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ADOPTION OF OPEN DISTANCE LEARNING AND PERFORMANCE OF ACCOUNTING STUDENTS IN NIGERIA: AN ANALYSIS OF COVID-19 ERA

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ABSTRACT:

Education is the knowledge that when received brings about transformation in the behavior of the recipient. One of UN's millennium goal is ensure that every child has access to avoidable education in the next decade. This noble goal was partiallyl distorted by the advent of COVID-19 which swept across the globe. In early part of 2020 the World Health organization stated that due COVID-19 a global pandemic there is a need for all schools to shut down. In order to continue learning despite the precarious situation that confronted the world most institutions of learning adopted open distance learning centers(ODL) to continue teaching and learning. The objective of this study is to ascertain the prospective and challenges that are associated with the adoption of open distance learning in Nigeria. This study used three thousand accounting students from selected Universities in South-South region of Nigeria. Survey research and ex-post facto research design were used.Copies of questionnaire were administered to respondents. This study also used secondary data to ascertain the students' academic performance pre and post adoption of ODL. The results of reveal that accounting students' academic performance dropped post-adoption of ODL. Respondents reported that poor network service, lack of sufficient time allotted for examination, high cost of smart phone or computers and high cost of data make the adoption of ODL challengingThis study recommended that government should mandate network service providers to create student data plan to enhance affordability of data. This study further recommended that government should provide smart phone at subsidized rate for learners becuases most of them cannot afford mobile ponei.

Keywords— Accounting Software. Information Technology, earning outcome, teaching

1 Introduction

The world has steadily evolved into an information and communication technology (ICT) society, or the computer age. In the last two decades, this transformation has pushed many tertiary learning institutions to invest heavily in ICT-based education. The eighth aim of the United Nations' millennium development goals, established in 2000, was to ensure that everyone has access to the benefits of computer technologies (World Summit on Information Society, 2003). The creation of information and knowledge is accelerating. Combining technology and learning programmes has become an essential component for generating, disseminating, and exchanging knowledge throughout the world (OECD, 2020). Some argue that for the next generation of graduates to be relevant in meeting the high expectations of a technologically advancing World and its difficulties, higher education institutions must avoid producing graduates who are ill-equipped to fulfill our day's demands.

In modern years, the power of cyberspace and progressive technology promote an online educational system that leads to transforming the aspect of education. E-learning, online learning, online collaborative learning, virtual learning, and web based learning and technology-mediated learning are all terms that are used alternately with distance learning. Additionally, distance learning comes out that this mode of learning can be a substitute or supplement to traditional mode of teaching and learning. Importantly, that distance learning takes place when teacher and learner do not encounter directly in similar physical areas. Undoubtedly, the study of Ahmad (2011) revealed that distance learning and face-to-face learning have no difference in terms of effectiveness for students. Moreover, the student-teacher interaction, performance of the teacher and lastly the course evaluation are the factors that affect the student satisfaction. In addition to this, the study says that the role of teacher is the key to successful distance learning.

E-learning has had a significant impact on the university context, organisation, and teaching and learning outcomes. One perplexing aspect is the efficacy of these technologies in terms of student achievement and educational returns. Some academics believe that computer-based education has resulted in a "mental sloth." Students no longer use their mental faculties to cram for minor topics but instead rely on computers.

According to Holt, Boyce, Carnegie, Lourens, and Bigelow (1995), e-learning in accounting has significantly helped the development of technical competencies. Using computer-assisted learning to its full potential can help students acquire important abilities, including communication and interpersonal skills and critical and analytical thinking skills, according to the authors of the study.

E-lerning has made tremendous progress in last the past two decades when it comes to the modern world of business. Data acquisition, storage, processing, and distribution among business stakeholders have been transformed by information technology (Nasiopoulos, Sakas & Vlachos, 2014). Developing nations, such as Nigeria, Ghana, and Cameroon, must rethink their teaching techniques to meet the global labor market (Learner-centered). Anecdotal evidence suggests that ICT use in learning institutions is insufficient in Sub-Saharan Africa because most educators do not believe computers to be attractive as a teaching tool. Some authors, such as Govender and Govender (2014) Sahlström, Tanner, and Valasmo (2019), argue that even if educators have access to technology and computer competency, they may not use computers for teaching and learning. The cause for this could be due to their perceptions.

Sahlström, Tanner, and Valasmo (2019) and Reyes and Godnez (2017) investigated the various constraints that hinder incorporating information communication and technology into accounting education. According to some studies, educators' related variables are important hurdles to implementing information technology; however other studies demonstrate that limited finance is a major factor impeding the deployment of information technology in emerging economies.According to anecdotal data, ninety percent of accounting graduates in developing nations such as Nigeria never had a computer during their university education. In most African countries, one of the conditions for accreditation of an Accounting Department by supervisory authorities is the provision of a strong ICT/Accounting laboratory to satisfy the need for changing technologies. This research aims to determine the obstacles and chances of incorporating information technology into accounting education in Sub-Saharan Africa. The emergence of the COVID-19 pandemic necessprompted the researcher to embarked on this research. The drastic switch from physical teaching and learning occasioned by COVID- 19 serves as an impustus for this study. The extend to which adoptinoin online platform for teaching is not ascertain especially in emerging econmies like Afica.

Literature Review

This section reviews extant literature on ODL and COVID-19The theoreties on which this study is anchored on are reviwed.

Distance Learning and GSU SPH StudentsICT, Learning, and Teaching

From time immemorial, faculty lecturing in a classroom setting, students listening, taking notes, asking questions, and getting those questions answered have been the backbone of traditional academic education . With advancements in communication technology such as the telephone, radio, television and most recently the internet, new methods of learning, including distance learning, have emerged . Through the internet, students can now obtain instruction and learn with ease at home by simply clicking a few buttons on the computer to listen live or asynchronously to a professor thousands of miles away, interact with the professor, and solve problems without having to physically be in a classroom . While a more expensive option for education in terms of set up, distance education has progressed in concept and practice from an “anywhere” to an “anytime” education delivery method .

Several studies have been done on the necessity ofe-learning. Technology and its applications in various professional fields are increasingly seen as the missing link between labour producers and employers in emerging countries by higher education institutions around the world. Ravel (1989) recommended a wide range of user and instructor roles and limitations for computer use throughout the accounting curriculum. Using information technology to teach undergraduate accounting classes was studied by Al-khadash and Al-Beshtawi (2009). A multiple-choice question survey was administered to 463 accounting students after completing a course geared to teach them specialized computer skills. According to these data, information technology (IT) proficiency has a significant impact on student learning outcomes.

Research conducted in Saudi Arabia by Zureigat (2015) examined the competencies of accounting graduates and the requirements of businesses. According to his research, KSA in Saudi Arabia, one of the world's fastest growing economies, requires accounting graduates to have IT skills and understanding. Because of this, educators in the accounting industry are being urged to restructure their courses to equip their students with the IT knowledge and abilities that employers demand.An investigation into how employers see Universiti Technologi Maras (UiTM) accounting graduates' quality found a discrepancy between the university's curriculum machinery for guaranteeing high-quality graduates and employers' perceptions. In the study's conclusions, it is vital to ensure that graduates of accounting programmes are equipped with the information and skills necessary to seek relevant employment and contribute value to their employers. Accountancy educators and university administrators play a crucial role in ensuring that accounting graduates are marketable in both the public and private sectors.

The variables that confront the deployment of IT in accounting education are divided into three categories in this study: teacher-related factors, student-related factors, management factors, and technology-related ones. Volman (2005) divides the factors influencing IT deployment into three categories: teacher-related factors, student-related factors, and technology-related ones, and all these characteristics all function as roadblocks to the deployment of technology-based accounting education. Teachers' attitudes are critical in the teaching-learning process when using ICT. Although teachers' attitudes are relevant to the adoption of computer-based education, several studies show that the majority of teachers are not computer-savvy (Festus & Adanne, 2020)

However, other instructors may have good attitudes about on-line based learning but cannot employ it in their classrooms due to a lack of self-efficacy and a belief that they are not competent to teach with computers. According to Bandura (1986), self-efficacy is an "individual's view of skills to arrange

and perform courses of action to attain specific types of performances." According to Brosnan (2001), the elements that impede online education adoption are attitude, motivation, computer anxiety, and computer self-efficacy.

Vélez, Rodrguez, and Gamezc (2020) claim that various factors influence student behaviour. Computers are commonly used for recreational purposes by students, resulting in a lack of time for learning and studying. The authors of Reyes and Godnez (2017) allege that instead of studying, they spent their time on social media sites such as Facebook and online gaming communities. As Hernández et al. (2018) claim, computers limit kids' imaginations and critical thinking and analytical abilities, a problem for the future workforce. Physical side effects of ICT-based learning include visual impairments, fewer opportunities to practice speaking skills and penmanship, and difficulties with using the computer for weaker students who may struggle to work independently and require additional instructor supervision.

Theoretical Framework

This study's theoretical framework is based on system theory. According to Fabunmi (2006), system theory is based on the concept that each part performs certain duties for the survival of the whole. Each component interacts with and is dependent on the other components and systems. As a result, what affects one part impacts the other sections of the system and its surroundings. Every system has an internal border, and the outside world is its environment. A system's attributes, such as inputs, processes, and outputs, have been recognised. Every school system (primary, secondary, or tertiary) is cyclic and open, just like other social-organizational systems. It absorbs environmental inputs and discharges outputs back into the environment. The mechanism is designed to self-regulate learnig and teching in tertiary institution.

Methodology

This study used three thousand accounting students from selected Universities in South-South region of Nigeria. Accounting professors and students in the 100-400 range are selected for the sample using a stratified random selection method. An original dataset was used in this research, which comprised a questionnaire sent to students and teachers in the accounting departments of the selected universities to gather the primary data. The questionnaire was distributed to a thousand people. The copies of questionnaire were administered to respondents from Faculty of education and Faculty of management science.Sixty- one per cent of respondents selected are from Faculty of education while thirty one per of them are from faculty of management sciences.

The research tool is a Likert-type questionnaire with a two-way question. It is a form of multiple-choice inquiry designed to elicit respondents' opinions or assessments on an object. It displays how strongly people agree or disagree with a specific proposition. The study determined how reliable the questionnaire's questions were by performing reliability and validity tests. Where necessary, embellishments and adjustments were made. The data collected in the field was then analysed using Analysis of Variance ANOVA.

Result and Discussions

Table1Descriptive Statistics on responses of the impact of e-learning on accounting students' performance

	N	Mean	Std. Deviation	Minimum	Maximum	median	Kurt
Statement 1	3000	160	15.56	0	5	10	0.62
Statement 2	3000	220	13.47	0	5	20	-0.06
Statement 3	3000	200	19.79	0	5	10	-0.22
Statement 4	3000	300	14.2	0	5	10	1.56
Statement 5	3000	300	18.7	0	5	20	1.7
Statement 6	3000	200	19.1	0	5	20	1.46
Statement 7	3000	200	28.2	0	5	20	4.56
Statement 8	3000	200	23.28	0	5	10	3.47

Statement 9	**3000**	**200**	**33.7**	**0**	**5**	**20**	**4.80**
Statement 10	**3000**	**200**	**29.0**	**0**	**5**	**9**	**3.47**
Statement 11	**3000**	**200**	**13.7**	**0**	**5**	**20**	**1.25**
Statement 12	**3000**	**200**	**18.15**	**0**	**5**	**23**	**2.40**
Statement 13	**3000**	**200**	**19.2**	**0**	**5**	**18**	**0.80**
Statement 14	**3000**	**200**	**13.67**	**0**	**5**	**23**	**0.75**
Statement 15	**3000**	**200**	**28.97**	**0**	**5**	**7**	**3.5**
Statement 16	**3000**	**200**	**13.54**	**0**	**5**	**20**	**1.84**
Statement 17	**3000**	**200**	**15.9**	**0**	**5**	**20**	**-1.07**
Statement 18	**3000**	**200**	**1.22**	**0**	**5**	**23**	**1.55**
Statement 19	**3000**	**200**	**13.7**	**0**	**5**	**20**	**-0.13**

Source: Researcher's computation 2025

According to the descriptive statistics presented above, the mean response for statement 1 is 160, showing that most respondents agreed that implementation of ODL has to slight dclination in performance accounting students' academic performance in Nigeria. The standard deviation of 15.56 suggests that the total replies are clustered around the mean. The maximum and minimum values are 5 and 0, respectively. The mean is significantly bigger than (to the right of) the median, answers slightly.
According to the descriptive statistics, the mean response for statement 2 is 220, showing that most respondents agreed that e-learning lead to declination in performace of accounting students' academic performance in Nigeria. The standard deviation of 13.49 suggests that the total replies are clustered around the mean. The maximum and minimum values are 0 and 5, respectively. Kurtosis is a measurement of the endpoints of a distribution used to determine the size of data distribution tails. Kurtosis coefficient of 0.05 3 indicates a platykurtic distribution with a toped tail.

According to the results, the mean response for statement 3 is 200, showing that most respondents agreed that e-learning has a effect on accounting students' academic performance in Nigeria. The standard deviation of 19.79 suggests that the total replies are clustered around the mean. The maximum and minimum values are 5 and 0, respectively. Kurtosis coefficient of -0.22 3 indicates a platykurtic distribution with a toped tail.The mean replies for claims 4 and 5 are 300, showing that most respondents disagreed with the notion that e-learning positively influences accounting students' academic performance in Nigeria. The standard deviations of 14.2 and 18.7, respectively, suggest that the total responses are clustered around the mean. Kurtosis coefficient values 1.56 and 1.7 3 indicate a platykurtic distribution with a toped tail.

The results also show that the mean replies for questions 6 and 7 are 20, showing that most respondents agreed that e-learninghas not really improved accounting students' academic performance in Nigeria. The standard deviation of 28.5 and 19.07, respectively, reflects response dispersion from the mean. Kurtosis coefficient values of 4.56 >3 and 1.0 3 indicate platykurtic and leptokurtic distributions, respectively.
The results also show that the mean replies for questions 8 and 9 are 20, indicating that most respondents disagreed that e-learning improves accounting students' academic performance in Nigeria. The standard deviation of 23.2 and 33.7 demonstrates response dispersion from the mean. Kurtosis coefficient values of 3.47 >3 and 4.8 > 3 imply leptokurtic distributions.

Furthermore, the mean replies for statements 10 and 11 are 20, showing that most respondents disagreed with the notion that e-larening improves the academic performance of accounting students in Nigeria. The standard deviations of 29.0 and 13.7, respectively, demonstrate response dispersion from the mean. Kurtosis coefficient values of 3.47 >3 and 1.25 3 imply leptokurtic and platykurtic distributions, respectively.
The mean responses for questions 12 and 13 are 20, showing that most respondents disagreed that e-larning has a favourable effect on accounting students' academic achievement in Nigeria. The standard deviations of 18.15 and 19.2 show a cluster of responses centred on the mean, respectively. Kurtosis coefficient values of 2.40 >3 and 0.80 3 suggest platykurtic distributions.

The results show that the mean replies for questions 14 and 15 are 20, indicating that some respondents agreed and others disagreed that e-laerning had a good effect on accounting academic achievement in Nigeria. For assertions 14 and 15, the standard deviations of 13.15 and 28.9, respectively, indicate a cluster of responses around the mean and dispersion responses from the mean. Kurtosis coefficient values of 0.75 and 3.5 > 3 imply leptokurtic and platykurtic distributions, respectively.

The mean responses for questions 16 and 17 are 20, showing that most respondents agreed that cost of data is a major chellenge to adoption e-lerarning in Nigeria. A cluster of replies around the mean is shown by standard deviations of 13.67 and 15.9, respectively. Kurtosis coefficient values of 1.843 and 1.07 3 suggest platykurtic distributions.

Finally, the results show that the mean responses for statements 18 and 19 are both 20, indicating a mixed response to the statement that e-learning has improve accounting students' academic performance in Nigeria. A standard deviation of 12.5 and 13.70, respectively, implies a cluster of replies centred on the mean. The kurtosis coefficient values of 1.55.843 and -0.13 3 imply platykurtic distributions.

Interpretation of ANOVA result Table 2
ANOVA: Single Factor

Source of Varin	SS	df	MS	F	p-value	F crit
Between Groups	**12967.53**	**1**	**12967.53**	**43.53346**	**0.004**	**4.149097**
Within Groups	**9532**	**32**	**297.875**			
Total	**22499.53**	**33**				

Source: Researcher's computation 2025

Conclusion and Recommendations

The study's goal is to determine the impact of on-line teaching on accounting students' performance. The survey research design was used in the study. Data from the field suggest that using computers in learning broadens students' skills and knowledge. Responses from the field also demonstrated that on-line enable students to attend leactures eduring COVID-19. According to a field survey, an on-line teaching boosts students' productivity and professional efficacy. Nonetheless, field respondents demonstrated that on-line learning has significant physical side effects on students and instructors. However, the study revealed a substantial difference in performance of students between when they were taught on-line and when were thaught off line. This study recommended that government should mandate network service providers to create student data plan to enhance affordability of data. This study further recommended that government should provide smart phone subsidized for learners

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