

## Utilization of Digital Technologies for Effective Teaching of Accounting Courses in Business Education Programme in Rivers State Universities

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### **Abstract**

*This study focused on the utilization of digital technologies for effective teaching of accounting courses in business education programmes in Rivers State universities. Two specific objectives research questions and hypotheses, respectively—guided the study. The study adopted a descriptive survey design. The population of the study consisted of fifty-four (54) accounting educators at the two state universities offering business education programs. Due to the manageable population, no sampling was done. The instrument used for data collection was a questionnaire developed by the researcher and validated by two lecturers from the Department of Business Education and one measurement and evaluation expert at Rivers State University. The Pearson Product Moment Correlation Coefficient (PPMCC) was used to determine the reliability of the instrument, and a coefficient of 0.92 was obtained. 51 out of the 54 instruments that were retrieved were used for analysis. The mean and standard deviation were used to answer the research questions, while a t-test was used to test the hypotheses at the 0.05 level of significance. The findings of the study showed that accounting educators in Rivers State Universities agreed that artificial intelligence enhances effective teaching of accounting courses in the business education programme. It also revealed that interactive whiteboards helped in the teaching of accounting courses, smart TV, cloud computing, and social media hanced effective teaching of accounting courses in the Business Education programme Based on the findings of the study, it was deduced that artificial intelligence and interactive whiteboards are utilised for the effective teaching of accounting courses in the business education programme at Rivers State Universities. It was recommended that accounting educators be trained on how to use artificial intelligence and interactive whiteboards for effective teaching of accounting courses in the business education program. Accounting educators should utilise artificial intelligence and interactive whiteboards for the teaching of accounting courses and should encourage students to use artificial intelligence and interactive whiteboards to enhance their learning of accounting courses.*

**Keywords:** *Utilization, Digital Technologies, Effective Teaching, Accounting Courses and Business Education Programmes*

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## Introduction

The technology of modern education increasingly includes a digital component in connection with the transformations taking place in society and justified by the increase in the number of innovations. The deployment of the digital revolution on a global scale is increasingly immersing us in a new reality (Bereznoy, 2018). Today, the main educational trend is the digital revolution, affecting, on one hand, the labor market and that requires the formation of new competencies among teachers, and on the other, it leads to a restructuring of the entire educational system. Experts see the prospects for improving the educational segment precisely in technological transformations.

So, as a result of the introduction of artificial intelligence tools for students, individual learning paths will be created, taking into account the abilities, knowledge and preferences of each. Big data analytics will enable you to monitor learning outcomes. The use of cloud solutions will provide the fastest access to the latest technologies and their implementation in practice. Modern education is unthinkable without the search for new materials and methods of teaching. This is partly due to the social changes caused by the widespread penetration of digital technologies into all spheres of life, including education. Scientists who, within various disciplines, explore digital media and the areas of study they affect, talk not only about digitalization, but also about mediatization, trying to understand the technical side of the issue and explain the possible transformation processes that affect social behavior in schools, universities and further education establishments (Dittler, 2017).

When it comes to digitalization, first of all we mean the infrastructure, hardware and software, the list of all Internet platforms. Digital technologies are becoming everyday and merge with everyday objects, which makes them less visible than weighty computers from the recent past. Schools, universities and other educational institutions which in the recent past have been the mainstays of written and book culture are also facing the challenges of digital transformation. There are more and more questions about individual digital competence, resources and organizational capabilities. Digitalization is no longer only a natural component of modern life, but also a necessary condition for the preservation of the educational process in the current conditions. To scientifically substantiate the transformations taking place in the countries of the formation of digitalization, Digital technologies have brought changes to the nature and scope of education. Versatile and disruptive technological innovations, such as smart devices, the Internet of Things (IoT), Artificial Intelligence (AI), Augmented Reality (AR) and Virtual Reality (VR), blockchain, and software applications have opened up new opportunities for advancing teaching and learning (Gaol & Prasolova-Førland, 2021). Hence, in recent years, education systems worldwide have increased their investment in the integration of digital technologies into the educational system that will enhance a better teaching and learning process. The investment made in the integration of technology in institutions of higher learning, Digitalization offers possibilities for fundamental improvement in schools (Rott & Marouane, 2018) and touches many aspects of a school's development (Delcker & Ifenthaler, 2021). However, it is a complex process that requires large-scale transformative changes beyond the technical aspects of technology and infrastructure

(Pettersson, 2021). Namely, digitalization refers to “a series of deep and coordinated culture, workforce, and technology shifts and operating models” (Brooks & McCormack, 2020) that brings cultural, organizational, and operational change through the integration of digital technologies (JISC, 2020). A successful digital transformation requires that universities increase their digital capacity levels, establishing the necessary “culture, policies, infrastructure as well as digital competence of students and staff to support the effective integration of technology in teaching and learning practices” (Costa et al, 2021).

There are various digital technologies used in teaching, some of them are:

**Google Classroom:** This is an app that allows both educators and students to easily and freely share apps with one another. The educator can post assignment on the platform for the students to complete and assess themselves. The educator can also share information with the students and also email their parents using the app. It is integrated with Google Drive and allows teachers to use Google Docs, Google Forms and other Google services to create and store information.

**Accounting software packages** are designed to develop special emphasis on marketable accounting software packages and techniques in fields like accounting, business, secretarial, clerical, stenographic, sales, or distributive occupations. Knowledge of accounting software packages is having software skills like QuickBooks, Spreadsheet or Excel, Wave, Sage Business Cloud, Zip Books, Fresh Book, and others (Ekwe & Abuka, 2014).

Digital technologies have been considered vital in teaching and learning as they assist in the achievement of basic skills, expose students to practical workplace environments, and supplement and consolidate what is read in textbooks and journals. According to Usoro and Caleb (2014), digital teaching and learning encompasses many different facets, tools, and applications to support and empower teachers and students, including online courses, blended or hybrid learning, and digital content and resources. The role of digital technologies in teaching and learning is rapidly becoming one of the most important and widely discussed issues in contemporary education, as observed by Nimfel, Wetnman, and Yongsunghikfu in Amesi, Amaewhule, and Umah (2022). Therefore, educational professionals seem to accept the fact that digital technologies have the potential to improve the teaching and learning of accounting courses as well as provide workforce opportunities. It is also evident, as agreed by Amiaya (2016), that the traditional educational environments are not suitable for preparing students to function or be productive in the workplace in today’s society.

The effective utilization of digital skills in the teaching of accounting education in our tertiary institutions is very essential, as Okoli, Amesi, Amaewhule, and Umah (2022) observed that no meaningful progress will be made in our educational sector without adjusting to digital technological innovations and discoveries and noted that tertiary institutions ought to put in place effective information and communication technology facilities to enable both teachers and students to have access to the internet, e-mail, and collaborative software, amongst others. The use of digital technologies in teaching accounting education enhances the quality of education in several ways;

it increases learners' motivation and enjoyment by facilitating the acquisition of basic skills and enhancing teacher training (Ogbuabor, Gloria, & Jesunmi, 2019). 21st century teaching, according to McCoog in Boholano (2017), involves a balance of the objectives of the teacher with the needs and input of the students. To effectively engage and teach students, lecturers will help the educational system meet the requirement of being abreast of digital skills. The school system must be outfitted with a prerequisite of information and communication technology resources, and the curriculum must be designed to promote a collaborative learner-centred environment to which students will relate and respond. Education in the 21st century highlights globalisation and internalisation; therefore, any advancement of technology presents theoretical constructs and realistic insights in the development and enhancement of knowledge, skills, and attitudes among students and lecturers (Abao, Dayagbil, & Boholano, 2015).

With digital technology, lecturers can readily connect their students not just in their own localities, their places of learning, and to each other, but also to a huge and ever-expanding diversity of social, cultural, and political networks and therefore to multiple ways of knowing and communicating (Eijkman in Abao, Dayagbil & Boholano, 2015). Accounting education lecturers need to teach concepts and techniques to allow students to work with any digital device or tool and adapt to new technology quickly using the skills and concepts they have been taught (Orji, Okanazu, & Ali, 2015). There is a need for accounting education lecturers to acquire the right digital skills needed to meet the needs of instructional delivery and assessment in accounting education. There are concepts in accounting education that can only be delivered to students digitally for better understanding. This can only be achieved when Accounting Education lecturers move with the current trends in technological advancement, which are reflected in the changing patterns of the Accounting Education curriculum. Policymakers, researchers, educators, and organisations alike are beginning to recognise that closing this digital skill gap is essential to preparing the nation's educational sector, especially accounting educators, for a successful future. Skill is the ability to do something well, usually gained through training or experience that is needed (Nimfel, Wetnman, & Yongsunshikfu, 2019). Effective teaching of accounting education in any learning environment requires the demonstration of various skills, which invariably enables students to learn by improving their knowledge, competencies, attitudes, and values. Fadere in Inalegwu (2016) viewed skill as expertness, aptitude, and competence appropriate for a particular job, which have to do with expert knowledge and creative reasoning to a level of mastery. Business education lecturers require digital skills in order to be effective in their profession. In other words, the teaching method adopted by business education lecturers in teaching and learning is very imperative for improving and developing the skills of business education students.

Business education has been recognised as a course of study that equips its students with different skills that are necessary for job placement in business-related careers and for self-employment. According to Iwuoha and Peters (2019), business education is a programme basically for skill acquisition, vocational development, and competency. Obi in Anioke (2019) defined business education as a programme with the primary aim of preparing students for business careers, improving those already in them, and also helping students achieve all the aims of education. Similarly, Spencer in Amaewhule, Okiridu, and Nwoko (2019) emphasised that the effectiveness

of a university is directly linked to the quality and vigour of its faculty members. Business education is a skill-giving course. The skills acquired by business education lecturers, according to Oyewole (2019), allow them to fit almost in all facets of life. The mandate of business education, according to Ademiluyi, Bello, and Akande (2019), is to ensure that students are educated for and about business. Teachers are keys to the success of any educational transformation (Ikeanyionwu & Enwere, 2019). Ikeanyionwu and Enwere further viewed that not only are teachers one of the critical variables that needs to be changed in order to improve the educational system, they are also the most significant change agent in these transformations. Business education lecturers require exceptional training with respect to modern technologies to enable them to possess the ability, power, skill, authority, and knowledge required to fit into the digital age. A business education lecturer, according to Nwokolo and Ekwne in Ikeanyionwu and Enwere (2019), must possess skills such as initiative, understanding of hardware, and software skills, among others.

### **Statement of the Problem**

In recent years, the field of education has witnessed a rapid transformation due to advancements in digital technologies. These innovations have the potential to significantly enhance the teaching and learning processes in various disciplines, including accounting, which is a cornerstone of business education. However, there remains a notable gap in understanding the extent to which Rivers State University lecturers are effectively leveraging digital technologies to teach accounting courses. Accounting, as one of the key courses in higher institutions, is equipped with the function of developing individuals with certain skills, knowledge, attitudes, and values towards future employment.

However, accounting educators seem to lack the ability to cope with the challenges of the digital age due to a likely lack of digital technologies and competence in integrating digitalization into pedagogical practice. In support of this assertion, Smith and Jones (2018) opine that many accounting educators at Rivers State Universities lack the necessary digital literacy skills to effectively incorporate modern technologies into their teaching methodologies. This deficiency not only impedes the integration of digital tools but also affects the quality of instruction. According to a report by the Rivers State Education Board (2017), students in the Business Education Programme often have limited access to digital learning resources. This lack of access can negatively impact their learning experiences and preparedness for the digital demands of the accounting profession.

Similarly, Williams et al. (2019) highlighted the persistent issue of inadequate technological infrastructure within these institutions. This may include the non-utilization of artificial intelligence, interactive whiteboards, smart TVs, cloud computing, and social media, which hinder the effective utilization of digital technologies. These problems collectively underscore the need for a comprehensive examination of the challenges and barriers associated with the integration of digital technologies in accounting education within Rivers State universities. Addressing these issues is essential to ensuring that students receive a high-quality and equitable education in accounting, leveraging the benefits of digital tools while mitigating potential drawbacks. It is on

these challenges that the researcher examines the utilization of digital technologies for effective teaching of accounting courses in the Business Education Programme of Rivers State Universities.

### **Purpose of the Study**

The purpose of this study was to determine the Utilization of Digital Technologies for Effective Teaching of Accounting Courses in Business Education Programme of Rivers State Universities. Specifically, the study sought to;

1. Determine the extent in which Artificial intelligence is utilize for effective Teaching of Accounting Courses in Rivers State Universities.
2. Examine the extent in which Interactive Whiteboards is utilize for effective teaching of Accounting Courses in Rivers State Universities.

### **Research Questions**

The following research questions guided the study:

1. To what extent do Artificial intelligence is utilize for effective Teaching of Accounting Courses in Rivers State Universities?
2. To what extent do Accounting Educators utilize Interactive Whiteboards for effective Teaching of Accounting Courses in Rivers State Universities?

### **Hypotheses**

The following hypotheses were tested at 0.05 level of significance.

- H0<sub>1</sub>** There is no significant difference in the mean responses of Accounting Educators in Rivers State University and Ignatius Ajuru University of Education on the utilization of Artificial Intelligence for Effective Teaching of Accounting Courses in Business Education Programme.
- H0<sub>2</sub>** There is no significant difference in the mean responses of Accounting Educators in Rivers State University and Ignatius Ajuru University of Education on the utilization of Interactive Whiteboards for Effective Teaching of Accounting Courses in Business Education Programme.

### **Methodology**

The study adopted a descriptive survey research design. The population of this study comprised 54 accounting educators in Rivers State Universities. Specifically, 41 are from Rivers State



University while 13 are from Ignatius Ajuru University of Education respectively. Census sampling technique was adopted since the population was of manageable size. The instrument used for data collection was a structured questionnaire titled, Utilization of Digital Technologies for effective Teaching of Accounting Courses in Business Education Programme Questionnaire (UDTETACQ). The instrument is divided into two Sections. A and B Section A elicits information of the respondents demographic data while Section B is structured according to the modified 4-point rating scale of Very High Extent (VHE =4); High Extent (HE=3); Moderate Extent (ME = 2) and Very Low Extent (VLE = 1). In order to determine the validity of the instrument, the questionnaire was subjected to face and content validated by two Business Educators and an expert in Measurement and Evaluation, all in the Faculty of Education in Rivers State University, Port Harcourt. A total of 54 copies of the questionnaire were administered to the respondents and 51 were retrieved. To ensure the consistency of the instrument, Pearson's Product Moment Correlation Coefficient (PPMC) was used to correlate the data and the reliability level was established at 0.92 which means that the instrument is reliable for this study. The research questions were answered using Mean and standard deviation. The acceptance level for the mean score of question item is any mean score above 2.50 is considered as high extent or very high extent and below 2.50 is considered moderate or low extent. The t-test statistical tool was utilized to test the four postulated hypotheses at 0.05 level of significance. The decision rule for either rejection/acceptance of the null hypotheses is as follows: if the calculated results are less than the critical value of 1.96, we accept; and if the calculated results are greater than the critical value we reject. Each research question item was based on the real limit score achieved from views of the respondent in each table.

**Table 1: Population Distribution of the Respondents in Rivers State University, Port Harcourt and Ignatius Ajuru University of Education, Port Harcourt.**

S/No	Name of Institution	Specialization	No. of accounting Educators
1	Rivers State University, Port Harcourt	Accounting Educators	41
2	Ignatius Ajuru University of Education, Port Harcourt	Accounting Educators	13
	Grand Total		54

**Source: Exams and Records Officer, 2023/2024 Academic year**

## Results

The result of this study were presented according to each research questions posed in the study as thus.

**Research Question 1:** To what extent do Accounting Educators utilize Artificial intelligence for effective Teaching of Accounting Courses in Rivers State Universities?

**Table 2: Mean and Standard Deviation on the Extent to which Accounting Educators utilize Artificial intelligence for effective Teaching of Accounting Courses in Rivers State Universities**

S/N	Items	RSU			IAUE		
		$\bar{X}$	SD	(N=39) Remark	$\bar{X}$	SD	(N=12) Remark
1	Artificial intelligence aid learning accounting courses at different paces	3.15	1.03	HE	3.42	0.95	HE
2	Artificial intelligence is used to customize resources and learning activities to cater to the unique needs of each learner	3.08	1.00	HE	3.17	0.99	HE
3	This method not only optimizes learning accounting courses but can also save time and resources by removing unnecessary repetition	3.13	0.91	HE	3.58	0.76	HE
4	Grading assignments and exams are one of the most time-consuming tasks in education but are made very easy using Artificial intelligence	3.18	0.90	HE	3.42	0.95	HE
5	Artificial intelligence platforms provide detailed insight by analyzing student data to create personalized and engaging educational material	3.18	0.93	HE	3.50	0.96	HE
<b>Grand Mean &amp; SD</b>		<b>3.14</b>	<b>0.95</b>	<b>HE</b>	<b>3.42</b>	<b>0.92</b>	<b>HE</b>

**Source:** Field Survey, 2024

The results from Table 4.1 showed the extent to which Accounting Educators utilizes Artificial intelligence for effective Teaching of Accounting Courses in Rivers State Universities. The findings revealed that Artificial intelligence aid learning accounting courses at different paces of (3.25 and 3.42), Artificial intelligence is used to customize resources and learning activities to cater to the unique needs of each learner (3.08 and 3.17), This method not only optimizes learning accounting courses but can also save time and resources by removing unnecessary repetition (3.13 and 3.58), Grading assignments and exams are one of the most time-consuming tasks in education but are made very easy using Artificial intelligence (3.18 and 3.42) and Artificial intelligence platforms provide detailed insight by analyzing student data to create personalized and engaging educational material (3.18 and 3.50) The finding recorded high extent on items 1 to 5. The study



equally revealed a grand mean of 3.14 and 3.42 and a combined standard deviation of 0.92 and 0.78 showing the extent to Accounting Educators utilize Artificial intelligence for effective Teaching of Accounting Courses in Rivers State Universities to a high extent.

**Research Question 2:** To what extent do Accounting Educators utilize Interactive Whiteboards for effective Teaching of Accounting Courses in Rivers State Universities?

**Table 3: Mean and Standard Deviation on the Extent to which Accounting Educators Utilize Interactive Whiteboards for Effective Teaching of Accounting Courses in Rivers State Universities**

S/N	Items	RSU (N=39)			IAUE (N=12)		
		$\bar{X}$	SD	Remark	$\bar{X}$	SD	Remark
6	Interactive whiteboards like Samsung's 85-inch Interactive Display support up to 20 touch points, so a group of students can work on the screen simultaneously.	3.13	0.79	HE	3.42	0.76	HE
7	Teachers highlight words, answers, photos and graphs during classes	3.21	0.82	HE	3.33	1.03	HE
8	You can keep everyone on track with a daily agenda, annotate and fill in maps during accounting classes	3.13	0.88	HE	3.50	0.96	HE
9	These interactive whiteboards allow for screen sharing, so teachers and students can easily project a Personal Computer display or any device's screen	3.23	0.83	HE	3.33	0.85	HE
10	One of the best ways to use interactive boards for teaching is to connect to the internet to play and display audio and video files	3.00	0.99	HE	3.25	0.60	HE
<b>Grand Mean &amp; SD</b>		<b>3.14</b>	<b>0.86</b>	<b>HE</b>	<b>3.37</b>	<b>0.83</b>	<b>HE</b>

**Source:** Field Survey, 2024

The results from Table 4.2 showed the extent to which Accounting Educators utilizes Interactive Whiteboards for effective Teaching of Accounting Courses in Rivers State Universities. The findings revealed that Interactive whiteboards like Samsung's 85-inch Interactive Display support up to 20 touch points, so a group of students can work on the screen simultaneously (3.13 and 3.42), Teachers highlight words, answers, photos and graphs during classes (3.21 and 3.33), You can keep everyone on track with a daily agenda, annotate and fill in maps during accounting classes (3.13 and 3.50), These interactive whiteboards allow for screen sharing, so teachers and students can easily project a Personal Computer display or any device's screen (3.23 and 3.33), One of the best ways to use interactive boards for teaching

is to connect to the internet to play and display audio and video files (3.00 and 3.23), The study equally revealed grand mean of 3.14, 3.37 and standard deviation of 0.86, 0.83 which shows the extent Accounting Educators utilizes Interactive Whiteboards for effective Teaching of Accounting Courses is high.

### Test of Hypotheses

The hypotheses testing was done according to each hypothesis formulated in chapter one.

**Hypothesis 1:** There is no significant difference in the mean responses of Accounting Educators in Rivers State University and Ignatius Ajuru University of Education in the utilization of Artificial Intelligence for Effective Teaching of Accounting Courses in Business Education Programme.

**Table 4: t-test of Difference Between Accounting Educators in Rivers State University and Ignatius Ajuru University of Education on the utilization of Artificial Intelligence for Effective Teaching of Accounting Courses in Business Education Programme.**

Accounting Educators	N	$\bar{X}$	S.D	Sig	SE	t-cal	t-crit	Remark
RSU	39	3.14	0.95	0.05	0.30	0.93	1.67	Accepted
IAUE	12	3.42	0.92					

**Source: Field Survey, 2024**

From the analysis in Table 4.6, the result showed that t-critical is greater than the t-calculated, therefore, the hypothesis was accepted. This is an indication that there is no significant difference in the opinion of Accounting Educators in Rivers State University and Ignatius Ajuru University of Education in the utilization of Artificial Intelligence for Effective Teaching of Accounting Courses in Business Education Programme.

**Hypothesis 2:** There is no significant difference in the mean responses of Accounting Educators in Rivers State University and Ignatius Ajuru University of Education in the utilization of Interactive Whiteboards for Effective Teaching of Accounting Courses in Business Education Programme.

**Table 5: t-test of Difference Between Accounting Educators in Rivers State University and Ignatius Ajuru University of Education in the utilization of Interactive Whiteboards for Effective Teaching of Accounting Courses in Business Education Programme.**

Accounting Educators	N	$\bar{X}$	S.D	Sig	SE	t-cal	t-crit	Remark
RSU	39	3.14	0.86	0.05	0.28	0.89	1.67	Accepted
IAUE	12	3.39	0.83					

**Source: Field Survey, 2024**

From the analysis in Table 4.7, the result showed that t-critical is greater than the t-calculated, therefore, the hypothesis was accepted. This is an indication that there is no significant difference in the opinion of Accounting Educators in Rivers State University and Ignatius Ajuru University of Education in the utilization of Interactive Whiteboards for Effective Teaching of Accounting Courses in Business Education Programme.

### Conclusion

Based on the findings, it was deduced that social media, cloud computing, artificial intelligence, smart TV and interactive whiteboard are utilized for Effective Teaching of Accounting Courses in Business Education Programme in Rivers State Universities.

### Recommendations

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

1. Since artificial intelligence is highly needed for effective teaching of accounting courses in Business Education Programme, Accounting Educators should be trained on how to use artificial intelligence.
2. Interactive Whiteboards is needed for effective teaching of accounting courses in Business Education Programme, since the accounting educator can keep everyone on track with a daily agenda, annotate and fill in maps during accounting classes.

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