QUALITY ASSURANCE: IMPERATIVE FOR PRODUCING QUALITY ACCOUNTING TEACHERS FROM UNIVERSITIES IN NIGER DELTA REGION OF NIGERIA

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Abstract

The study investigated quality assurance as imperative for producing quality accounting teachers from universities in Niger Delta region of Nigeria. The population of this study comprised all lecturers and students of accounting education in the universities in Niger Delta of Nigerian. They are 2298 in number. The study adopted Expost-Facto research design, while stratified random sampling technique was used in selecting the respondents. The instrument for data collection which was tagged '"Quality Assurance and Quality Accounting Teachers Questionnaire" (QAQATQ) was administered to 231 respondents and used for the study. The instrument was vetted by expert in test and measurement before the reliability test was conducted with 40 respondents and the result which was 0.75 proved the instrument reliable for the study. Data collected were analysed using Pearson Product Moment Correlation analysis. The results of the data analyses were all significant and from the results of the analysis, it was observed that there is significant relationship between quality assurance and effective training of accounting education teachers in Niger Delta of Nigeria. It was also observed that quality assurance contributes significantly to the teaching effectiveness by accounting education teachers in Niger Delta of Nigeria. The recommendation was that the federal government, management of various universities and other external agencies in Nigeria should not adopt the view and suggestion that quality is fitness for purpose and value for money, as this will not allow other ingredients of quality to be felt. It was also recommended that the people preparing quality assurance programs should continuously evaluate it for further improvement. Follow-up and feed-back programs should be devised to reveal the strengths and weaknesses for the purpose of necessary adjustments and improvement.

Introduction

Perhaps not surprisingly, defining quality in any context is not an easy task. In an educational environment, the complexities are heightened. Obviously, quality can be defined in many ways depending on who is defining it and to what product or services it is related. Several authors refer to quality in specific ways, including: a creature of political fashion (Becher, 2009), multi-faceted (Frazer, 2002), elusive (Neave, 2004), contentious (Taylor, 2008) and slippery (Harvey and Green, 2003). Vroeijenstijn (2002) opined that although it remains necessary to strive for a good description of quality, the lack of universally acceptable definition should not be a reason not to pay attention to quality".

Quality is a component of quality assurance and for the standard of education to be maintained there is need for effective application of quality assurance principles in the Nigerian schools. Quality assurance refers to the activities implemented in a quality system so that requirements for a product or service will be fulfilled. It is the systematic measurement, comparison with a standard, monitoring of processes and an associated feedback loop that confers error prevention (Westerheijdem, 2009). Quality Assurance is a means by which institutions can guarantee with confidence and certainty, that the standards and quality of educational provisions are being maintained and enhanced. A Quality Assurance programme is defined as "the sum total of the activities aimed at achieving that required standard" (Abraham, 2004). Any monitoring programme or assessment must aim to produce information that is accurate, reliable and adequate for the intended purpose.

The goal of accounting education is primarily to produce competent, skillful and dynamic accounting education teachers, office administrators and businessmen and women that will effectively compete in the world of work. This is also applicable to business education teachers. At present, the caliber of students that graduate from business education, according to Amoor (2008), have the problem of inadequate exposure to modern office technologies, information systems and the rudiments of office administration. Amoor (2008) stressed that the lack of adequate teachers training is responsible for this unfortunate trend.

Statement of the Problem

The quality of Nigerian university graduates today is hotly debated. It is a question of particular concern to graduates who are seeking employment and to employers who consider hiring them. Employers complain that graduates are poorly prepared for work and therefore have strong reason for not giving them the needed job. They believe that academic standards have fallen considerably over the past decade and that a university degree or a polytechnic diploma is no longer a guarantee of communication skills or technical competence. This problem has cut across all disciplines including accounting education students.

It is quite obvious that a large mismatch exists between university output and labor market demand. At the same time the employment prospects of recent graduates have clearly deteriorated. This is as a result of the weak Nigerian economy, the policy environment, and inadequate level of skilled human resources partly caused non-adherence to the quality assurance guidelines. It is against this background that this study sought to investigate quality assurance as imperative for producing quality accounting teachers from universities in Niger Delta region of Nigeria

Objectives of the study

The main objective of this work is to examine the influence of quality assurance on the quality of accounting teachers produced from universities in Niger Delta region of Nigeria, specific objectives are as follows:

1. To determine the relationship between quality assurance and effective training of accounting education teachers in Niger Delta of Nigeria.
2. To determine the relationship between quality assurance and teaching effectiveness by accounting education teachers in Niger Delta of Nigeria

Research hypotheses

The following null hypotheses will be tested:

1. There is no significant relationship between quality assurance and effective training of accounting education teachers in Niger Delta of Nigeria.
2. There is no significant relationship between quality assurance and teaching effectiveness by accounting education teachers in Niger Delta of Nigeria

Concept of Quality and Quality Assurance

Quality can be described as standards of some thing as compared to other things that is the degree of goodness or excellence. Quality pervades every aspect of the activities undertaken in the process of education and the wide array of beneficial results of educational activities on both individual learners and the wider society. According to Maduewesi (2005), quality is a multifaceted concept, which encompasses how learning is organized and managed; what the content of learning is, what level of learning to be achieved, what it leads to in terms of outcomes and what goes on in the learning environment. Quality assurance refers to the planned and systematic actions deemed as necessary to provide adequate confidence that a product or service will satisfy given requirements for quality (Boraham & Ziarati, 2002).

Quality standards are critical and depend not only on expenditure levels but also on policy planning, implementation and monitoring. Concern about quality is uppermost in educational discourse all over the world. Generally, stakeholders are anxious to see that educational institutions deliver what they should and that which they deliver produces desirable outcomes. Therefore, for an educational programme, quality assurance refers to the systematic monitoring and evaluation of the various aspects of the programme to maximize the possibility of achieving programme goals. In a deliberate effort to ensure quality in Nigerian educational system, the Federal Government established institutions to monitor the quality of education at various levels. For instance the Universal Basic Education Board was established for the primary and junior secondary schools, Ministry of Education for senior secondary schools, the National Commission for Colleges of Education (NCCE) for College of Education and National Universities Commission (NUC) for Universities.

The successful implementation of laid down guidelines requires comprehensive collaboration between the supervising institutions and the schools themselves. The role of the schools in this regard is so vital that Watty (2003) further emphasized that the principal responsibility for ensuring quality assurance rests mainly with the educational institutions themselves.

Quality in Higher Education

Various definitions of quality in higher education began to emerge in the mid to late 1980s including: “Quality is fitness for purpose” (Ball, 2005); and “Quality is determined by the degree to which previously set objectives are met” (Vroeijenstijn, 2002). Also, quality has been discussed in terms of a notion of value-added (McClain, 2009; Barnett, 2008). Some scholars believe that 'education quality is a rather vague and controversial concept and that quality is a notoriously ambiguous term. At the broadest level, education quality can be viewed as a set of elements that constitute the input, process and output of the education system, which provide services that completely satisfy both internal and external strategic constituencies by meeting their explicit and implicit expectations (LI, 2010). If higher education is viewed as a system, then any quality management programme must therefore assess inputs, process and outputs. Internal and external stakeholders have been identified in the quality management process in which current students and front line staff forms the internal constituents and employers, government bodies, institutional management, prospective students, and professional bodies are external. These stakeholders might have disparate definitions of quality as well as different preferences for how quality is assessed. Hence quality indicators may differ for internal and external stakeholders.

Stakeholder Perspective of Quality

A stakeholder approach to issues of quality in higher education recognizes the potential for a number of different perspectives of quality to be defined in the higher education environment. These perspectives reflect the views of a variety of stakeholders who, it is claimed, have legitimate authority to voice their perspectives (Vroeijenstijn, 2002; Middlehurst, 2002).

Furthermore, Vroeijenstijn (2005), in a discussion of quality assurance in medical education, stated his initial thoughts that quality is in the eye of the beholder and any definition of quality must take into account the views of various stakeholders. For example, governments may define quality in terms of attrition rates, throughput and pass/fail percentages; the profession may define quality in terms of skills and attributes developed during the period of study; students may consider the concept more in terms of individual development and preparation for a position in society; and academics may define quality in terms of transfer of knowledge, good academic training and a good learning environment (Vroeijenstijn, 2005).

Definitions of quality were discussed further by Harvey and Green (2003) in their

paper titled: "Defining Quality". The authors contend that "this is not a different perspective on the same thing but different perspectives on different things with the same label". The categories or perspectives of quality are discrete, but interrelated ways of thinking about quality provide a definition of quality that recognizes multiple stakeholder perspectives. Quality can be viewed as: exceptional, perfection (or consistency), fitness for purpose, value for money or transformation (Harvey and Green, 2003).

The framework provided by Harvey and Green (2003) is a rigorous attempt to clarify how various stakeholders view quality. These five categories of quality (efficiency, high standard, perfection, fitness for purpose and value for money), modified in some instances, have since been referred to, and/or employed as a framework for research and discussion around stakeholder conceptions of quality in higher education. In a reference to Harvey and Green (2003), Newton (2009) suggested "their framework draws together the differing concepts and approaches used in current arguments about how quality in higher education might be assessed". The framework has also been used by authors in their investigation of quality in a number of disciplines including physiotherapy and geography (Johnston, 2004; Chalkley, 2008). In this paper, the Harvey and Green (2003) model is applied to an accounting context in higher education. Each category or definition of quality is briefly defined as follows.

* Exception. Distinctive, embodied in excellence, passing a minimum set of standards.
* Perfection. Zero defects, getting things right the first time (focus on process as opposed to inputs and outputs).
* Fitness for purpose. Relates quality to a purpose, defined by the provider.
* Value for money. A focus on efficiency and effectiveness, measuring outputs against inputs. A populist notion of quality (government).
* Transformation. A qualitative change; education is about doing something to the student as opposed to something for the consumer: includes concepts of enhancing and empowering: democratization of the process, not just outcomes.

Using a modified Harvey and Green model, Lomas (2002) surveyed senior lecturers/managers in Nigeria universities (pro vice chancellors, vice- chancellors, deans and academic registrars) when investigating their perspectives of quality in higher education. The category omitted from the model was perfection/consistency. Lomas (2002) justified the omission on the basis that perfection, as defined by Harvey and Green (2003), is about flawless consistency of a product or service a definition akin to that employed using a total quality management (TQM) framework of zero defects. Clearly, he argues, higher education is not in the business of producing like-minded and homogeneous graduates.

In summary, attempts to define quality in higher education have resulted in a variety of labels being attached to the concept, yet similar explanations of the concept are evident. That is, quality in higher education, in its various guises, is often referred to in terms of: efficiency, high standards, excellence, and value for money, fitness for purpose or customer focused. To

a lesser extent, a notion of quality as transformation and/or value added is discussed in the literature. Harvey (2004) considers this issue with reference to transformation as a "meta-quality concept", possibly operationalised by the other four concepts defined by Harvey and Green (2003) excellence/high standards, perfection, and fitness for purpose and value for money. However, while acknowledging this potential, Harvey asserts that these operationalisations are not the ends in themselves, but simply part of a notion of quality as transformation. In a later publication, he suggests: "They are, though, inadequate operationalisations, often dealing only with marginal aspects of transformative quality and failing to encapsulate the dialectical process" (Harvey and Knight, 2006).

For the purpose of this research, an academic accountant is defined as: "an academic currently involved in accounting education at a Nigerian university".

Methods

Research Design

An Expost-Facto design was used for this study. In this type of design the researcher cannot manipulate the effect on the dependent variable but just obtain the effect already existing in the natural course of events.

Area of the Study

The research area for this study was Niger Delta region of Nigerian.

Population of the Study

The population of this study comprised all lecturers and students of accounting education in the universities in Niger Delta of Nigerian. They are 2298 in number.

Sample and Sampling Techniques

A stratified random sampling technique was used to draw the 231 respondents derived from 6 Nigerianuniversities.

Instrumentation

The main instrument used in this study was questionnaire titled "Quality Assurance and Quality Accounting Teachers Questionnaire" (QAQATQ). The questionnaire was made up two sections, sections A and section B. Section A was used to collect information on personal data of the respondents while section B of the questionnaire was made up of two variables such as views quality assurance, effective training of accounting education students. The obtained data was coded statistically before the statistical analysis of the data.

Validation of the Instrument

The instrument passed through face and content validation by the experts in test and measurement.

Reliability of the Instrument:

Cronbach Alpha technique was used to determine the level of reliability of the instrument. In the trial test, a total of 40 respondents who did not form part of the main study were randomly selected from one of the state in Niger Delta and the instrument administered on them. The reliability coefficient obtained was 0.75 and this was high enough to justify the use of the instrument.

Procedure for Collecting Data

A letter of introduction was written by the researcher. This letter was to introduce the researcher to the heads of the departments for understanding and assistance. The questionnaire were issued and retrieved 3 days latter from each respondent. The exercise took about one week.

Method of Data Analysis

The researcher used Pearson Product Moment Correlation Analysis to analyze the data collected for this study.. The test for significance was done at 0.05 alpha levels.

Results and Discussions

Hypothesis One

The null hypothesis states that there is no significant relationship between quality assurance and effective training of accounting education teachers in Niger Delta of Nigeria. In order to test the hypothesis, Pearson Product Correlation analysis was performed on the data, (see table 1).

Table 1: Pearson Product Moment Correlation Analysis of the relationship between quality assurance and effective training of accounting education teachers in Niger Delta of Nigeria.

Variables	ΣX ΣY	ΣX^2 ΣY^2	ΣXY	r
Quality assurance (X)	4003	6969		
			67550	0.75*
Effective training of accounting education teachers(y)	3876	65830		

***Significant at 0.05 level; N=231; df =229; Critical r value = 0.138**

The above table 1 presents the obtained r-values as (0.75). This value was tested for significance by comparing it with the critical r-value (0.138) at 0.05 level with 229 degree of freedom. The obtained r-value (0.75) was greater than the critical r-value (0.138). Hence, the result was significant. The result therefore means there is significant relationship between quality assurance and effective training of accounting education teachers in Nigeria. The significance of the result agrees with the opinion of Abraham,(2004), who sees quality assurance programme as the sum total of the activities aimed at achieving that required standard". The significance of the result caused the null hypothesis will be rejected why the alternative will be accepted.

Hypothesis Two

The null hypothesis states that there is no significant relationship between quality assurance and teaching effectiveness by accounting education teachers in Niger Delta of Nigeria. In order to test the hypothesis, Pearson Product Correlation analysis was performed on the data, (see table 2).

Table 2: Pearson Product Moment Correlation Analysis of the relationship between quality assurance and by accounting education teachers in Niger Delta of Nigeria.

Variables	ΣX ΣY	ΣX^2 ΣY^2	ΣXY	r
Quality assurance (X)	4003	69699		
			61038	0.70*
teaching effectiveness(y)	3504	53764		

***Significant at 0.05 level; N=231; df =229; Critical r value = 0.138**

The above table 2 presents the obtained r-values as (0.70), this value was tested for significance by comparing it with the critical r-value (0.138) at 0.05 level with 229 degree of freedom. The obtained r-value (0.70) was greater than the critical r-value (0.138). Hence, the result was significant. The result therefore means there is significant relationship between quality assurance and teaching effectiveness by accounting education teachers in Niger Delta of Nigeria. The significance of the result agrees with the opinion of Vroeijenstijn, (2005) who considers quality in terms of transfer of knowledge, good academic training and a good learning environment. The significance of the result caused the null hypothesis will be rejected why the alternative will be accepted

Conclusion

Based on the findings of the study, it was concluded that academic accountants hold different views when their beliefs and attitudes are compared about quality in accounting in tertiary institutions. That attributes of quality in accounting education ought to be empowering the learner to achieve high academic standards and be transformed. Quality assurance has significant relationship between effective training of accounting education teachers in Niger Delta of Nigeria. Quality assurance has significant relationship with teaching effectiveness of accounting education teachers.

Recommendations

The following recommendations were made based on the conclusion of the study:

1. Academic accountants are should be uniquely placed to contribute, if not to lead, the continuing debate and activities around quality in accounting education at the classroom level.
2. Academic accountants are more likely to participate effectively in quality assurance systems that are designed to ensure the attributes of quality they deem important, therefore, management and relevant bodies should design quality assurance system that will interest them.
3. The federal government, management of various universities and other external agencies in Nigeria should not adopt the view and suggestion that quality is fitness for purpose (and value for money). As this will not allow other ingredients of quality to be felt.
4. Academic accountants should take the issue of quality very seriously so as not to produce half baked graduates.
5. To improve their professional competence, teachers should be given continuous opportunities to participate in seminars, training programs, and educational conferences local, regional and international.
6. The people preparing quality assurance programs should continuously evaluate it for further improvement. Follow-up and feed-back programs should be devised to reveal the strengths and weaknesses for the purpose of necessary adjustments and improvement.

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