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## Administration of Accounting Programmer in Nigerian Universities: Challenges and Way Forward

**Hilton, John D**

*01hiltonjohn@gmail.com*

**Osanaiye Abel Olayemi**

*yemiosanaiye@yahoo.com*

**Ogunode Niyi Jacob**

*Ogunodejacob@gmail.com*

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**Abstract:** Accounting programmer is one of the programmers that the Nigerian Universities are offering. The realization of the programmer objectives depends on effective administration. This article discussed the challenges facing the administration of accounting programmer in the Nigerian Universities and suggests the way forward for solving them for the sustainability of accounting programmer in the Nigerian universities. The article identified; inadequate funding of accounting programmer, inadequate accounting lecturers, inadequate infrastructural facilities, strike actions, brain-drain problem, poor capacity development programmer of accounting lecturers and poor research in accounting as challenges facing administration of accounting programmer in Nigerian universities. To address these challenges, the article among other things recommended that the government should increase the funding of the university education and direct universities administrators to increase the funding of accounting programmer in all Nigerian universities.

**Key words:** Administration, Accounting, Challenges, Lecturers, Programmer.

### Introduction

Tertiary institutions are institutions owned by the government. Public tertiary institutions are institutions established by the law of the parliament to provide a public higher education for the people within the country. Tertiary Education is the education given after Post Basic Education in institutions such as Universities and Inter-University Centers such as the Nigeria French Language Village, Nigeria Arabic Language Village, National Institute of Nigerian Languages, institutions such as Innovation Enterprise Institutions (IEIs), and Colleges of Education, Monotechnics, Polytechnics, and other specialized institutions such as Colleges of Agriculture, Schools of Health and Technology and the National Teachers' Institutes (NTI) (FRN, 2013).

The goals of Tertiary Education shall be to: Contribute to national development through high level manpower training; provide accessible and affordable quality learning opportunities in formal and informal education in response to the needs and interests of all Nigerians; provide high quality career counseling and lifelong learning programmers that prepare students with the knowledge and skills for self-reliance and the world of work; reduce skill shortages through the production of skilled manpower relevant to the needs of the labor market; promote and encourage scholarship, entrepreneurship and community service; forge and cement national unity; and promote national and international understanding and interaction (FRN, 2013).

Tertiary Educational institutions shall pursue these goals through: Quality student intake; quality teaching and learning; research and development; high standards in the quality of facilities, services and resources; staff welfare and development programmer; provision of a more practical based curriculum relevant to the needs of the labor market; generation and dissemination of knowledge, skills and competencies that contribute to national and local economic goals which enable students to succeed in a knowledge-based economy; a variety of flexible learning modes including full-time, part time, block release, day-release, and sandwich programmer; access to training funds such as those provided by the Industrial Training Fund (ITF), Tertiary Education Trust Fund (TETFund); Students Industrial Work Experience Scheme (SIWES) that is well structured, coordinated and supervised; maintenance of minimum educational standards through appropriate regulatory agencies; an all-inclusive credible admissions policy for national unity; supporting affordable, equitable access to tertiary education through scholarships and students' loans; inter-institutional co-operation and linkages; and dedicated services to the community through extra-mural and extension services (FRN, 2013). The realization of the objectives of tertiary education hinges on the availability of human and material resources. One of the key materials resources is the information communication technology.

To achieve the objectives of the universities education in Nigeria, the government established the National Universities Commission in 1962 with the mandate of external administration of all universities, granting approval for all academic Programmer in Nigerian universities; granting approval for the establishment of all higher educational institutions offering degree Programmer; and ensuring quality assurance, through regular accreditation, of all academic Programmer in universities. The Commission currently regulates the academic Programmer of 45 federal, 50 state and 99 private universities in Nigeria. In 2007, the National Universities Commission developed a document called Benchmark Minimum Academic Standards (BMAS) for all the Nigerian universities to guide them in development of programmer and accreditation exercise. Benchmark Minimum Academic Standards (BMAS) is an amalgam that crisply enunciates the learning outcomes and competences expected of graduates of each academic programmer without being overly prescriptive while at the same time, providing the requisite flexibility and innovativeness consistent with a milieu of increased institutional autonomy.

Benchmark Minimum Academic Standards (BMAS) documents were produced for the thirteen disciplines and the General Studies programme taught in Nigerian Universities. The programme include i) Administration; Management and Management Technology; ii) Agriculture, Forestry, Fisheries and Home Economics; iii) Arts; iv) Basic Medical and Health Science v) Education; vi) Engineering and Technology; vii) Environmental Sciences; viii) Law; ix) Pharmaceutical Sciences x) Medicine and Dentistry; xi) Science; xii) Social Sciences; xii) Veterinary Medicine and computer science. Accounting programme is under Administration programme is one of the most offered programme in the Nigerian universities.

University based accounting education was started by the University of Nigeria in 1961 when it opened its doors to the very first batch of university undergraduate accounting students in Nigeria. The number of universities in the country has increased very substantially, so has the number of universities offering degree Programmer in accounting. Most of the Federal and State owned universities offer post graduate level accounting Programmer including the Master of Business Administration (MBA) with specialization in accounting, the Master of Science (M.Sc.) and the Doctor of Philosophy (PH.D) in accounting (Regina, 2012).

The objectives and goals of accounting programme is outlined by Okolie & Amos (2014), Inanga, (2000); Wintoki, (1997); Ogbomo, (1997) to include; to ensure that Nigerian accountants are of comparable standard with their counterparts across the world; to guarantee that each qualified accountant is well trained, acquires sufficient skills required of a professional accountant and that the skills are demonstrated in his operations; to maintain and sustain the dignity and respect of the Nigerian accountancy profession; to ensure that each accountant can justify the standard of the certificate awarded; to produce enough manpower to man accounting jobs; to produce

professionals with sound training to meet the shortage in the country of competent accountants; to establish and enhance the profession as it relates to the application and developments of accounting disciplines, to develop and upgrade the professional skills, and competence of members; to enable them participate actively in an environment that is business oriented and complex and to catch up with technological advancement in the areas of accounting and financial management, possibly through financial display of statistical information that has relevance to the society. Accounting education in a university incorporates a package of instructional Programmer designed to educate “would be” accountants, to make them versatile and adaptable to any of the numerous roles they may be called upon to play after graduation (Regina 2012, Anao, 2009). According to Baker et, al, (1995) accounting programme emphasizes the ability to differentiate and integrate alternative problem solving perspectives, the ability to identify accounting related information resources, the ability to structure solutions to problems and develop communication skills as well as the ability to analyze, and interpret problem situations and figure out lasting solutions. The accounting programme is also designed to produce manpower for the financial institutions across the country.

Majorities of programme offering in the Nigerian universities are facing many challenges including accounting programme. The accounting programme is facing a lot of administrative challenges in the implementation processes in the Nigerian universities. This article is aimed to discuss the challenges facing the administration of accounting programme in the Nigerian universities.

### **Concept of University Administration**

University administration refers to the application of the universities’ resources to implement the programmer of the universities with the aims of realizing the objectives of the universities. University administration is the mobilization and arrangement of both human and materials resources for the achievement of the university’s goals. University administration is the effective use of the resources of the university to implement the teaching programmer, research programmer and the community service programmer of the universities. University administration is the deployment of the universities’ resources to accomplish the universities’ programmer. The objectives of university administration include: to implement the programmer of the universities as defined; to allocate resources for the implementation of the universities programmer; to ensure implementation of teaching programmer, to ensure implementation of research programmer; to ensure delivery of quality community services programmer, to ensure effective staff development, to ensure effective student administration, to ensure smooth implementation of academic calendar and to ensure quality education (Ogunode, 2021).

The administration of public universities in Nigeria takes two dimensions: the external administration and internal administration. The external administration is done through the federal ministries and other regulatory agencies in the country and governing councils. The external administration handles planning, policy formulation, programmer accreditation, supervision, funding and quality control of the universities. The internal administration headed by the school administrators and other principal managers within the universities. The function of internal administration is to ensure implementation of policies, coordinate, supervise and organize the human and materials resources of the universities to accomplish the objectives of the universities (Ogunode 2021). The universities administrators and managers ensure programmer offering in the universities are planned and coordinated well for easy implementation.

### **Challenges facing Administration of Accounting Programme in Nigerian Universities**

The challenges facing the administration of accounting programme in the Nigerian universities include: inadequate funding of accounting programme, inadequate accounting lecturers, inadequate infrastructural facilities, strike actions, brain-drain problem, poor capacity development programme of accounting lecturers, and poor research in accounting.

#### **4.1 Inadequate Funding of Accounting Programme**

Inadequate funding is a very big challenge facing the administration of accounting programme in the Nigerian universities. The yearly allocation for the administration of accounting programme is not adequate to effectively administer the programme. Adeleke (2012) submitted that inadequate funding is a problem facing accounting education in Nigerian higher institutions. He further stressed that the monies released for the operation and running of accounting programme in Nigerian higher institutions is grossly inadequate. Okolie & Amos (2014) opined that accounting as one of the various disciplines in these institutions has suffered the same faith from the poor funding. It is evident that the percentage allocated to education is far less than the 26% recommended by United Nations Educational, Scientific and Cultural Organisation (UNESCO) that nations should allocate to education from their national budget. This has no doubt affected the development of education in Nigeria, and by implication, accounting education. Finance is so crucial to any organisation that it continues to dominate discussions on the state of university education in Nigeria. The establishment and the running of tertiary institutions are capital intensive. Running the institution, therefore, requires significant investment in providing and maintaining a basic level of infrastructure – such as facilities, staff salaries, and residential housing. Universities in Nigeria have been supported largely by government in the past, but with the economic down-turn, these universities have been grossly under-funded and this has invariably led to the quality being adversely affected. Some of these institutions are characterized by poor infrastructures, overcrowded classrooms, incessant strikes and student unrest. Nigerian universities cannot meet their expectations especially in terms of the quality of teaching and research. Lack of adequate funding has clearly impaired the performance and standard of Nigerian universities as the vicious circle of inadequate funds, helplessness, frustration and recriminations is continually fed in a mutually reinforcing manner (Kayode, 2002). Regina (2012) concluded that University education is cost intensive in terms of both capital expenditure and operating costs. The ability of a university to provide quality education in accounting is dependent on the level of funding available to pay commensurate salaries to staff and provide sufficient supporting facilities. Nigerian universities are funded from subventions/grants of their proprietors as well as from internally generated revenue (IGR). The wage bill of leading universities in the country is very high. In most of the universities, the amount available is grossly inadequate to pay salaries and provide necessary support services. Inadequate funding of universities has been the major cause of frequent strike actions by university staff unions especially the Academic Staff Union of universities (ASSU). Under funding invariably lead to under provision of basic teaching and learning facilities, inability to attract quality academic staff, abandonment of academic research, low staff morale, poor work attitude and consequently failure to attain programme objectives (Regina, 2012). Inadequate funding is a major problem facing accounting education in Nigeria, (Mansur 2017, Ezeani 2012)

#### **4.2 Inadequate Accounting Lecturers**

Inadequate accounting lecturers are another major challenge facing the administration of accounting programmer in Nigerian public universities. Accounting lecturers are inadequate in many public universities in Nigeria. There is shortage of lecturers in cost accounting, comparative accounting, Forensic accounting etc. The shortage of accounting lecturers in some public universities is affecting the administration of accounting programmer. Adeleke (2012) observed that from the secondary school education to the higher institution there is shortage of accounting teachers. This problem of shortage of professional accounting teachers is affecting the development of the programmer at every level of institutional institutions. Reasons for shortage of professional teachers in accounting include; manpower planning, inadequate funding of account programmer and shortage of post-graduate accounting institutions in Nigeria. Regina (2012) and Anao (2009) observed that “many academic staff of accounting departments has no relevant practical exposure and therefore cannot give appropriate example to illustrate or support theory and principles”. The dearth of accounting teachers in tertiary institutions is profound and very alarming. This is due to the poor remuneration of accounting lecturers when compared with what their counter parts in the private sector earn. These institutions lack the capability to attract

accounting lecturers to the various accounting departments this is perhaps due to the low motivation and low pay when compared with what their counter-parts working in business firms earn (Okolie & Amos 2014, Adegbiyi 1997; Adewumi (1999).Mansur (2017) revealed that development of accounting education in Nigeria has been affected by lack of teachers and research facilities and funding among others.

### **4.3 Inadequate Infrastructural Facilities**

Inadequate infrastructural facilities are another problem facing the administration of accounting programme in the Nigerian universities (Ogunode, & Wula, 2021). Effective understanding of accounting requires effective teaching and research facilities. Mansur (2017), Birnberg, (2000); Rebele, and Stout & Hassell, (1991) observed that lack of adequate facilities and materials has totally rendered the teachers helpless in their bid to impart knowledge on their students. The teacher needs an enabling environment to maintain effectiveness in their teaching process. Research generates knowledge, and teaching helps people to acquire and use it. It is universally accepted that part of the obligations of the academics is to conduct research. It is equally obligatory for members of the profession to provide sound education to its members both before and after qualification (Mansur, 2017). The NUC Benchmark Minimum Academic Standards (BMAS) documents (2007) stated that the following equipment should be provided for the accounting discipline. – photocopying machine, accounting packages, official car and driver, internet and e-mail facilities, library with relevant and current books, journals and periodicals. Also, the accounting library is expected to be computerized and indexed to facilitate information/data retrieval. Infrastructural facilities require to administer the accounting programme in many Nigerian universities is not adequate. Many accounting students do not have adequate and conducive lectures hall, accounting library while the accounting lecturers do not have adequate offices and stable electricity and internet services to carry out teaching and research work. Okolie & Amos (2014) submitted that the following are the major deficiencies that have been identified as inhibiting the growth of accounting profession in the Third World; a dearth of qualified and dedicated accounting and managerial personnel; inadequate, unreliable and untimely databases, ineffective systems of internal control, inadequate technology and data processing systems, poor and inefficient management process (Gharetey, 1990). Okolie & Amos (2014); Ogbomo, (1997) and Thorne, (2010) observed that there are no chairs in most of the Department of Accounting in the universities and polytechnics. Ebehikhalu & Dawam (2017) submitted that recent reports on our universities portray a general lack of infrastructural facilities. An average public university in Nigeria lacks basic infrastructure like regular water supply, electricity, and standard accommodation for students. In many instances, the toilets that serve the students are in bad shape as many do not have running water. Lecture rooms and offices are not available and where available are in need of refurbishment. Libraries are poorly equipped and are short of modern books and equipment. Laboratory equipments are obsolete and inputs for teaching are in short supply. Roads and building on many campuses are in a state of disrepair. Poor and dilapidated infrastructures are the major factors that have led to the despicable state of the Nigerian Universities. It is therefore not surprising that the products of these infrastructures often fail to rise up to the occasion when put to test and task. Ebehikhalu & Dawam (2017) concluded that it is very clear that Nigerian universities have teaching and learning facilities that fall far short of the international best practices and Nigeria's National Minimum standard. The state of these facilities is disturbing and apart from the fact that they are grossly inadequate most of them are in shambolic state, comatose, obsolete and out of use while many others are improvised. In short, the study found that in Nigerian universities, physical facilities for teaching and learning are inadequate, substandard, overstretched, overcrowded and most times improvised. Environments for training like this are sources for lost of values and confidence. They demoralize and humiliate the lecturers and students. The lecturers and students are without self-esteem and the confidence to work hard for the best in order to drive innovations and development and pass to the nations is discouraged.

#### 4.4 Strike Actions

A strike action is a very big problem facing the administration of accounting programme in the Nigerian public institutions. The Nigerian universities are known for strike actions caused by the failure of the government to honour the agreement reached with the different unions in the universities. Okoli, Ogbondah, & Ewor, (2016) observed that it has become a known fact that students across various universities in Nigeria are constantly faced with industrial actions embarked upon by the Academic and Non-Teaching Staff Unions of various institutions. The disagreement or lack of understanding between government and unions arising from non-implementation of agreement reached, often results in deadlock that usually disrupts academic calendar. As academic activities are suspended for a long period, the students reading abilities fell. Even the previous knowledge acquired is even forgotten by some students. This mostly turns some students into certificates seekers than knowledge seekers. Another cause of anxiety about Nigerian University education is the instability in the system characterized by the truncation of academic sessions and the epileptic closure and reopening of universities occasioned by recurring and sometimes protracted strike actions by staff (academic and non-teaching) and students. Between 1995 and 2003, 28 months were lost in the academic calendars without a makeup (Adebayo, Oyenike & Adesoji Oni, 2007, Ramon- Yusuf, 2005). Ogunode & Abubakar (2020) observed that Strikes action by different unions in the Nigerian universities is another problem preventing effective administration of the universities. Strike simply means a form of protest by employees (mostly under labour unions) through concerted cessation of work due to an impasse with the employers. It is the last resort for employees to have their grievances addressed. However, the incessant strike action is adversely affecting the effective running of universities in Nigeria. For instance, a survey by premium times an online Newspaper revealed that in the last two decades Nigerian universities were shut down fifteen times due to strikes and the period spent spanned about fifty months (still counting). This effect is massive; the most affected area is academic calendar. Once the school is closed for strike there must be adjustment in its existing plans of activities and the implication is that a programme that is designed to four years would have additional month(s) or year(s). This in turn becomes a bottleneck in the smooth running of universities in Nigeria. Accounting programme in many universities are not stable because of strike actions. Okoli, Ogbondah, & Ewor, (2016), Ahunanya and Ubabudu (2006) established that strike actions is one of the major problem facing the university system in Nigeria.

#### 4.5 Brain-Drain Problem

Brain-drain is a major challenge facing the administration of accounting programme in the public universities in Nigeria. Due to poor motivation many accounting lecturers are leaving the universities to other sector of the economy such like the financial institutions. Many accounting lecturers are also migrating to other Africa countries and abroad for better job opportunities. Regina (2012) observed that under funding is more acute in accounting departments because of inability of universities to compete with industry for the very limited number of quality and experienced accountants available in the country. Some lecturers start their first employment with a university and later move to industry in search of better remuneration packages. The reverse should have been the case, if adequate funding and remuneration packages are available in universities. Ogunode & Abubakar (2020) submitted many lecturers have gone out of the Nigerian universities to other countries like South Africa and European countries. The reasons responsible for the best brain of Nigerian lecturers going abroad include: poor condition of service, strike actions, poor research, poor motivation and insecurity challenge. The implication of brain-drain in the effective management of Nigerian universities is huge; the capable hands that would help in administering the universities are let go, this creates room for inexperience and under qualified people to run the universities in the country. Many researchers like Odetunde (2004), Oni (2000) Akindutire (2004) also support this view that brain-drain is another major problem facing the administration and management of the universities.

#### 4.6 Poor Capacity Development Programme of Accounting Lecturers

Poor staff development programme in the department of accounting in many Nigerian universities is another major problem facing the administration of accounting programme. Many accounting lecturers are not accessing the federal government training funds due to inadequate funding of the programme. Halidu, (2015) submitted that training and development is the key to high performance of academic staff in most Universities of the world. The need for lecturers to improve their knowledge, skills, attitudes and behaviours while on the job is even more critical now in developing nations than ever before for a number of reasons. For instance, academic Programmer in our universities rarely adequately prepare candidates as “finished” products for their future positions and their accompanying responsibilities (Heiss 1970, Peretomode and Peretomode, 2001). Staff development training includes attending seminars, Workshops, conferences and staff training. Basil, Felix , Eno (2012) did a study and discovered that lecturers’ participation in capacity building Programmer is significantly low with respect to workshops, seminars, conferences, ICT training and mentoring. There is no significant difference between male and female lecturers’ participation in capacity building Programmer. It was recommended that enabling environment should be provided whereby university lecturers are encouraged to participate fully in capacity building Programmer. Bernadette (2017) observed the implication of poor staff development training in the universities will leads to delay in promotion of some members of staff. Some of the federal Universities under study were found to have an inadequate staff to student ratio. In some departments, there were only two professors, few Ph.D. degree holders with a large number of masters’ degree holders teaching courses meant for senior lecturers and professors. This leads to non-accreditation of some courses or fluctuation in the accreditation of programs because the growth and development of the academic staff does not correspond with retirement, death and resignation of academics staff particularly lecturers. The data gathered during this research shows that the system tends to loss the best brains without corresponding replacements due to lack of training and development. Reasons responsible for poor staff development in the accounting department include inadequate funding, lack strategic plan on staff development and poor administration of staff development programme within the departments.

#### 4.7 Poor Research Development in Accounting Programme

Poor research in accounting programme is another challenge facing the administration of accounting programme in the Nigerian universities. There is poor research in the field of accounting as a programme and this is affecting the development of the programme (Ogunode & Wula, 2021). Adeleke (2012) lamented that the funds provided for research programme for accounting programme in the higher institutions is inadequate. He further observed that because of shortage of funds in the accounting departments many lecturers cannot conduct research. Okoli, Oyewole (2006) opined that the federal government makes little investments in research and development, particularly in high priority areas such as agriculture, natural sciences, applied sciences, health sciences, engineering and technology. Ogbondah, & Ewor, (2016) submitted that it is important to make research the hub of university education considering the problems Nigerian universities now face. Research in the higher institutions contributes to the acquisition, development and inculcation of the proper value orientation for the survival of the individual and society. Today, this function is saddled with poor attitude of governments towards research and inadequate funding of research Programmer. Okoli, Ogbondah, & Ewor, (2016) and Okafor (2001) observed that lack of funds is affecting research in the universities and that there is no indication that this problems will not continue in the future. The universities are supposed to engage in research, not only to push out the frontiers of knowledge, but to solve the problems of the society. Roseline (2012) observed in her study that the University of Benin utilized a total of N71, 592,839 for teaching and research equipment from 1992/93 to 1996/97 academic sessions. This figure is equivalent to \$550,714 (\$1 = N130). Thus, the average allocation for teaching and research equipment was \$110,143 per academic session from 1992/93 to 1996/97. This amount is grossly inadequate for teaching and research equipment. The figure is representative of the funding of teaching and research equipment in other universities in Nigeria (Fadokun, 2000). It

has led to persistent outcries from the Academic Staff Union of Nigerian Universities (ASUU) for improved funding of universities generally and research specifically. The inadequate funding for research limits the capacity of the universities to fully contribute to Nigeria's development and integrate themselves to the global knowledge networks. The implication of this finding is that universities in Nigeria do not yet possess adequate research capabilities and funding needed to make them active beneficiaries of global knowledge, generate, cull or adapt knowledge, innovations and problem solving (Roseline, 2012). Some of the factors inhibiting the progress of accounting education in Nigeria are inadequate research facilities and non-availability of up-to-date books, as well as professional and academic journals on accounting (Enthoven 2002; Adewumi, 1999). Research has been defined as a studious inquiry or examination especially critical and exhaustive having for its aim the discovery of new facts and their correct interpretation, the revision of laws in the light of newly discovered facts or the practical application of such new or revised conclusions, theories or laws, (Boer, 2000; Sterling, 2003). Research in accounting education therefore is a continuous process, as in other professions and disciplines, which has kept the practitioners on in adapting to the vagaries and changes in the environment in which they practice and which are brought to bear on their existing knowledge, (Ravenscroft & Williams, 2003; Reiter & Williams 2002; Birnberg, 2000). Mansur (2017) and Okolie (2014), outline the challenges confronting the accountant education in his role to the society at large in a dynamic and complex environment have been a great concern to the accounting profession. They enumerated the following among others, as the challenges facing accounting education in Nigeria; institutions, Accounting research, the teacher, funding and the curriculum.

### **Way Forward**

To address these challenges, the article recommended the following:

- a) The government should increase the funding of the university education and direct universities administrators to increase the funding of accounting programme in all Nigerian universities;
- b) More infrastructural facilities should be provided for both student and accounting lecturers. Lecture halls, libraries, hostels, electricity, internet services, staff offices and instructional materials;
- c) The government should direct the universities administrators to employ more accounting lecturers in all the public universities in the country;
- d) The government should increase the salaries of lecturers especially the accounting lecturers and design good welfare packages for them to prevent brain-drain in the department of accounting;
- e) The government should increase the research grant for the accounting programme in the Nigerian universities to allow both the students and lecturers carry out research studies in the programme;
- f) The government should direct universities to mount more post-graduate schools for accounting programme in the Nigerian universities;

### **Conclusion**

University education is a post-secondary school education. It is designed for the production of manpower. Accounting programme is one of the Programmer that the Nigerian Universities are offering with the aims of producing accounting manpower for financial institutions. The realization of the programme objectives depends on effective administration. This article discussed the challenges facing the administration of accounting programme in the Nigerian Universities and suggests the way forward for solving them for the sustainability of accounting programme in the Nigerian universities. The article identified; inadequate funding of accounting programme, inadequate accounting lecturers, inadequate infrastructural facilities, strike actions, brain-drain problem, poor capacity development programme of accounting lecturers and poor research in accounting as challenges facing administration of accounting programme in Nigerian



universities. To address these challenges, the article among other things recommended that the government should increase the funding of the university education and direct universities administrators to increase the funding of accounting programme in all Nigerian universities.

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