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RELEVANCE OF SECONDARY SCHOOL ACCOUNTING CURRICULUM TO THE JOBS PERFORMED BY ENTRY-LEVEL ACCOUNTING SECONDARY SCHOOL GRADUATES IN ENUGU STATE

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Abstract

This study was carried out to determine relevance of secondary school accounting curriculum to the jobs performed by entry-level accounting secondary school graduates in Enugu State. Two research questions guided the study. The study adopted survey research design. The population of the study was 144 accounting supervisors in both private and public establishments in Enugu State. The instrument for data collection was a 100 item questionnaire which was developed by the researcher. The instrument was duly validated by three (3) experts in test and measurement which yielded a reliability coefficient of 0.69 using cronbach. Research questions were answered using mean and standard deviation, while the null hypotheses were tested at 0.05 level of significance using t-test statistic. It was found out from the study that out of 50 content areas in secondary school accounting curriculum, 28 were relevant in securing accounting positions in business offices in Enugu State. It was also found out from the study that 28 out of 50 items were jobs performed by entry-level secondary school graduates in business offices in Enugu State. Based on the findings, it was recommended that educators and curriculum planners should work closely with establishments to develop current curricula content for schools. Accounting tutors should also be given the opportunity to work in accounting offices during long vacations to enable them up-date their knowledge.

Introduction

Accounting is the language and soul of business. Consequently, its curriculum needs to respond to every major changes in the economic and financial systems of the country. Secondary school students who are the leaders of tomorrow should be properly prepared for active participation in growing economies like Nigeria (Egwu, 2008). The National Policy on Education (Federal Republic of Nigeria, 2013), emphasized that the inclusion of financial accounting into the curriculum of secondary schools is to make the recipients immediately employable on leaving school.

Accounting is the process of recording business transactions in a systematic form, so that the financial position of the business can be communicated to the users of accounting information (Udoh, in Ugwunwoti (2015). Accounting curriculum in secondary school has been subjected to constant review and amendments from time to time. For instance, the

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subject has assumed various descriptions such as Book-keeping, Principles of Accounting, Accounting, up till presently when it known as financial accounting (NERDC, 2008) Financial accounting is the branch of accounting that deals with the act of identifying, measuring, recording, classifying and summarizing of all economic information (Okpe, 2010).

Accounting curriculum today, is the original work of the Nigeria Educational Curriculum and Development (2008) and is designed to meet the following objectives to: provide specialized instruction to prepare students for careers in the accounting fields and to provide accounting skills for personal use in the future. The National Examination Council (NECO, 2010-2014) identified the major objectives of accounting at Senior Secondary School level as to assess candidates' knowledge of basic accounting principles, practice and their application to modern business activities. Moreover, according to the West African Examination's Council (WAEC, 2010-2015), the specific objective of accounting in Senior Secondary Schools is to provide specialized instruction to prepare students for careers in accounting fields.

Based on these objectives, accounting can be one of the most worthwhile subjects offered in secondary schools. The conception of these educational objectives will help in selecting curriculum materials, outlining the content, developing instructional procedures and preparing evaluation (Kanu, 1993).

Curriculum is a vital programme of events for instruction and represent the choices that have been made by those in-charge of educational activities (Ezeliora and Eze, 2000). Paul, Aniodu, Musa, Enebe, Ezeagu and Nwokachio (2005) defined curriculum as all that is taught in the school including the time-tabled subjects and all those aspects of the school life that exercises and influences the life of the learner.

Entry-level is the beginning status of secondary school graduate in an accounting office. Requirements for entry-level jobs performed by secondary school accounting graduates in business offices could aid in preparing accounting curriculum content for senior secondary school students. Such entry-level jobs were identified by Ubesie (2008) to include postings, keeping petty cash-book, account payable book-keeping, billing clerk, data processing operator, and balancing. Hence, there is need for the basic accounting job by secondary school graduates. Job is a discrete learning task which has definite starting and ending points and can be learned or performed within a relatively short of time (Siegel and Sorensen, 1994).

The primary objective of accounting at Senior Secondary School level is that of preparation for employment. Osuala (2004) stated that the most pressing demand in the field of business education curriculum (accounting inclusive) is the determination of what constitutes adequate preparation for the type of positions available in business as a result of rapid technological advancements.

One of the most frequently observed criticisms against business courses such as accounting, has to do with the difference between what is taught in the classroom and what is

actually done on the job. These complaints are observations in reference to almost every phase of business courses. One area in which these criticisms are mostly frequently expressed is in accounting. According to Uwaemeliye (1993), to ensure relevance in any type of vocational offerings, the curriculum content must be relevant to the world of work.

It is against this background that the researcher intends to determine the relevance of secondary school accounting curriculum to the jobs performed by entry-graduates in Enugu State.

Statement of the Problem

The primary objective of teaching accounting in senior secondary schools is to prepare business students for employment in accounting fields. It has been observed that secondary school graduate employed in establishments upon graduation from secondary schools do not engage in basic accounting functions such as postings, adjustments or corporate accounting procedures.

It has to be noted earlier that accounting course content has remained relatively stable for the past decades and emphasis has been on memorizing and recording details. Accounting textbooks which existed when manual general journals were universal are still in use in schools today; with the insistence that students must state “debit first” in every transaction. Information technology has given new dimensions to accounting data, changes are taking place in business procedures. Machine recording has largely replaced manual recording. Tasks and duties performed by bookkeepers a few years back are no longer performed. New skills, knowledge and competencies have replaced the old responsibilities.

Today's preparation programme must realistically reflect the new development that are altering present office techniques. If one accepts vocational competence as a primary objective of accounting at secondary school level, then how relevant are the curriculum contents to today's the world of work? In other words, are the types of accounting activities provided to students in the classroom related to real-life accounting tasks performed in present business offices? Does the present content of accounting which students learn at the secondary school level equip them with relevant marketable skills? Thus, the problem of this study, posed as a question is: how relevant is the senior secondary school accounting curriculum to the jobs performed by entry-level secondary school graduates in Enugu State.

Purpose of the Study

The main purpose of this study was to determine the relevance of secondary school accounting curriculum to jobs performed by entry-level accounting secondary school graduates in Enugu State. specifically the study sought to determine:

1) the contents of secondary school accounting curriculum that are relevant in obtaining accounting positions in business offices.
2) the accounting jobs performed by secondary school accounting graduates in business offices.

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Research Questions

The following research questions guided the study

1) What contents of secondary school accounting curriculum are relevant in obtaining accounting positions in business offices?
2) What are the accounting jobs performed by secondary school accounting graduates in business offices?

Hypotheses

The following null hypotheses were tested at 0.05 level of significance

$H0_1$: There is no significant difference between the mean ratings of male and female accounting supervisors regarding the contents of secondary school accounting curriculum that are needed for obtaining accounting positions in business offices in Enugu State.

$H0_2$: Male and female accounting supervisors do not differ significantly in their mean ratings on the accounting jobs performed by entry level secondary school accounting graduates in business offices.

Method

A survey research design was adopted for the study. In line with Osuala (2001), the survey design focuses on people, the vital facts about people, their beliefs, opinions, attitudes, motivation and behavior. The study was carried out in both private and public establishments in Enugu State. The researcher chose Enugu State because the State has a concentration of establishments needed for the study.

The population of the study was 144 accounting supervisors in 64 establishments in the area of the study. The entire population was studied without sampling because it was not too large for the study. The instrument for data collection was a 100 item questionnaire which was developed by the researcher. The questionnaire was structured on a 4 point rating scale of very relevant (VR), Relevant (R), Slightly relevant (SR) and Not relevant (NR).

The instrument was validated by three experts. One expert from department of Technology and Vocational Education, one from accounting department and one from Science and Computer Education department, all in Enugu State University of Science and Technology. The instrument yielded a reliability coefficient of 0.69 which indicated that the instrument was reliable. The researcher administered the questionnaire to the respondents personally with the help of ten research assistants who were properly briefed on the purpose of the research.

Mean and standard deviation were used in answering the research questions, while the hypotheses were tested at 0.05 level of significance using t-test. The decision rule for answering the research questions was based on the upper and lower limits of the mean thus: Very relevant (3.50 - 400), Relevant (2.50-3.49), Slightly relevant (1.50-2.49) and Not relevant (1.00-1.49). For the hypotheses, if the calculated t-value was equal to or greater than the critical value, the null hypothesis was rejected, otherwise it was not rejected.

Results

What contents of secondary school accounting curriculum are relevant in obtaining accounting positions in business offices?

Table 1:
Mean Ratings of Respondents regarding the contents of secondary school accounting curriculum that are relevant in obtaining accounting positions in business offices.

S/N	Contents of secondary school accounting curriculum that are relevant in obtaining accounting positions	X	SD	Remark
1.	Making entries in the proper or general journal	2.77	1.09	Relevant
2.	Making entries in the sales day-book	2.94	1.04	Relevant
3.	Preparing sales returns journal	2.76	1.01	Relevant
4.	Preparing purchases returns journal	2.73	1.01	Relevant
5.	Make entries in the bought journal	2.77	0.89	Relevant
6.	Record petty cash register	3.06	0.93	Relevant
7.	Prepare sales and purchase invoices	2.86	0.94	Relevant
8.	Keep note receivable journal	2.91	0.95	Relevant
9.	Make entries in the cash book (simple, double and three cash book)	1.77	0.97	Slightly relevant
10.	Keeping notes	1.76	0.98	Slightly relevant
11.	Preparing bank reconciliation statement	1.74	0.91	Slightly relevant
12.	Checking postings in the ledger	3.10	0.8	Relevant
13.	Prepare schedule for account record	1.69	0.86	Slightly relevant
14.	Posting from subsidiary books to ledger	2.73	1.04	Relevant
15.	Prepare schedule for account payable	2.71	1.01	Relevant
16.	Balancing accounts	2.73	0.97	Relevant
17.	Close books of account	1.63	0.80	Slightly relevant
18.	Classification of accounts	2.63	1.08	Relevant
19.	Recording fixed assets	2.10	0.97	Slightly relevant
20.	Compute percentage item (Discounts)	1.57	0.75	Not relevant
21.	Extracting trial balance	2.42	0.99	Slightly relevant
22.	Computing prepayments and outstanding	3.18	0.94	Relevant
23.	Make closing entries (adjusting entries)	2.81	0.95	Relevant
24.	Preparation of profit and loss statement	3.26	0.84	Relevant

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S/N	Contents of secondary school accounting curriculum that are relevant in obtaining	$\bar{X}$	SD	Remark

85.	Answer telephone calls	1.62	0.88	Not relevant

Table 2 (contd)

S/N	Accounting jobs performed secondary school accounting graduates	X	SD	Decision
86.	Write cheques	2.99	1.01	Relevant
87.	Open incoming mails	1.69	0.85	Slightly relevant
88.	Prepare receipts	2.66	0.93	Relevant
89.	Keeping mail lists	2.13	0.90	Slightly relevant
90.	Sign out-going mails	1.56	0.74	Not relevant
91.	Maintain periodic physical inventory records	3.24	0.92	Relevant
92.	Sign for registered mail	2.42	1.00	Slightly relevant
93.	Prepare vouchers	3.23	0.94	Relevant
94.	Distribute incoming mail	1.76	0.97	Slightly relevant
95.	Type letters	1.66	0.83	Slightly relevant
96.	Keep register for insurance	1.98	0.83	Slightly relevant
97.	Record income tax return for firm	3.22	0.90	Relevant
98.	Send telegram	1.58	0.75	Not relevant
99.	Sell goods	1.84	0.97	Slightly relevant
100.	Obtain travel information	1.63	0.84	Not relevant
	Grand Mean	**2.50**		**Relevant**

Table 2 shows that 4 items were not relevant, 14 items were slightly relevant while 32 items were relevant. The grand mean indicate that jobs performed by secondary school graduates in business offices in Enugu State were relevant.

Testing of hypotheses

Ho_1: There is no significant difference between the mean ratings of male and female accounting supervisors regarding the contents of secondary school accounting curriculum that are needed for obtaining accounting positions in business offices.

Table 3:

T-test analysis of mean ratings of accounting supervisors on the contents of secondary school accounting curriculum that are relevant in obtaining accounting positions in business offices.

Sex	N	X	SD	df	t-cal	t-crit	Decision
Male	90	2.61	0.92				
				142	0.95	1.96	Do not reject Ho
Female	54	2.45	1.01				

Table 4 shows that the calculated t-value, at 0.05 level of significance and 142 degree of

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freedom is 0.95 while the critical t-value under the same conditions is 1.96. Since the calculated value of t is less than the critical t-value, the null hypothesis is, therefore, not rejected. This means that there is no significant difference between the mean ratings of male and female accounting supervisors regarding their opinions on the content areas of secondary school Accounting curriculum that are relevant for advancing in accounting positions in business offices.

Ho_2: There is no significant difference between the mean ratings of male and female accounting supervisors regarding the accounting jobs performed by secondary school accounting graduates in business offices in Enugu.

Table 5:
t-test analysis of mean ratings of accounting supervisors on the jobs performed by secondary school accounting graduates in business offices.

Accounting Supervisors	N	X	SD	df	t-cal	t-crit	Decision
Male	90	2.31	0.97				
				142	0.76	1.96	Do not reject Ho
Female	54	2.43	0.88				

Table 5 shows that the calculated t-value at 0.05 level of significance and 14 degree of freedom is 0.76 while the critical t-value under the same conditions is 1.96. Since the calculated t-value is less than the table t-value, the null hypothesis is therefore, not rejected.

This means that no significant difference exists between the mean ratings of male and female accounting supervisors regarding the accounting jobs performed by secondary school accounting graduates in business offices in Enugu State.

Fndings

1. The contents of secondary accounting are relevant in obtaining accounting positions in Enugu state.
2. The accounting jobs performed by secondary school accounting graduates in business offices in Enugu state included clerical tasks in the accounting offices as well as books of original entry.
3. There is no significant difference between the mean ratings of male and female accounting supervisors regarding the contents of secondary school accounting curriculum that are relevant in obtaining accounting positions in business offices.
4. There is no significant difference between the mean ratings of male and female accounting supervisors regarding the accounting jobs performed by secondary school accounting graduates in business offices in Enugu state.

Discussion of the Findings

1. Data in Table 1, revealed that the respondents were in agreement that majority of the contents of secondary school accounting were relevant in advancing in accounting positions in Enugu State. This result agreed with Egwu (2008) that if new curriculum is properly inculcated into the students, a lot of them will be properly prepared to become professionally qualified accountants.
2. Data shown in Table 2, revealed that respondents were of the view that secondary school accounting graduates employed in business offices in Enugu State can perform the accounting jobs. This is in line with the views of Buckky (1992) that if students could obtain a part-time or summer jobs in office where they would be able to utilize the accounting skills acquired in the classroom, the student can communicate to the teacher the jobs that were performed in the office.

Conclusion

Secondary school accounting curriculum prepares the students for jobs performed by entry-level accounting jobs performed by secondary school graduates. Majority of the contents were relevant for advancing in accounting positions in business offices in Enugu state. Therefore, secondary school accounting graduates employed in business offices in Enugu state can performed the accounting jobs expected of them.

Recommendations

1. Educators and curriculum planners should work closely with establishments to provide current curricula content for students.
2. Accounting teachers should be given the opportunity to work in accounting offices during long vacations to enable them to be up-to-date in knowledge.
3. Secondary school accounting teachers should continue to inspire students to major in post-secondary school accounting and to pursue accounting careers.
4. The accounting curriculum should not only be geared towards theory development. Interpretative analysis of problem situations should also be made part of classroom work.

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