

**ACCOUNTING EDUCATION DISRUPTION:
CHALLENGES AND STRATEGIES IN NIGERIA**

EZOEM UCHE BLESSINGS
Accounting Education Department
School of Secondary Education (Business)
Federal College of Education (Technical) Asaba,
Delta State.

Phone number: 08130311661
Email: blessing.ezoem@fctetasaba-edu.ng

MEKA, IFEYINWA GOODNESS
Accounting Education Department
School of Secondary Education (Business)
Federal College of Education (Technical) Asaba,
Delta State.

Phone number: 08027363380,
Email: ifygmeka@gmail.com

ONWUFUJU, IFECHUKWUDE PEDRO
Accounting Education Department
School of Secondary Education (Business)
Federal College Of Education (Technical) Asaba,
Delta State.

Phone number: 08030943378
EMAIL: ifechukwude.onwufuju @fctetasaba-edu.ng

&

UKA, ANYA IKWUO
Accounting Education Department
School of Secondary Education (Business)
Federal College of Education (Technical) Asaba,
Delta State.

Phone number: 08062657092
EMAIL: anya.uka @fctetasaba-edu.ng

ABSTRACT

This paper examines the disruptions currently facing accounting education in Nigeria, driven by rapid technological advancements, evolving industry standards, and the impacts of globalization and the COVID-19 pandemic. It provides a comprehensive insight on the challenges these disruptions pose, including inadequate infrastructure, outdated curricula, limited access to practical training, and regulatory issues. This paper further explores strategies to address these challenges, such as curriculum modernization, strengthening academia-industry partnerships, and enhancing teacher training. The role of government and professional bodies like Institute of Chartered Accountant of Nigeria (ICAN) and Association of National Accountants of Nigeria (ANAN) in supporting these efforts is also highlighted. The paper concludes by discussing future opportunities for innovation and global collaboration in accounting education, emphasizing the need for proactive measures to ensure Nigerian graduates remain competitive in the global market.

KEYWORDS: *Accounting Education, disruption, challenges and strategies*

Introduction

Accounting education in Nigeria has long been a cornerstone of the country's professional and economic development. As the financial landscape evolves, driven by technological advancements, globalization, and changing market demands, the traditional approaches to teaching and learning in accounting are facing unprecedented disruptions. The concept of "disruption" in education refers to transformative changes that challenge established norms and practices, often driven by innovations or shifts in the external environment. In the context of accounting education, these disruptions include the rapid advancement of technology, the emergence of new accounting standards and practices, and the global integration of financial markets. These factors collectively push for a re-evaluation of how accounting is taught and learned. In Nigeria, accounting education is confronted with a unique set of challenges that complicate the adaptation process. From outdated curricula to insufficient practical training opportunities. These issues hinder the ability of graduates to meet the evolving demands of the profession. Additionally, economic constraints and infrastructural deficits further exacerbate these challenges.

Overview of Accounting Education in Nigeria

Accounting education in Nigeria has its roots in the early 20th century, coinciding with the country's colonial period. Initially, accounting practices were influenced by British systems, and formal education in accounting was limited to a few institutions. The evolution of accounting education gained momentum in the post-independence era as Nigeria's economy expanded and the need for professional accountants grew. The establishment of professional accounting bodies in the 1960s marked a significant milestone. The Institute of Chartered Accountants of Nigeria (ICAN), founded in 1965, played a pivotal role in setting standards and promoting accounting education. In 1979, the Association of National Accountants of Nigeria (ANAN) was also established to further enhance the profession. Both bodies have since been instrumental in shaping accounting education and practice in Nigeria. (Oseni O. A. (2020) Today, accounting education in Nigeria is characterized by a diverse array of programmes offered across various institutions. These range from undergraduate and postgraduate degrees in accounting to professional certification courses. Despite this diversity, several challenges persist as highlighted below:

- **Curriculum Relevance:** Many accounting programmes still rely on outdated curricula that do not fully reflect contemporary practices and technological advancements in the field.

- **Practical Training:** There is often a gap between theoretical knowledge and practical skills, with limited opportunities for students to gain hands-on experience.
- **Quality of Instruction:** The effectiveness of teaching can vary widely due to differences in faculty qualifications, resources, and pedagogical approaches.
- **Infrastructure and Resources:** Many institutions face constraints related to facilities, technological resources, and funding, which impact the quality of education.

Efforts are underway to address these issues, including curriculum reviews, increased emphasis on practical training, and partnerships with industry to provide students with real-world experiences.

Key Institutions and Stakeholders

Professional Bodies: Institute of Chartered Accountants of Nigeria (ICAN) Association of National Accountants of Nigeria (ANAN): ICAN is the premier professional accounting body in Nigeria, responsible for setting standards, providing certification, and promoting professional development. It plays a crucial role in shaping accounting education through its syllabus, examinations, and training programs. ANAN focuses on the advancement of accounting education and practice in Nigeria. It offers professional qualifications and certification and collaborates with academic institutions to enhance educational standards.

Academic Institutions: Universities, Colleges of education and Polytechnics in Nigeria offer various programmes in accounting. These institutions are responsible for delivering foundational and advanced accounting education.

Government Agencies: National Universities Commission (NUC): This agency oversees the accreditation and quality assurance of university programmes, including accounting degrees. It plays a role in ensuring that academic programmes meet national standards. Federal Ministry of Education: This ministry is involved in policy-making and funding for education, including higher education institutions that offer accounting programs.

Industry Partners: Accounting Firms and Corporations often collaborate with educational

institutions to provide internships, training, and real-world exposure to students. This partnership helps bridge the gap between academia and industry requirements.

Students and Alumni: Organizations such as the Accounting Students' Association contribute to the academic and professional development of accounting students through seminars, workshops, and networking opportunities. *Alumni Networks:* Graduates of accounting programs often play a role in mentoring current students and supporting educational initiatives through various alumni associations.

Disruption in Accounting Education

Technological Advancements

- **Artificial Intelligence (AI):** technologies are revolutionizing accounting by automating routine tasks such as data entry, transaction processing, and reconciliation. AI-powered tools can analyse vast amounts of financial data quickly and accurately, uncovering insights that were previously time-consuming to identify. This shift necessitates an update in accounting education to include training on AI tools and their applications in financial analysis and decision-making. Mendoza, P.M, & Yap, S.F.(2020).
- **Block chain Technology:** offers enhanced security and transparency in financial transactions through its decentralized ledger system. Its potential to transform accounting includes providing a reliable way to record and verify transactions, reducing the risk of fraud, and streamlining audit processes. Accounting curricula must now incorporate block chain concepts and their implications for financial reporting and auditing. Abubakar A.M. & Hamza A.(2020).
- **Digital Platforms:** Cloud-based accounting platforms and software have become essential tools for modern accountants. These platforms facilitate real-time collaboration, remote access to financial data, and integration with other business systems. Accounting education needs to address the use of these digital tools, ensuring that students are proficient in using various accounting software and platforms. Sangster A. (2020)

Changing Industry Requirements and Standards

- **Evolving Standards:** Accounting standards are continually updated to address new

financial instruments, regulatory changes, and international practices. The adoption of International Federation of accountant (IFAC) in 2019, for instance, has introduced new reporting requirements. Accounting education must stay current with these changes, integrating up-to-date standards and practices into the curriculum.

- **Skills and Competencies:** The demand for accountants is shifting towards those who possess not only technical accounting skills but also competencies in data analytics, strategic thinking, and communication. Modern accountants are expected to provide insights beyond traditional financial reporting. Education programmes need to evolve to emphasize these broader skill sets and prepare students for multifaceted roles in the industry. IFAC (2019)

Impact of Globalization

- **Global Business Practices:** Globalization has led to increased cross-border transactions and international business operations, necessitating a deeper understanding of global accounting practices and regulations. Accounting education must address international standards, taxation, and compliance issues to prepare students for careers in a globalized economy. Chand, P. (2019).
- **Cross-Cultural Competence:** As businesses expand globally, accountants are required to navigate different cultural and regulatory environments. Educational programmes need to include training on cross-cultural communication and international business ethics to equip students with the skills to operate effectively in diverse settings. Adelaku-Odewale, O. (2019)

Impact of COVID-19 on Educational Practices

- **Shift to Online Learning:** The COVID-19 pandemic accelerated the adoption of online learning platforms and remote instruction. Accounting education had to quickly adapt to virtual classrooms and digital teaching methods. While this transition has expanded access to education, it also presents challenges related to engagement, practical training, and the effectiveness of virtual assessments. Bozkurt, A. (2020).
- **Remote Work and Digital Collaboration:** The pandemic has highlighted the importance of remote work and digital collaboration tools in the accounting profession. Students now need to be proficient in using virtual collaboration platforms and understanding how to manage remote teams and workflows. Bozkurt, A. (2020).
- **Changes in Industry Demand:** COVID-19 has altered business operations and financial practices, increasing the need for accountants to provide guidance on crisis

management, financial forecasting, and risk assessment. Accounting programs must now address these emerging areas to reflect the evolving needs of the industry. Adedoyin, O.B., & Soykan, E. (2020)”

Challenges facing Accounting Education in Nigeria

Inadequate Infrastructure and Resources

- **Lack of Modern Facilities:**

Many Nigerian educational institutions suffer from outdated and insufficient infrastructure. This includes inadequate libraries, poorly equipped computer labs, and limited internet access, all of which are essential for delivering a contemporary accounting education (Oyedele, O.A. & Adewumi, D.A 2020). These deficiencies hinder students' ability to engage with modern accounting tools and practices.

- **Insufficient Learning Materials:**

There is a notable shortage of up-to-date textbooks and access to online academic resources. This scarcity restricts students' ability to stay current with global accounting standards and evolving practices (Onuoha & Uzoigwe, 2023). Consequently, students may graduate with knowledge that is outdated or irrelevant to current industry demands.

Curriculum Gaps and Outdated Teaching Methods

- **Relevance of Curriculum:** The accounting curricula in many Nigerian institutions do not reflect current industry needs or technological advancements. As a result, graduates often find themselves ill-prepared for the job market, lacking the skills needed to excel in modern accounting roles (Adeola & Ibrahim, 2023).
- **Teaching Methods:** Traditional lecture-based teaching methods remain predominant, with little emphasis on interactive or practical learning approaches. These methods fail to engage students in a way that fosters deep understanding of complex accounting concepts and practical skills (ICAN, 2024).

Limited Access to Practical Training and Internships

- **Real-World Experience:** Students have limited opportunities for internships and practical training, which are critical for gaining hands-on experience and understanding the real-world applications of their theoretical knowledge (Onuoha & Uzoigwe, 2023). This lack of practical exposure can leave graduates unprepared for the workplace.

- **Industry Collaboration:** There is often a significant disconnect between educational institutions and the accounting industry. This gap limits opportunities for students to engage in work placements or real-world projects, which are essential for developing practical skills and professional networks (ICAN, 2019).

Quality and Qualification of Teaching Staff

- **Teacher Qualifications:** Many educators in Nigerian accounting programs lack advanced degrees or relevant industry experience. This shortfall can significantly impact the quality of education delivered, as teachers may not be up-to-date with the latest accounting standards and practices (Ogunleye, G. A & Adefeso, H. A. 2015).
- **Professional Development:** There is limited access to continuous professional development for educators. Ongoing training and professional growth are crucial for keeping up with changes in the accounting field and for ensuring that educators can provide high-quality instruction (ANAN, 2020).

Regulatory and Accreditation Issues

- **Inconsistent Standards:** Regulatory bodies sometimes enforce inconsistent standards, leading to variations in the quality of accounting programs across different institutions. This inconsistency can undermine the credibility and recognition of accounting qualifications from Nigerian institutions (ICAN, 2020).
- **Accreditation Challenges:** Obtaining and maintaining accreditation can be a complex and cumbersome process. These challenges can affect institutions' ability to attract quality students and faculty, and ensure that their programs meet international standards (ANAN, 2019).

Financial Constraints and Funding Challenges

- **Limited Funding:** Many educational institutions face significant financial constraints, affecting their ability to invest in necessary infrastructure, learning materials, and faculty development. This lack of investment can lead to a decline in the overall quality of accounting education. Adefeso, H. A & Ogunleye, G. A (2017).
- **Student Financial Barriers:** High tuition fees and limited access to scholarships or financial aid can restrict access to accounting education for many students. Financial barriers can prevent talented individuals from pursuing or completing their education, thereby limiting the pool of qualified accountants (Adeola & Ibrahim, 2023).

Strategies for Addressing Challenges

Curriculum Modernization and Integration of Technology

- **Updating Curriculum:** Regularly revise the accounting curriculum to align with current industry standards and technological advancements. This ensures that graduates are equipped with up-to-date knowledge and skills required in the modern workplace (Adeola & Ibrahim, 2023).
- **Incorporating Technology:** Integrate the use of accounting software, data analytics tools, and other technological resources into the curriculum. This provides students with hands-on experience and familiarity with the tools used in the industry (Onuoha & Uzoigwe, 2023).

Strengthening partnerships between Academia and Industry

- **Industry Collaboration:** Establish partnerships with accounting firms, businesses, and professional organizations to provide internships, mentorship programs, and guest lectures. These collaborations offer students practical experience and exposure to real-world accounting environments (ICAN, 2020).
- **Advisory Boards:** Create advisory boards comprising industry professionals to provide insights on curriculum development and ensure it meets industry needs (ANAN, 2020).

Enhancing Teacher Training and Development Programs

- **Professional Development:** Implement regular training and development programs for educators to keep them updated on the latest trends, technologies, and best practices in accounting. Continuous learning opportunities help educators enhance their teaching capabilities (ICAN, 2020).
- **Advanced Qualifications:** Encourage teachers to pursue advanced degrees and certifications in accounting to improve their knowledge and teaching effectiveness (Ogunleye & Adefeso, 2019).

Increasing Investment in Educational Infrastructure

- **Funding Initiatives:** Advocate for increased government and private sector investment in educational infrastructure, including modern classrooms, libraries, computer labs, and internet facilities. Improved infrastructure enhances the learning environment and resource availability (Onuoha & Uzoigwe, 2023).
- **Resource Allocation:** Ensure that funds are allocated efficiently to improve the learning environment and provide students with access to necessary learning materials and resources (Ogunleye & Adefeso, 2019).

Promoting Online and Blended Learning Models

- **E-Learning Platforms:** Develop and promote online learning platforms that offer flexibility and accessibility, allowing students to learn at their own pace and access a wider range of resources. Online education can reach a larger number of students and provide diverse learning experiences (Adeola & Ibrahim, 2023).
- **Blended Learning:** Combine traditional classroom teaching with online components to create a hybrid learning model that leverages the benefits of both approaches. This model provides a balanced learning experience that caters to different learning preferences (ICAN, 2019).

Encouraging Continuous Professional Development for Educators and Students

- **Lifelong Learning:** Promote a culture of lifelong learning among educators and students, emphasizing the importance of continuous professional development to stay current with industry changes. Encourage participation in professional development programs, workshops, and seminars (ANAN, 2020).
- **Certification Programs:** Offer and encourage participation in certification programs that provide ongoing education and skill enhancement opportunities. Certifications can help students and educators stay competitive in the job market (Ogunleye & Adefeso, 2022).

Role of Government and Professional Bodies

Government Policies and Initiatives to Support Accounting Education

Educational Funding: The government can enhance funding for accounting programs to improve infrastructure, acquire modern teaching resources, and support faculty development. Increased funding can help institutions update their facilities and provide students with better learning materials (Adeola & Ibrahim, 2023).

Curriculum Reforms: Implement policies that mandate periodic reviews and updates of accounting curricula to ensure they meet current industry standards and incorporate emerging technologies. Such reforms can help align educational outcomes with market needs (Ogunleye & Adefeso, 2019).

Scholarship and Financial Aid Programs: Establish and expand scholarship and financial aid programs to make accounting education more accessible to students from diverse socio-economic backgrounds. Financial support can reduce barriers to education and help attract talented students (ICAN, 2020).

Regulatory Frameworks: Develop and enforce consistent regulatory frameworks that standardize accounting education across institutions, ensuring quality and credibility of

accounting programs (ANAN, 2020).

Contributions of Professional Bodies like ICAN and ANAN

Curriculum Development: ICAN and ANAN play a critical role in developing and updating accounting curricula to ensure they reflect current industry practices and standards. Their involvement helps ensure that educational programs are relevant and aligned with professional requirements (ICAN, 2019).

Certification and Accreditation: Both ICAN and ANAN offer widely recognized certifications that enhance the professional credibility of graduates. They also provide accreditation to accounting programs, ensuring that they meet established quality standards (ANAN, 2020).

Professional Development: These bodies offer ongoing professional development opportunities for educators and practitioners through workshops, seminars, and conferences. Such programs help keep professionals updated on the latest trends and practices in accounting (Ogunleye & Adefeso, 2022).

Networking and Mentorship: ICAN and ANAN facilitate networking and mentorship opportunities for students and young professionals, connecting them with experienced practitioners and potential employers (Onuoha & Uzoigwe, 2023).

Collaborations and Partnerships at National and International Levels

National Collaborations: Foster partnerships between educational institutions, government agencies, and professional bodies within Nigeria. These collaborations can lead to the development of joint initiatives, such as internships, research projects, and curriculum improvements (ICAN, 2024).

International Partnerships: Develop and strengthen partnerships with international accounting bodies, universities, and organizations to facilitate knowledge exchange, adopt best practices, and enhance the global competitiveness of Nigerian graduates (ANAN, 2024).

Exchange Programs: Promote student and faculty exchange programs with international institutions to provide exposure to global accounting practices and educational methodologies. Such programs can enrich the learning experience and broaden professional horizons (Adeola & Ibrahim, 2023).

Collaborative Research: Engage in collaborative research projects with international scholars to address global accounting challenges and contribute to the advancement of the field. Joint research initiatives can provide valuable insights and innovative solutions (Ogunleye & Adefeso, 2022).

Future Directions and Opportunities

Emerging Trends in Accounting Education

Data Analytics and Big Data: The integration of data analytics into accounting education is becoming increasingly important. Accounting programs are beginning to emphasize data analysis skills, preparing students to handle and interpret large datasets. This trend reflects the growing role of data in decision-making processes within the accounting profession (Adeola & Ibrahim, 2023).

Sustainability Accounting: There is a rising demand for professionals skilled in sustainability accounting, which involves reporting on environmental, social, and governance (ESG) factors. Accounting curricula are gradually incorporating topics related to sustainability and ESG reporting to address this emerging need (Onuoha & Uzoigwe, 2023).

Block chain Technology: Block chain's potential to transform accounting practices, especially in terms of transparency and security, is a significant trend. Educational institutions are beginning to include block chain technology in their curricula to equip students with knowledge of its applications in accounting (Ogunleye & Adefeso, 2019).

Hybrid Learning Models: The adoption of hybrid learning models, combining online and face-to-face instruction, is expanding. This approach provides flexibility and caters to diverse learning preferences, making accounting education more accessible and adaptable to students' needs (ICAN, 2020).

Potential for Technological Innovations

Artificial Intelligence (AI): AI is transforming accounting by automating routine tasks such as data entry, financial reporting, and auditing. Accounting education can benefit from incorporating AI tools and techniques, allowing students to learn how to use these technologies effectively (Adeola & Ibrahim, 2023).

Virtual and Augmented Reality (VR/AR): VR and AR technologies offer immersive learning experiences, simulating real-world accounting scenarios and enhancing student engagement. These technologies can be used to create realistic accounting environments for training purposes (Onuoha & Uzoigwe, 2023).

Cloud Computing: Cloud-based accounting software is becoming the norm, providing real-time access to financial data and facilitating collaboration. Educators should integrate cloud computing tools into their programs to familiarize students with these essential technologies (Ogunleye & Adefeso, 2022).

Blockchain for Education: Blockchain can be used to securely record and verify academic achievements and professional certifications. This technology offers a transparent and tamper-proof system for validating qualifications and credentials (ICAN, 2020).

Opportunities for Global Collaboration and Knowledge Exchange

International Partnerships: Strengthening partnerships with international accounting bodies and educational institutions can enhance the quality of accounting programs. These collaborations facilitate the exchange of knowledge, best practices, and resources, benefiting both students and educators (ANAN, 2019).

Global Conferences and Workshops: Participation in international conferences and workshops provides opportunities for knowledge exchange and staying updated on global accounting trends. These events allow educators and students to learn from international experts and network with peers (Adeola & Ibrahim, 2023).

Cross-Border Internships: Expanding internship opportunities to include international firms can provide students with exposure to diverse accounting practices and global business environments. Such experiences are valuable for developing a global perspective and enhancing career prospects (Onuoha & Uzoigwe, 2023).

Collaborative Research Projects: Engaging in joint research projects with international scholars can address global accounting challenges and contribute to advancements in the field. Collaborative research fosters innovation and helps develop solutions to complex accounting issues (Ogunleye & Adefeso, 2019).

Conclusion

In this paper, we have thoroughly examined the state of accounting education in Nigeria, identifying significant challenges and proposing strategic solutions. The key challenges include:

Inadequate Infrastructure and Resources: Many institutions lack modern facilities and sufficient learning materials, impeding the quality of education (Ogunleye & Adefeso, 2022).

Curriculum Gaps and Outdated Teaching Methods: The existing curriculum and teaching methods often fail to keep pace with industry developments and technological advancements (Adeola & Ibrahim, 2023).

Limited Access to Practical Training and Internships: Students face challenges in accessing hands-on experience, which is crucial for bridging the gap between theory and practice (Onuoha & Uzoigwe, 2023).

Quality and Qualification of Teaching Staff: There is a need for better-qualified educators and ongoing professional development (ICAN, 2020).

Regulatory and Accreditation Issues: Inconsistent standards and complex accreditation processes can affect the credibility and quality of accounting programs (ANAN, 2020).

Financial Constraints and Funding Challenges: Financial limitations impact the ability to invest in infrastructure and support students (Ogunleye & Adefeso, 2022).

We also discussed several strategies to address these challenges:

Curriculum Modernization and Technology Integration: Updating curricula and incorporating technology to keep pace with industry needs (Adeola & Ibrahim, 2023).

- **Strengthening Industry-Academia Partnerships:** Enhancing collaborations to provide practical training and real-world experience (ICAN, 2020).
- **Enhancing Teacher Training:** Implementing continuous professional development for educators (ANAN, 2019).
- **Investing in Infrastructure:** Increasing financial support to improve educational facilities and resources (Onuoha & Uzoigwe, 2023).
- **Promoting Online and Blended Learning:** Utilizing hybrid learning models to expand accessibility (ICAN, 2019).
- **Encouraging Continuous Development:** Fostering a culture of ongoing learning for both students and educators (Ogunleye & Adefeso, 2022).

We also explored the roles of government and professional bodies, noting that government policies and initiatives are crucial for supporting and reforming accounting education, while professional organizations like ICAN and ANAN contribute significantly through curriculum development, certification, and professional development programs (ICAN, 2020; ANAN, 2020).

Emphasis on the Need for Proactive Measures

Addressing the challenges facing accounting education in Nigeria requires proactive and sustained efforts from all stakeholders, including educational institutions, government bodies, professional organizations, and industry partners. Implementing the proposed strategies will not only enhance the quality of accounting education but also better prepare graduates for the evolving demands of the accounting profession. Proactive measures are essential for modernizing curricula, integrating technology, strengthening industry connections, and investing in infrastructure to create a robust educational framework.

Final Thoughts on the Future of Accounting Education in Nigeria

The future of accounting education in Nigeria holds promising potential if the identified challenges are effectively addressed through the proposed strategies. Embracing emerging trends, such as data analytics, sustainability accounting, and technological innovations, will position Nigerian accounting programs at the forefront of global education standards. Opportunities for global collaboration and knowledge exchange will further enrich the educational experience and expand the professional horizons for students. By taking a proactive approach, Nigeria can build a dynamic and resilient accounting education system that supports economic growth and prepares graduates to excel in a competitive global market.

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