 14, 15, 16, 17, 18 and 19 with mean scores of 3.36, 3.01, 2.84, 3.34, 3.14, 3.40, 3.23, 3.34 and 3.23 respectively, were accepted by the respondents as the major constraints against the integration of e-learning tools into Accounting courses in tertiary institutions in Imo State. However, item 20 with a mean score of 2.48, was rejected by the respondents as the major constraints against the integration of e-learning tools into Accounting courses in tertiary institutions in Imo State.

Table 3: Mean and Standard deviation of respondents on the strategies for enhancing the integration of e-learning tools into Accounting courses in tertiary institutions in Imo State.

S/N	ITEMS	LECTURERS (N ₁ = 64)		STUDENTS (N ₂ = 212)		GRAND MEAN	REMARKS
		X ₁	SD ₁	X ₂	SD ₂		
21.	Institutions should facilitate the availability of connectivity, internet-enabled devices, software and electronic resources for the users.	3.44	0.73	3.39	0.66	3.42	Accepted
22.	Lecturers and students should be supported to acquire the necessary digital skills to facilitate teaching and learning in this digital era.	3.11	0.92	3.20	0.84	3.16	Accepted

23.	E-learning should be integrated into the pedagogy of learning and teaching of Accounting.	3.31	0.84	3.17	0.91	3.24	Accepted
24.	Students should be supported to acquire the information literacy and critical awareness so that they can productively engage with the knowledge age.	2.97	0.83	3.48	0.58	3.23	Accepted
25.	Proper designing of effective assessments and provision of timely feedback in e-learning environments.	2.88	0.94	3.21	0.90	3.05	Accepted
26.	Protection of security and privacy concerns to ensure the safety of sensitive data.	3.11	0.79	3.22	0.86	3.17	Accepted
27.	Proper implementation of e-learning policies by school authorities can enhance the use of e-learning technologies.	3.34	0.75	3.28	0.81	3.31	Accepted
28.	Adequate funding of e-learning tools through investment in educational resources.	3.30	0.84	3.43	0.66	3.37	Accepted
29.	Compliance with regulatory standards for accessibility requirements and data protection regulations.	3.20	0.83	3.35	0.69	3.28	Accepted
30.	Lecturers and students should exhibit positive attitude towards the relevance of e-learning.	3.05	0.96	3.24	0.75	3.15	Accepted
Cluster Mean/SD		3.17	0.84	3.30	0.77	3.24	Accepted

From the presentation of data in Table 3, all the items with mean scores of 3.42, 3.16, 3.24, 3.23, 3.05 and 3.17, 3.31, 3.37, 3.28 and 3.15 respectively, were accepted by the respondents as the strategies for enhancing the integration of e-learning tools into Accounting courses in tertiary institutions in Imo State.

Test of Hypotheses

Table 4: t-test of difference between the mean responses of Accounting lecturers and students on the benefits of integrating e-learning tools into Accounting courses in tertiary institutions in Imo State.

Category	X	SD	N	Df	SE	t-cal	t-crit	Decision
Lecturers	3.16	0.82	64	274	0.11	0.36	1.96	Accept Null Hypothesis
Students	3.12	0.76	212					

From the presentation of data in Table 4, the value of t-cal is 0.36 and the value of t-crit is 1.96, at 0.05 level of significance and 274 degree of freedom. Since the t-cal value is less than the t-crit value, the null hypothesis that stated that, there is no significant difference between the mean

scores of Accounting lecturers and Accounting students on the benefits of integrating e-learning tools into Accounting courses in tertiary institutions in Imo State, is thereby accepted.

Table 5: t-test of difference between the mean responses of Accounting lecturers and students on the major constraints against the integration of e-learning tools into Accounting courses in tertiary institutions in Imo State.

Category	X	SD	N	Df	SE	t-cal	t-crit	Decision
Lecturers	3.05	0.87	64	274	0.12	1.42	1.96	Accept Null Hypothesis
Students	3.22	0.76	212					

From the presentation of data in Table 5, the value of t-cal is 1.42 and the value of t-crit is 1.96, at 0.05 level of significance and 274 degree of freedom. Since the t-cal value is less than the t-crit value, the null hypothesis that stated that, there is no significant difference between the mean scores of Accounting lecturers and Accounting students on the major constraints against the integration of e-learning tools into Accounting courses in tertiary institutions in Imo State, is thereby accepted.

Table 6: t-test of difference between the mean responses of Accounting lecturers and students on the strategies for enhancing the integration of e-learning tools into Accounting courses in tertiary institutions in Imo State.

Category	X	SD	N	Df	SE	t-cal	t-crit	Decision
Lecturers	3.17	0.84	64	274	0.12	0.25	1.96	Accept Null Hypothesis
Students	3.30	0.77	212					

From the presentation of data in Table 6, the value of t-cal is 0.25 and the value of t-crit is 1.96, at 0.05 level of significance and 274 degree of freedom. Since the t-cal value is less than the t-crit value, the null hypothesis that stated that, there is no significant difference between the mean scores of Accounting lecturers and Accounting students on the strategies for enhancing the integration of e-learning tools into Accounting courses in tertiary institutions in Imo State, is thereby accepted.

Discussion of the Findings

The discussion of the findings was done according to the different research questions and data collected on them.

Findings from the research question one indicates that, e-learning does not enable institutions to reach a geographically dispersed audience. This could be as a result of difficulties associated with network coverage. Meanwhile, the result of the study shows among others that, e-learning gives access to educational materials to the learners at any given point in time. It also offers flexibility

in learning, as it makes learning to be carried out with pacing and scheduling. The study also shows that, implementing e-learning facilities can be more cost effective than the traditional classroom-based training, when it comes to lesson delivery. The result also shows that, in order to personalize the learning experiences of students, e-learning platforms use data analytics and machine learning algorithms. It shows that, the use of interactive multimedia elements can enhance the engagement of students and their retention. It further shows that, in order to improve the lesson delivery, e-learning platforms can provide opportunities for users to improve their skills through online training modules, webinars and peer collaboration networks. These findings are in consonance with Uchendu (2012), who stated that one of the key advantages of e-learning is its flexibility, allowing learners to access materials and participate in activities at their own pace and convenience. This flexibility according to Uchendu is particularly beneficial for individuals with other commitments such as work or family responsibilities. The corresponding null hypothesis tested showed that, Accounting lecturers and Accounting students did not differ significantly in their mean scores on the benefits of integrating e-learning tools into Accounting courses in tertiary institutions in Imo State.

Findings from the research question two indicates that, resistance from educators and learners cannot impede the adoption of e-learning technologies. And so, this is not a major constraint against e-learning tools integration. Meanwhile, the result of the study shows that, accessibility and reliability of internet connections, and provision of appropriate hardware and software, remains a major constraint to the integration of e-learning tools for Accounting courses. It also shows that, another challenge facing the integration of e-learning tools for Accounting courses, is the issue of maintaining learner engagement in an online environment. The findings further show that, another major challenge to the issue of e-learning tools integration into Accounting courses is that, e-learning platforms inability to address security and privacy concerns that protect the users' sensitive data. The study also shows that, developing and maintaining e-learning materials is capital-intensive, which is a very crucial impediment. Furthermore, the findings show that, compliance with regulatory standards pose a major challenge for the integration of e-learning tools into Accounting courses. These findings are in agreement with Zarei and Mohammadi (2022), who

revealed that challenges confronting the utilization of e-learning include poor network infrastructure, lack of ICT knowledge, weakness of content development and language competency. The corresponding null hypothesis tested showed that, there is no significant difference between the mean scores of Accounting lecturers and Accounting students on the major constraints against the integration of e-learning tools into Accounting courses in tertiary institutions in Imo State.

Findings from the research question three indicates that, as part of the measures for enhancing the integration of e-learning tools into Accounting courses, institutions should facilitate the availability of internet connectivity and provision of hardwares and software. The result of the study also shows that, in order to improve the effectiveness of e-learning tools to translate into better knowledge of Accounting courses, students should be supported to acquire the basic digital literacy so as to being productive in this digital era. The findings of the study shows that, adequate funding of e-learning tools by way of educational investments, could improve the integration of e-learning tools into Accounting courses. Furthermore, the result of the study indicates that another measure to improve the integration of e-learning tools into Accounting courses, is the protection of security and privacy concerns by the regulatory authorities to ensure sensitive data safety. These findings are in line with Tauhidah, Jayanti, Rahmasiwi, Pamungkas and Saifulloh (2021), who found that technological and internet infrastructure advancement, stable internet network procurement, continuous evaluation and free internet quota could greatly improve the utilization of e-learning in schools. The corresponding null hypothesis tested showed that, Accounting lecturers and Accounting students did not differ significantly in their mean scores on the the strategies for enhancing the integration of e-learning tools into Accounting courses in tertiary institutions in Imo State.

Conclusion

It is evident from the foregoing discussions that e-learning is being gradually integrated into the teaching and learning of Accounting courses in tertiary institutions, with its accompanying benefits. However, it is still confronted with several constraints that hinder the optimal integration.

It is therefore imperative that those constraints be eradicated or minimized, using the strategies enumerated in the present study and other studies for its adequate integration in the teaching and learning of Accounting courses in tertiary institutions.

Recommendations

Based on the findings of the study, the following recommendations were made:

- (1) The management of tertiary institutions should facilitate the availability of connectivity, ICT gadgets and resources for the users.
- (2) Regulatory bodies like Nigeria Universities Commission (NUC), National Commission for Colleges of Education (NCCE) and National Board for Technical Education (NBTE), should provide and enforce clear guidelines for e-learning integration in order to have acceptable standards.
- (3) Lecturers and students should be supported to acquire the necessary digital skills and competencies to facilitate effective teaching and learning of Accounting courses.

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