

Impact of Information and Communication Technology Facilities in Teaching Financial Accounting in Colleges of Education in South-South Nigeria

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DOI: 10.56201/jafm.v9.no3.2023.pg1.11

Abstract

The study assessed the use of information and communication technology (ICT) facilities in teaching Financial Accounting in Federal Colleges of Education in the South-South geopolitical zone of Nigeria. 2 research questions guided the study and were examined while 2 hypotheses were formulated and tested at 0.05 level of significance. Descriptive survey research design was adopted for the study. The population of this study comprised 239 male and female Financial Accounting lecturers with accounting education background. Simple random sampling technique was used to select 169 representative sample for the study. The instrument for data collection was a structured questionnaire titled “Information and Communication Technology in Teaching Financial Accounting Questionnaire (ICTITFAQ)” validated by two experts. Mean statistic was used to analyze data descriptively while independent sample t-test was used to test the formulated null hypotheses at 0.05 level of significance. The results of the study revealed among others that accounting educators (lecturers) utilize, to large extent, accounting software and telecommunication facilities to teach financial accounting in colleges of education in South-South zone of Nigeria. The results further showed no significant difference in the mean response scores on the extent to which Accounting Educators (lecturers) use computer software facilities, and telecommunication facilities in teaching Financial Accounting between Federal and State Colleges of Education in the South-South Nigeria. However, a significant difference in the mean response scores on the extent to which Accounting Educators use internet in teaching Financial Accounting between Federal and State Colleges of Education in the South-South Nigeria in favour of Federal Colleges of Education. It was recommended that Federal and State governments should intensify efforts to buy relevant software packages for teaching Financial Accounting in Colleges of Education, and telecommunication facilities should be provided by Federal and State governments for effective teaching and learning accounting education courses in Colleges of Education in the South-South Nigeria among others.

Keywords: *ICT, Financial Accounting, Software, Multimedia Facilities*

Introduction

Information and communication technology (ICT) applications in several industries, particularly education, have drawn attention in the technological community. ICTs are widely acknowledged as a contemporary technology that gives educators the ability to change their teaching strategies. In addition to offering academic programs connected to ICT, educational institutions around the world have utilized ICT as a technique of instruction (Vizo & Albert 2020). Global campaigns to integrate ICT into education have recently been very active. It was based on the observation made by Nwati and Thuthukile (2020) that the use of ICT in teaching and learning is essential for improving student learning and teacher quality in the majority of schools. It guarantees transactional instructional communication in which the instructor controls the use of people, resources, and time to make sure that the learning environment aids in getting students to pay attention to and remember stimuli, hence enhancing performance (Wael & Jemine, 2018).

ICT has been variously defined by authors and experts. Nworgu (2014) and Valasidou (2016) claim that ICT is a cutting-edge instructional tool that enables teachers to alter the teaching and learning procedures in order to pique students' interests. ICT is essential for achieving a variety of educational goals, including increasing citizen access to education at all levels and enhancing the effectiveness of the teaching and learning process, according to Francis and Igbokwe (2020). ICTs for education and ICTs in education are the two main categories into which Daniels (2012) has split the use of information and communication technologies in the educational process. While ICTs in education refers to the incorporation of generic ICT components in the teaching and learning process, ICTs for education refers to the creation of ICT particularly for teaching and learning reasons. The usage of ICT in the classroom largely rests on the teachers who will instruct the pupils using ICT tools such computer software, computer projectors, spreadsheets (excel), and the internet (2011). The capacity to integrate Technology into teaching and learning is a requirement for this, thus instructors should possess this skill. The use of ICT in teaching and learning, according to Okereke (2016), improves the efficiency and effectiveness of education. ICT is considered in this context as a form of innovation that enables accounting lecturers to simplify the process of teaching and studying accounting courses.

One of the main occupational areas of business education teacher is accounting, which helps students get ready for work or employment in a variety of business occupations. Accounting is typically thought of as an information system concerning a business's operations and financial concerns. Another definition of accounting is a declaration outlining how assets are used and obligations are managed in a business enterprise and expressed in bookkeeping form (Clarke, 2012). Accounting is defined by the American Institute of Certified Public Accountants (AICPA) in Anao (2022) as the skill of reading, classifying, and summarizing in a meaningful way and in terms of money, transactions, and events with a financial nature and evaluating the outcome. This concept, according to Anao (2022), identifies the key accounting processes of data recording and summarization, typically state the use of ICT in teaching accounting is extremely important since it would help the students more and foster greater comprehension. Accounting is transitioning from using manual procedures to the use of computers, cloud computing.

Accounting course instruction has evolved beyond the teacher lecturing to a class of students while he or she stands in front of them without getting their full attention (Francis & Igbok, 2020). The researcher claims that lecturers can push students beyond conventional boundaries

with the help of ICT, ensure their adequate engagement in the teaching and learning process, and create crucial environments for experimentation and exploration. This new development is a strong indication that the time when teaching was done without ICT skills is long past, according to the researcher. Any lecturer who uses Technology effectively and professionally will see improved classroom performance from his students. Ajayi (2019) further explained that using these facilities requires a variety of techniques, including the use of computer software, the internet, spreadsheets, computer-based networks, voice conferencing, video conferencing, and computer-assisted education. It must be emphasized, nonetheless, that access to these resources and instructors' proficiency with them are necessary for the efficient application of the various ICT teaching and learning approaches.

Computer software/facilities are a group of computer programs and related data that give instructions on what and how to perform anything on a computer. To put it another way, software is a notion that refers to a collection of computer programs, instructions, and related written materials that are concerned with how data processing systems work together (Adeniran, 2012). Hawkins (2014) identified a variety of computer programs that instructors can use to teach accounting, including Microsoft office suites, Internet Explorer, Adobe Reader, Skype, and Mavis Beacon.

Teaching is a concerted sharing of knowledge and experience, which is usually organized within a discipline and, more generally, the provision of stimulus to the psychological and intellectual growth of a person by another person. Teaching can be defined as engagement with learners to enable their understanding and application of knowledge, concepts and processes. It includes design, content, selection, delivery, assessment and reflection (Mark, 2016).

College of Education is a professional training college for teachers in different fields. These trained students after graduation becomes teachers in primary schools. Colleges of Education in Nigeria have plan waded into the task area of producing professionally trained teachers for our vocational and technical secondary schools in order to meet the nations requirements for technological take-off as provided in the (Federal Republic of Nigeria-NPE, 2020). Despite the awareness of the capabilities of ICT, the effect of these new information communication technologies facilities in the field of Financial Accounting is yet to be explored. Hence, a fundamental motivation of this research was to investigate the impact of ICT facilities in teaching Financial Accounting in Colleges of Education in the South-South geopolitical zone of Nigeria.

Statement of the Problem

Teaching and learning process of financial accounting in Colleges of Education in South-South Nigeria seems to be at its conventional form. Lecturers are still relying on textbooks information and class verbalization due to the general poor attitude towards innovation. Lecturers believe that government has neglected education. Accounting seems to be experiencing shortage of ICT and human resources required for taking advantages of emerging technologies in our society as many accounting lecturers are yet to fully utilize ICT for teaching. Could this be attributed to the challenges of insufficient numbers of computers, inadequate fund, lack of suitable software, poor ICT knowledge, poor knowledge on the use of PowerPoint and projector? It is in the light of the foregoing that this study examined the impact of Information and Communication Technology (ICT) facilities in teaching Financial Accounting in South-South Colleges of Education, Nigeria.

Research Questions

The following research questions guided the study and examined the extent to which:

1. Lecturers use computer software facilities in teaching Financial Accounting in Colleges of Education in the South-South Nigeria?
2. Lecturers use telecommunication facilities in teaching Financial Accounting in Colleges of Education in the South-South Nigeria?

Hypotheses

All the research questions were correspondingly hypothesized and tested at 0.05 level of significance.

1. There is no significant difference in the extent to which Accounting Educators (lecturers) use computer software facilities in teaching Financial Accounting between Federal and State Colleges of Education in the South-South Nigeria.
2. There is significant difference in the extent to which lecturers use telecommunication facilities in teaching Financial Accounting between Federal and State Colleges of Education in the South-South Nigeria.

Review of Related Literature

Software packages now hold a complex position in relation to globalization as a result of technological innovation and globalization, which have established a new global economy (Agbo, 2012). Because of this development, contemporary technologies are now being introduced, incorporated, and used in education. Due to this, it is now crucial that most institutions in Nigeria adopt and integrate accounting software packages when teaching and practicing accounting (Linus, 2015). Accounting software are computer programs that maintain account books on computer, including recording transactions and account balances. According to Ajayi (2019), using technology to teach accounting encompasses a variety of approaches, including systematized feedback, computer-based operations and networks, and software tools like Xero, Peachtree, Spreadsheet, Quickbook, Lotus 123, SuperCalc, XBRL, Big data, Sage-50, etc.

One piece of accounting software that has improved the accounting field is XBRL (Extensive Business Reporting Language). To standardize the electronic format of a financial report and enhance the transparency of financial records, the XBRL is a set of search-facilitating software tools (Hannon, 2012). Because XBRL software packages are versatile, financial reporting preparers like enterprises and institutions can adopt the standardized XBRL format to show their financial information without making any changes to highlight the distinctiveness of their business. Users of financial reporting, including analysts, investors, and regulators, can access, exchange, and compare data in XBRL format automatically using a variety of applications. The proponents of XBRL anticipate that the adoption of standard tags and comprehensible hierarchical linkages in XBRL will improve financial statement comparability (Baldwin & Trinkle, 2011).

QuickBook is another accounting program that is important in preparing students for the working world. Ajeyalemi (2017) asserts that using QuickBook accounting software to teach

subjects like auditing, cost accounting, and management accounting, among others, will enable students to actively participate in the labor market in the future. To name a few features, Quick Books accounting software is used to handle accounting transactions, give a chart of accounts, customizable invoices, track accounts payable, track accounts receivable, profit and loss statement, balance sheet, and manage cash flows. This software may be used by small businesses and medium sized entrepreneurs. The software application provides the users with accounting information and allows the creation, editing, sharing and duplication of the same information to relevant parties (Vasarhelyi, 2013).

Theoretical Framework

This study was hinged on Technology Acceptance Model (TAM) propounded by Davis (1989), it is explained that intended users of technology may choose to use it or not depending on their assessment of its attractiveness. The two conditional components that make up the Technology Acceptance Model decide whether or not potential consumers of ICT will adopt it. The behavior of potential users of ICT is shaped by two factors: first, perceived utility, and second, perceived usability. The perceived usefulness is influenced by the subjective probability of a possible user to foresee that the acceptance of ICT is capable of enhancing their capacity for job or life performance. Perceive ease of use (EOU) is the extent to which the potential user expects the target technology is user friendly and effortless. According to TAM perceived usefulness and ease of use are influenced by external factors such as social factors (language, skills and facilitating conditions), cultural factors and political factors (impact of using technology in politics and political crisis). The key element in TAM is the perception of the potential users of technology as a designer of a technology may presume that the product is useful and easy to use but may not be accepted by intending users unless they demonstrate shared perception.

The level educational attainment of a potential user, views, and biases tend to influence acceptance or rejection rate of ICT (Straub et al., 2015). This theory is applicable in the present study, since the mode of delivery of information in the classroom is continuously changing, improving and more technology dependent. However, acceptance and utilization of ICT by lecturers in higher institutions of learning is influenced by multiplicity of factors such as the perceived benefits of ICT adoption to their career growth, political, cultural and social factors.

Methodology

Research design adopted for this study was descriptive survey design. According to Agburu (2007) cited in Abah and Abah (2015), survey is an investigation conducted over a large area to find out what problem exists as at the time of research in a given area. It is deemed suitable for this study, because it enabled the researchers to describe, explain and compare the responses of lecturers without interfering with their functioning. The population of this study comprised 239 male and female Accounting Educators (lecturers) in School of Secondary Education (Business) in the nine (9) Federal and State Colleges of Education in the South-South geo-political zone of Nigeria. Simple random sampling technique was adopted to select a representative sample of 169 male and female Accounting Educators from the nine (9) colleges of Education (COEs) in the area of the study. The Research Advisors (2006) published table for determining optimal sample size from a given population (239) with confidence level = 95% and a margin of error $\pm 5.0\%$ was used to determine a sample size of 169 lecturers for the study. The instrument for data collection was a structured questionnaire

validated by two experts; one from Faculty of Education, University of Benin, and the other from National Institute of Information Technology (NIIT) in Asaba, Delta State. The validated questionnaire was trial-tested on 10 Accounting Educators in Federal College of Education (Technical), Umuze, Anambra State and Cronbach's Alpha 0.83 reliability coefficient for internal consistency was obtained indicating that the questionnaire was reliable. Data collected on each of the stated research questions was analyzed descriptively using Mean statistic and presented in tabular form whereas independent t-test statistics was used to test the formulated null hypotheses at $\alpha = 0.05$ level of significance.

Results

Table 1: Mean Response Scores on Extent to which Lecturers use Computer Software Facilities for Teaching Financial Accounting in South-South Colleges of Education in Nigeria

S/ N	ITEM STATEMENT	VH E	HE	LE	VL E	Tota l	Mea n	Result
1.	Do lecturers use computer software facilitates in teaching Financial Accounting?	31 (124)	39 (117)	60 (120)	39 (39)	169 400	2.37	Low Extent
2.	Does the use of computer software enable teaching in Financial Accounting?	35 (140)	56 (168)	40 (80)	38 (38)	169 426	2.52	High Extent
3.	Does the use of computer software facilities enable communication between the lecturers and students?	55 (220)	42 (126)	40 (80)	32 (32)	169 456	2.71	High Extent
4.	How do you rate the use of computer software facilities in teaching Financial Accounting?	63 (252)	41 (123)	35 (70)	30 (30)	169 475	2.81	High Extent
Grand Mean							2.60	High Extent

Source: Field Survey (2022).

Table 1 revealed that item 2, 3 and 4 were rated to a high extent with mean response scores of 2.52, 2.71 and 2.81 respectively. However, item 1 was rated to a low extent with a mean response score of 2.37. A grand mean score of 2.60 revealed that lecturers utilized, to large extent, accounting software to teach financial accounting in Colleges of Education in the South-South Nigeria.

Table 2: Mean Response Scores on Extent to Which Lecturers use Telecommunication Facilities in Teaching Financial Accounting in South-South Colleges of Education in Nigeria

S/ N	ITEM STATEMENT	VH E	HE	LE	VL E	Tota l	Mea n	Result
13.	Do lecturers use telecommunication facilities in teaching Financial Accounting?	31 (124)	35 (105)	43 (86)	60 (60)	169 375	2.22	Low Extent
14.	Does the use of telecommunication facilities enable teaching in Financial Accounting?	62 (248)	41 (123)	34 (64)	32 (32)	169 467	2.79	High Extent
15.	Does the use of telecommunication facilities enable communication between the lecturers and students?	55 (220)	49 (147)	38 (76)	27 (27)	169 470	2.78	High Extent
16.	How do you rate the use of telecommunication facilitates in teaching Financial Accounting?	50 (200)	46 (138)	45 (90)	28 (28)	169 456	2.70	High Extent
Grand Mean Response Score							2.62	High Extent

Source: Field Survey (2022).

Table 2 revealed that item 14, 15 and 16 were rated above the mean cut off point of 2.50 while item 13 was rated below the mean cut off point. However, a grand mean score of 2.62 was obtained showing that lecturers utilize multimedia facilities in the teaching of Financial Accounting to a high extent in colleges of Education in the South-South Nigeria.

Table 3: Independent Sample t-Test on Extent to Which Accounting Educators (lecturers) Use Computer Software Facilities in Teaching Financial Accounting between Federal and State Colleges of Education in the South-South Nigeria

Group	N	M	SD	t-cal.	df	p-value	Decision
Federal Colleges of Education	75	10.79	4.16				
State Colleges of Education	94	10.11	4.23	1.046	167	.297	Not Significant

$\alpha = .05$

Source: Researchers Computation using SPSS version16

Table 3 showed a p-value of .297 which is greater than the alpha value .05 ($p > .05$) at degree of freedom 167, hence, the tested null hypothesis of no significant difference in the mean response scores on the extent to which Accounting Educators (lecturers) use computer software facilities in teaching Financial Accounting between Federal and State Colleges of Education in the South-South Nigeria was retained.

Table 4: Independent Sample t-test on Extent to Which Accounting Educators (lecturers) Use Telecommunication Facilities in Teaching Financial Accounting between Federal and State Colleges of Education in the South-South Nigeria

Group	N	M	SD	t-cal.	df	p-value	Decision
Federal Colleges of Education	75	10.92	4.23				
				1.191	167	.235	Significant
State Colleges of Education	94	10.14	4.24				

$\alpha = .05$

Source: Researchers Computation using SPSS version 16

Table 4 revealed a p-value of .235 is greater than the alpha value .05 ($p > .05$), thus, the tested hypothesis of no significant difference in the mean response scores on the extent to which lecturers use telecommunication facilities in teaching Financial Accounting between Federal and State Colleges of Education in the South-South Nigeria was retained.

Discussion

The finding of the study on research question one revealed that accounting educators (lecturers) utilize, to large extent, accounting software to teach financial accounting in colleges in the South-South Nigeria. This finding is in line with the view of Shehu (2011) who affirmed that the use of computer software packages has transformed the operations of all banks, tertiary institutions, companies and the public sectors in line with the global villages. Okolo (2001) even pointed out that the use of computer technology has sufficiently widespread, that it becomes necessary for accounting education products (accountants) and their teachers to acquire a deeper understanding of its operations. There is need for every accounting educator to appreciate the roles of ICT facilities in delivering their classroom lessons. Nnaji and Ahmed (2012) even warned that accounting education in the tertiary institutions must blend with the technological skills, since today's technological advances demand a new kind of office worker (accounting educator), who is comfortable with technology and who understands how to use it effectively for greater productivity. Effiong (2012) affirmed that in spite of the negative impacts of ICTs, the gains obtainable in it far outweighed their disadvantages which indicated the acceptance of respondents on the e-learning technologies that could be utilized in teaching and learning accounting education. Also this finding is consistent with the assertion by Miller, Nwaekete & Akiti, (2015) that e-learning tools such as e-library, e-Books, Quickbook, Sage, Super Calc, VLEs and Peachtree can be utilized in accounting education.

Finally, the result of the study on research question two showed that accounting educators (lecturers) utilize telecommunication facilities in the teaching of Financial Accounting to a high extent in colleges of Education in the South-South Nigeria. This is in agreement with the findings of Williams (2008), Singh (2011), Ola (2011) and others who continuously emphasized that telecommunication facilities greatly facilitate the teaching in schools at all levels. Also, this finding supports the finding of Nwokike (2015) which shows that accountancy educators do not extensively integrate new technologies in teaching and learning of accounting in public tertiary institutions in Enugu State. This could be attributed to non-

availability of these new technologies in our school system as indicated by many research findings such as Enoh and Etim (2014), Okoli (2014) and Nwokike (2015).

Conclusion

Based on the results of this study, it was concluded that the use of information and communication technology (ICT) facilitates effective teaching and learning of Financial Accounting. The results of this suggests that Accounting Educators utilize multimedia facilities, internet facilitates, and multimedia facilities to a high extent but they tend to utilize multimedia facilities for teaching Accounting Education courses to a low extent across the Federal and State Colleges of Education in the South-South geopolitical zone of Nigeria. Hence, a sustained utilization of these ICT facilities will lead to enhanced teaching effectiveness of lecturers. It is concluded that there seems to be no difference in the attitude of accounting educators in Federal and State Colleges of Education to utilization of ICT facilities in teaching process. The more accounting educators utilize ICT facilities in teaching, the more effective and interesting learning becomes which enhances students' academic performance. Conversely, teaching becomes conventional and analogue when accounting educators use ICT facilities to a low extent thereby becoming less effective with adverse impact on students' performance.

Recommendations

Based on findings the following recommendations were made:

1. To ensure the effective utilization of software packages in teaching, Federal and State governments should intensify efforts to buy relevant software packages for teaching Financial Accounting in Colleges of Education.
2. Management of Colleges of Education should provide telecommunication facilities in their schools and train lecturers on their effective use to enhance effective teaching and learning of accounting education in the South-South Nigeria.

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