EXTENT OF ADOPTION AND UTILIZATION OF E-LEARNING MEDIA IN THE TEACHING OF ACCOUNTING IN GOVERNMENT TERTIARY INSTITUTIONS IN ANAMBRA STATE

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Abstract
The study ascertained the extent of adoption and utilization of e-learning media in the teaching of accounting in government tertiary institutions in Anambra State. Two research questions guided the study and two null hypotheses were tested. Descriptive survey research design was adopted for the study. The population comprised 322 accounting lecturers in the six government tertiary institutions in Anambra State that teach accounting courses. The entire population was used. The instrument for data collection was 20-items structured questionnaire. The instrument was validated by three experts. To determine the internal consistency of the items, Cronbach Alpha method was used which yielded reliability co-efficient values of 0.89, 0.80, 0.92 and 0.91 for all the clusters with an overall co-efficient value of 0.88. Mean and standard deviation were used to answer the research questions, while t-test was used to test the null hypotheses at 0.05 alpha level. The findings of the study revealed that accounting lecturers highly adopt blended learning and moderately adopt internet technology in the teaching of accounting in government tertiary institutions in Anambra State. Male and female accounting lecturers differ significantly in their mean ratings on extent of adoption and utilization of blended learning among others. The study concluded that internet technology is highly adopted while blended learning is moderately adopted by accounting lecturers in the teaching of accounting in government tertiary institutions in Anambra State. It was recommended among others that accounting lecturers should put more effort by adopting blended learning, utilizing internet technology and blended learning in the teaching of accounting courses so as to help students access the instructors' messages whether present in the classroom or not, and become independent in their learning.

Key words: Adoption, Utilization, Blended Learning, Internet Technology, E-Learning Media, Accounting.

Introduction

Technology has become an integral part of the instructional process resulting in the development of new media for instruction. The institutional process especially the manner in which teachers and learners have access to information and knowledge in the 21st century has been modified tremendously by the Information and Communications Technology (ICT). Information and Communications Technology plays an indispensable role in today's contemporary society. The introduction of Information and Communications Technology in education sector brought a lot of changes in the pedagogical and delivery system of education (Onovo & Okorie, 2017). Ratheeswari (2018) noted that the advent of information and communication technology has given rise to the formulation of new educational objectives which require innovation and modification in the content, pedagogical method and evaluation strategies. The incorporation of ICT into the instructional delivery has launched a novel system of learning known globally as electronic learning (e-learning). Institutions are now witnessing a paradigm shift from teacher-centred to learner-centred learning with the development of e-Learning technologies.

E-learning is the use of electronic media and information communication technologies (ICTs) in the teaching and learning processes. Electronic learning can be described as a learning programme that makes use of information network such as the internet, intranet (Local Aera Network, LAN) or extranet (Wide Area Network, WAN) whether wholly or in part, for course delivery, interaction and/or facilitation (Anetu, Ugwoke & Moghalu, 2022). Operationally, electronic-learning is any technologically mediated learning. It is a shift from traditional education or training to ICT-based personalized, flexible, individual, self-organized and collaborative learning. Hence, it is synonymous with Technology Enhanced Learning (TEL). E-learning has several benefits when integrated into the teaching and learning processes such as access to information with the latest technologies to support professionalism (Anetu, Ugwoke & Moghalu, 2022). It can promote individualized learning. Ensuring that students are completely involved as learning takes place together with texts, videos, sounds, collaborative sharing and interactive graphics (Obidile, 2023). Therefore, the adoption of e-learning in education has its own demerits which among others include that; it could bring about lack of standards for the development and operation of an independent programme (Oyerinde, Onajite & Aina, 2020). It can also bring about lack of concentration on the part of the students as they can be attracted to some other applications rather than the subject contents (Ukata & Udeh, 2022).

Educational institutions in Nigeria are gradually embracing the e-learning method of instruction, it is therefore important that effective strategies be developed by the stakeholders in education so as to optimally benefit from the ever-changing advances of technology in education sector (Nwazor & Udegbunam, 2016). Education sector has tertiary education, as the apex of teaching, learning and research engagements. Holistically, Akpotohwo and Ogeibiri (2018) posited that tertiary education comprises undergraduate and postgraduate academic programmes that provide higher educational guidance, orientation and training. In the context of this study, tertiary education institutions refer to college of education, polytechnics and universities. According to the Federal Republic of Nigeria, FRN (2013), the goals of tertiary education among others, encompass the development of relevant high level manpower, development of intellectual capability of individuals and acquisition of physical and intellectual skills necessary to be productive citizens. These goals are expected to be achieved in all programmes of tertiary institutions including the business education programme.

Business education is a programme geared towards the acquisition of knowledge and skills needed to be self-reliant and to participate effectively in the workplace. Business education is a broad area of knowledge that deals with the entire enterprise system, preparing recipients for roles in business as employees or employers (Onojaife, 2019). In this study, Business education as a programme designed to inculcate in individuals the competencies necessary to survive in an environment. Business education is a programme that enables an individual to acquire skills to function effectively and efficiently, as an employee or employer (Nwazor & Udegbunam, 2016). Business education has different options such as accounting, Office Technology and Management (OTM), and marketing/distributive education (Ukata & Udeh, 2022). This study is to address the extent of adoption and utilization of e-learning in teaching of accounting.

Accounting is a course of study usually offered in business education programme. Accounting is an act of recording, classifying and summarizing in a significant manner and in terms of money, transactions and events which are in part, at least, of a financial character and interpreting the results (Onojaife, 2019). Accounting is an important course that acquaints the recipients with the relevant competencies needed for effective recording and management of financial resources for proper planning and decision-making purposes (Obidile, 2023). Adoption of e-learning in the teaching of accounting courses in tertiary

institutions is important as it can allow access to many accounting students who cannot study inside the walls of a school. It can also provide flexibility in terms of time and space to accounting education students (Al-Rawashdeh, Mohammed, Arab, Alara & Al-Rawashdeh, 2021). Adoption *i*n the context of this study, is the acceptance of educational resources such as electronic learning tools for instructional purposes. Adoption has been defined by Musa, Muhammad and Murtal (2021) as the process through which an individual makes a decision to accept or reject the implementation of a new idea. Thus, accounting lecturers are expected to adopt e-learning facilities in the teaching of accounting so as to prepare their students for effective global integration. Adoption of e-learning allows for more flexibility in learning and a wider reach for education in many countries worldwide (Ukata & Udeh, 2022). To Awan, Afshan and Memon (2021), the adoption of e-learning media in teaching increases the students' learning output, equips students with 21st-century skills of digital literacy, aids in teachers' training, makes the course interesting, and prepares students well for competition in the global marketplace of information-rich society. Awan, Afshan and Memon further noted that utilization of e-learning media in education positively correlated to good performance in examinations.

Utilization refers to the use of resources at the individual's disposal. Utilization of e-learning media in teaching brings about fruitful learning since it stimulates teacher's senses and motivates them (Nwazor & Udegbunam, 2016). Utilization of e-learning is described as the use of wide range of computer-based teaching and learning resources/applications and facilities that supplement or complement the educational process (Nwangwu, 2018**)**. Some of the e-learning media for teaching and learning includes multimedia technology, internet technology, blended learning and telecommunication media (Nwazor & Udegbunam, 2016). For the purpose of this study, research deem it fit to ascertain the adoption and utilization of four listed e-learning media by Nwazor and Udegbunam (2016) because they appear to be exceptionally vital for every effective teaching of accounting in present Information and Communications Technology innovative era. In order to ensure successful adoption and utilization of e-learning in teaching of accounting in tertiary institutions of learning in Nigeria, Internet need to play its functions as to help meet students' demands for increased flexibility, an enhanced learning experience, and decreased time to degree.

Internet is a global collection of many different types of computers, computer operators and computer networks that are linked together through telephone lines, satellites, microphones, and all other possible devices. Internet involves a collection of computer networks that connect millions of computer around the world (Faidley, 2018). In the context of this study, Internet refer to the use of World Wide Web to enhance academic work. Internet is an international computer network of information available to the public with the use of modem (Ugbe, 2018). Anetu, Ugwoke and Moghalu (2022) noted that Internet encompasses the use of tools like virtual library, face book site, web 2.0 site, google search engine and blogs. Amponsah, Aboagye, Narh-Kert and Boateng (2022) revealed that internet access adoption was moderately rated in the teaching and learning by teachers. Koko and Tiku (2023) who reported that majority of the accounting lectures utilize Sage-50 accounting package as a computer-aided technology in teaching accounting courses. Akpotohwo and Ogeibiri (2018) noted that only Google was highly utilized among the students, while Google scholar, Yahoo and Bing are less utilized. Haruna and Yahuza (2018) reported gender did not significantly differ on the lecturers' attitude towards the adoption and utilization of internet technology. While, Akpotohwo and Ogeibiri (2018) revealed there was a significant difference in the adoption and utilization of Internet search engine by students for teaching accounting courses. Apart from the use of Internet in teaching of accounting, it is important to adopt and utilize blended learning mode of teaching.

Blended learning is the teaching/learning approach that brings together the face-to-face approach and the online learning approach. It is the hybrid of the two approaches to form a blend. Blended Learning (BL) is that approach that bridges the gap between the fully online learning approach and the conventional classroom approach. It integrates online learning with in-person instruction from the teacher. BL involves combining classroom instruction and e-learning (Bupo, 2019) which is increasing in tertiary institutions around the world (Noni, Abdullah and Ismail, 2017). Blended learning is a combination of computer, internet and digital media, with established classroom forms that require the physical presence of teachers and students (Nwazor & Udegbunam, 2016). It is the type of learning in which face-to- face or the traditional teacher-learner instruction is combined with technology-mediated instruction. The important of using blended learning in teaching accounting courses is that it will improve the students' academic performance in accounting education as well as increased motivation to learn. In addition, it will increase student independence in the learning process which will contribute to students becoming lifelong learners. This type of learning could be effectively used in developing nations with adequate Information and Communications Technology resources. Olusanjo, Buraimoh and Omidina (2017) revealed that majority of the lecturers highly adopted blended learning for teaching and learning process. Olusanjo et-al. (2017) reported that lecturers significantly differ on the extent they adopt blended learning in the teaching and learning process. Bupo (2019) noted that male students did not significantly differ from female students in their achievement and retention scores in financial accounting when taught with blended learning approach. Gender could be a factor within the context of this study.

Gender refers to the sex of an individual either male or female. According to Ugochukwu et-al. (2019), gender relates to the difference in sex (that is, either male or female) and how this quality affects people's dispositions and perceptions toward adoption and utilization of e-learning media in the teaching and learning of accounting. Udegbunam et-al. (2019) stated that male teachers experience less anxiety and adopt the e-learning more than female teachers. In the same vein, Onovo and Okorie (2017) stated that male accounting lecturers experience less anxiety about e-Learning and make more frequent use of it and that female accounting lecturers are assumed to show lower confidence or knowledge ability than male about e-Learning usage. This may be for better understanding of the value of e-learning and other innovative forms of delivering educational materials to students in the context of higher education and confirms the overall positive attitude of students towards the use of e-learning modules/methods for teaching accounting. However, the success of e-learning media adaptation in education can be determined by the extent of adoption and utilization of e-learning media in the teaching processes, hence, the study to ascertain the extent to which e-learning media are adopted and utilized in the teaching of accounting in government tertiary institutions in Anambra State.

Statement of the Problem

For the students to be globally integrated into the world of work after graduation. There is need for the learners in developing countries to adopt and accept e-learning media in the teaching process. Thus, using of E-learning media into the teaching and learning processes will provide access to information with the latest technologies to support professionalism and promote individualized learning. Therefore, there are some challenges facing adoption and utilization of E-learning media in the teaching such as shortage of tools, lack of qualified staff with e-learning competencies, lack of e-learning facilities and infrastructure, among others. As the utilization of e-learning in education has become a necessity because of its indispensable role in today's contemporary society, schools might not improve the overall value of their programmes without integrating technology.

The problem of the study is that teaching of accounting in tertiary institutions has envisaged the adoption of e-learning like internet and blended learning, but the extent to which the accounting lecturers utilize internet and blended learning is not well known. The researcher therefore is worried that if the adoption and utilization e-learning media like internet and blended learning in teaching of accounting in tertiary institutions is not empirically determined, it may be considered unfit and irrelevant for producing accounting educators or accountants. It is therefore, pertinent that government tertiary institutions in Anambra State should adopt and utilize e-learning media. However, the extent of adoption and utilization of e-learning media is not clearly known. Therefore, aimed to ascertain the extent of adoption and utilization of e-learning media in the teaching of accounting in government tertiary institutions in Anambra State.

Purpose of the Study

The main purpose of this study was to ascertain the extent of adoption and utilization of e-learning media in the teaching of accounting in government tertiary institutions in Anambra State. Specifically, the study sought to ascertain the extent of:

1. Adoption of internet technology in the teaching of accounting in government tertiary institutions in Anambra State.
2. Adoption of blended learning in the teaching of accounting in government tertiary institutions in Anambra State.
3. Utilization of internet technology in the teaching of accounting in government tertiary institutions in Anambra State.
4. Utilization of blended learning in the teaching of accounting in government tertiary institutions in Anambra State.

Research Questions

The following research questions guided the study;

1. To what extent do accounting lecturers adopt internet technology in the teaching of accounting in government tertiary institutions in Anambra State?
2. To what extent do accounting lecturers adopt blended learning in the teaching of accounting in government tertiary institutions in Anambra State?
3. To what extent do accounting lecturers utilize internet technology in the teaching of accounting in government tertiary institutions in Anambra State?
4. To what extent do accounting lecturers utilize blended learning in the teaching of accounting in government tertiary institutions in Anambra State?

Hypotheses

The following null hypotheses were tested at 0.05 level of significance;

1. Male and female accounting lecturers do not differ significantly in their mean ratings on the extent they adopt internet technology in the teaching of accounting in government tertiary institutions in Anambra State.
2. Male and female accounting lecturers do not differ significantly in their mean ratings on the extent they adopt blended learning in the teaching of accounting in government tertiary institutions in Anambra State.
3. There is no significant difference in the mean ratings of male and female accounting lecturers extent they utilize internet technology in the teaching of accounting in government tertiary institutions in Anambra State.
4. There is no significant difference in the mean ratings of male and female accounting lecturers extent they utilize blended learning in the teaching of accounting in government tertiary institutions in Anambra State.

Method

The study adopted descriptive survey design. The population of the study comprised 322 (male 170 and female 152) accounting lecturers in the six government tertiary

institutions in Anambra State that teach accounting courses. The entire population was used because the population was manageable. Data were collected using 20 items structured questionnaire. The instrument was structured on a five-point rating scale of Very Highly Adopted/Utilized (5), Highly Adopted/Utilized (4), Moderately Adopted/Utilized (3), Lowly Adopted/Utilized (2) and Not Adopted/Utilized (1). The questionnaire was validated by three experts-two in business education and one in measurement and evaluation all from Nnamdi Azikiwe University, Awka. Their comments enhanced the face validity of the instrument. To establish the internal consistency of the instrument, a trial-test was conducted. Data collected in the pilot test were analyzed using Cronbach Alpha to determine the internal consistency. Reliability coefficient values of 0.89, 0.80, 0.91 and 0.78 respectively were obtained. Out of the 322 copies of the questionnaire distributed to the respondents in their institutions through direct approach which facilitated the response rate, 312 copies (representing 97 percent) were retrieved with an attrition rate of 10 copies (representing 3 percent) and used for data analysis.

Data collected regarding the research questions were analyzed using mean and standard deviation while t-test was used to test the null hypotheses at 0.05 level of significance. In order to determine the extent of adoption and utilization of e-learning media in the teaching of accounting in government tertiary institutions in Anambra State, a decision rule based on the real limit of numbers was used such that ratings between 4.50-5.00 were regarded as very highly adopted/utilized; items with mean ratings of 3.50-4.49 were considered as highly adopted/utilized; items with mean ratings of 2.50-3.49 were considered as moderately adopted/utilized. Furthermore, items with mean ratings of 1.50-2.49 and 1.00-1.49 were considered as lowly adopted/utilized and not adopted/utilized respectively. In testing the null hypotheses, where the calculated p-value was less than the stipulated level of significance (0.05), it meant that there was a significant difference and the null hypothesis was rejected. Conversely, where the calculated p-value was greater than or equal to the stipulated level of significance (0.05), it meant that there was no significant difference and the null hypothesis was not rejected.

Results

Research Question 1

To what extent do accounting lecturers adopt internet technology in the teaching of accounting in government tertiary institutions in Anambra State?

Table 1: Accounting lecturers' mean ratings on the extent they adopt internet technology in the teaching of accounting. N=312

S/N	Statement on the extent of adoption of internet technology	$\bar{X}$	SD	Remarks
1.	Virtual Library		3.70	0.49 Highly Adopted
2.	Electronic Mail (E-mail)	3.63	0.53	Highly Adopted
3.	You Tube chat room	2.64	0.64	Moderately Adopted
4.	Web 2.0	3.19	0.58	Moderately Adopted
5.	Goggle search engine	3.54	0.55	Highly Adopted
6.	Blogs	3.64	0.52	Highly Adopted
7.	Twitter	2.50	0.67	Moderately Adopted
8.	Face book chat room	3.12	0.61	Moderately Adopted
9.	Wiki search engine	2.50	0.67	Moderately Adopted
10.	Google meet	3.12	0.61	Moderately Adopted
	Cluster Mean	**3.26**		**Moderately Adopted**

Data in Table 1 show that four items out of the ten items listed have mean ratings of 3.54 to 3.70 which indicate that accounting lecturers highly adopt internet technology in the

teaching of accounting in government tertiary institutions. The remaining six items have mean ratings from 2.50 to 3.19 are rated as moderately adopted. The standard deviation of 0.49 to 0.67 showed that accounting lecturers are not wide apart in their mean ratings which indicate homogeneity. The cluster mean score of 3.26 indicates that accounting lecturers moderately adopted internet technology in the teaching of accounting in government tertiary institutions in Anambra State.

Research Question 2

To what extent do accounting lecturers adopt blended learning in the teaching of accounting in government tertiary institutions in Anambra State?

Table 2: Accounting lecturers' mean ratings on the extent they adopt blended learning in the teaching of accounting. N=312

S/N	Statement on the extent of adoption of blended learning	$\bar{X}$	SD	Remarks
11.	A plasma screen	3.50	0.50	Highly Adopted
12.	Power Point office suit software	4.20	0.42	Highly Adopted
13.	Word Processing	3.70	0.44	Highly Adopted
14.	Virtual Classroom	3.69	0.44	Highly Adopted
15.	Educational Software	3.54	0.47	Highly Adopted
16.	Computer to aid the teaching	4.24	0.40	Highly Adopted
17.	Spread-sheet	2.60	0.58	Moderately Adopted
18.	Interactive boards	3.50	0.50	Highly Adopted
19.	Power-point Slides	3.60	0.46	Highly Adopted
20.	Digital Classroom and Lecture halls	3.50	0.50	Highly Adopted
	Cluster Mean	**3.61**		**Highly Adopted**

Data in Table 2 show that nine items out of the ten items listed have mean ratings of 3.50 to 4.24 which indicate that accounting lecturers highly adopt blended learning in the teaching of accounting in tertiary institutions. The remaining one item have mean rating of 2.60 as moderately adopted. The standard deviation of 0.40 to 0.58 showed that accounting lecturers are not wide apart in their mean ratings which indicate homogeneity. The cluster mean score of 3.61 indicates that accounting lecturers highly adopted blended learning in the teaching of accounting in government tertiary institutions in Anambra State.

Research Question 3

To what extent do accounting lecturers utilize internet technology in the teaching of accounting in government tertiary institutions in Anambra State?

Table 3: Accounting lecturers' mean ratings on the extent they utilize internet technology in the teaching of accounting. N=312

S/N	Statement on the extent of utilization of internet technology	$\bar{X}$	SD	Remarks
21.	Virtual Library	3.70	0.47	Highly Utilized
22.	Electronic Mail (E-mail)	2.63	0.56	Moderately Utilized
23.	You Tube chat room	2.64	0.54	Moderately Utilized
24.	Web 2.0	3.19	0.50	Moderately Utilized
25.	Goggle search engine	3.54	0.49	Highly Utilized
26.	Blogs	2.64	0.55	Moderately Utilized
27.	Twitter	2.50	0.58	Moderately Utilized
28.	Face book chat room	3.12	0.51	Moderately Utilized

29.	Wiki search engine	2.50	0.58	Moderately Utilized
30.	Google meet	3.12	0.51	Moderately Utilized
	Cluster Mean	**2.96**		**Moderately Utilized**

Data in Table 3 show that two items out of the ten items listed have mean ratings of 3.54 and 3.70 which indicate that accounting lecturers highly utilize internet technology in the teaching of accounting in government tertiary institutions. The remaining eight items have mean ratings from 2.50 to 3.19 are rated as moderately utilized. The standard deviation of 0.47 to 0.58 showed that accounting lecturers are not wide apart in their mean ratings which indicate homogeneity. The cluster mean score of 2.96 indicates that accounting lecturers moderately utilized internet technology in the teaching of accounting in government tertiary institutions in Anambra State.

Research Question 4

To what extent do accounting lecturers utilize blended learning in the teaching of accounting in government tertiary institutions in Anambra State?

Table 4: Accounting lecturers' mean ratings on the extent they utilize blended learning in the teaching of accounting. N=312

S/N	Statement on the extent of utilization of blended learning	$\overline{X}$	SD	Remarks
31.	A plasma screen	3.50	0.51	Highly Utilized
32.	Power Point office suit software		4.20	0.44 Highly Utilized
33.	Word Processing	3.70	0.46	Highly Utilized
34.	Virtual Classroom	2.69	0.55	Moderately Utilized
35.	Educational Software	2.54	0.58	Moderately Utilized
36.	Computer to aid the teaching	4.24	0.42	Highly Utilized
37.	Spread-sheet	2.60	0.50	Moderately Utilized
38.	Interactive boards	3.50	0.51	Highly Utilized
39.	Power-point Slides	3.60	0.47	Highly Utilized
40.	Digital Classroom and Lecture halls	2.50	0.59	Moderately Utilized
	Cluster Mean	**3.31**		**Moderately Utilized**

Data in Table 4 show that six items out of the ten items listed have mean ratings of 3.50 and 4.24 which indicate that accounting lecturers highly utilize blended learning in the teaching of accounting in government tertiary institutions. The remaining four items have mean ratings from 2.50 to 2.69 are rated as moderately utilized. The standard deviation of 0.47 to 0.58 showed that accounting lecturers are not wide apart in their mean ratings which indicate homogeneity. The cluster mean score of 3.31 indicates that accounting lecturers moderately utilized blended learning in the teaching of accounting in government tertiary institutions in Anambra State.

Hypothesis 1

Male and female accounting lecturers do not significantly differ in their mean ratings on the extent they adopt internet technology in the teaching of accounting in government tertiary institutions in Anambra State.

Table 5: Summary of t-test analysis on the mean ratings of male and female accounting lecturers on the extent they adopt internet technology in the teaching of accounting.

Gender	N	$\overline{X}$	SD	α	df	t	p-value	Decision
Male	167	3.12	0.15					
				0.05	310	2.931	.142	Not Significant
Female	145	3.09	0.12					

Table 5 shows that mean score of male accounting lecturers ($\overline{X}$=*3.12, SD=0.15*) is significantly higher than that of female accounting lecturers (**X**=*3.09, SD=0.12*), *t*(310) = 2.931, *p* = .142. Since the p-value of .142 was greater than the alpha value (0.05). This means that accounting lecturers do not significantly differ in their mean ratings in favour of male accounting on the extent they adopt internet technology in the teaching of accounting in government tertiary institutions in Anambra State. Therefore, the null hypothesis was not rejected.

t(310) = 2.931, *p* = .142.

Hypothesis 2

Male and female accounting lecturers do not significantly differ in their mean ratings on the extent they adopt blended learning in the teaching of accounting in government tertiary institutions in Anambra State.

Table 6: Summary of t-test analysis on the mean ratings of male and female accounting lecturers on the extent they adopt blended learning in the teaching of accounting

Gender	N	$\overline{X}$	SD	α	df	t	p-value	Decision
Male	167	3.14	0.17					
				0.05	310	2.425	.001	Significant
Female	145	3.12	0.15					

Table 6 shows that mean score of male accounting lecturers ($\overline{X}$=*3.14, SD=0.17*) is significantly higher than that of female accounting lecturers (**X**=*3.12, SD=0.15*), *t*(310) = 2.425, *p* = .001. Since the p-value of .001 was less than the alpha value (0.05). This means that accounting lecturers differ significantly in their mean ratings in favour of male accounting on the extent they adopt blended learning in the teaching of accounting in government tertiary institutions in Anambra State. Therefore, the null hypothesis was rejected.

Hypothesis 3

There is no significant difference in the mean ratings of male and female accounting lecturers extent they utilize internet technology in the teaching of accounting in government tertiary institutions in Anambra State.

Table 7: Summary of t-test analysis on the mean ratings of male and female accounting lecturers on the extent they utilize internet technology in the teaching of accounting.

Gender	N	$\overline{X}$	SD	α	df	t	p-value	Decision
Male	167	3.08	0.11					
				0.05	310	1.633	.352	Not Significant
Female	145	3.09	0.14					

Table 7 shows that mean score of male accounting lecturers ($\overline{X}$=*3.08, SD=0.11*) is significantly less than that of female accounting lecturers (**X**=*3.09, SD=0.14*), *t*(310) = 1.633, *p* = .352. Since the p-value of .352 was greater than the alpha value (0.05). This means that accounting lecturers' institutions do not significantly differ in their mean ratings in favour of

female accounting on the extent they utilize internet technology in the teaching of accounting in government tertiary institutions in Anambra State. Therefore, the null hypothesis was not rejected.

Hypotheses 8

There is no significant difference in the mean ratings of male and female accounting lecturers extent they utilize blended learning in the teaching of accounting in government tertiary institutions in Anambra State.

Table 8: Summary of t-test analysis on the mean ratings of male and female accounting lecturers on the extent they utilize blended learning in the teaching of accounting

Gender	N	$\overline{X}$	SD	α	df	t	p-value	Decision
Male	167	3.54	0.14					
				0.05	310	1.463	.000	Significant
Female	145	3.46	0.09					

Table 8 shows that mean score of male accounting lecturers ($\overline{\mathbf{X}}$=*3.54, SD=0.14*) is significantly higher than that of female accounting lecturers (**X**=*3.46, SD=0.09*), *t*(310) = 1.463, *p* = .000. Since the p-value of .000 was less than the alpha value (0.05). This means that accounting lecturers' institutions differ significantly in their mean ratings in favour of male accounting on the extent they utilize blended learning in the teaching of accounting in government tertiary institutions in Anambra State. Therefore, the null hypothesis was rejected.

Discussion

The findings of research question 1 revealed that internet technology was rated moderately adopted by accounting lecturers in the teaching of accounting in government tertiary institutions in Anambra State. This finding agrees with Amponsah et-al. (2022) who revealed that internet access adoption was moderately rated in the teaching and learning by teachers. The moderate adoption of internet technology implies that in most of the institutions they were inadequate ICT trainings among teachers, poor power supply, and poor internet connection. The result of hypothesis 1 showed that gender of accounting lecturers di not significantly differ in their mean ratings on the extent they adopt internet technology in the teaching of accounting in government tertiary institutions in Anambra State. The finding on gender difference agrees with that of Haruna and Yahuza (2018) who reported gender did not significantly differ on the lecturers' attitude towards the adopting of internet technology. The finding disagrees with that of Akpotohwo and Ogeibiri (2018) who revealed there was a significant difference in the adoption and utilization of Internet search engine by students for teaching accounting courses. The reason for the similarities in test of hypotheses could be as a result of ability to upgrade their professional skills, knowledge and interest in the adoption of internet technology.

The findings of research question 2 revealed that blended learning were rated highly adopted by accounting lecturers in the teaching of accounting in government tertiary institutions in Anambra State. This finding agrees with Olusanjo et-al. (2017) who revealed that majority of the lecturers highly adopted blended learning for teaching and learning process. High adoption of blended learning implies that accounting lecturers usually combine classroom instruction and e-learning in the teaching of accounting courses. The result of hypothesis 2 showed that gender of accounting lecturers significantly differs in their mean ratings on the extent they adopt blended learning in the teaching of accounting in government tertiary institutions in Anambra State. The finding on gender difference agrees with that of Olusanjo et-al. (2017) who revealed that lecturers significantly differ on the extent they adopt blended learning in the teaching and learning process. In contrary, the finding on gender difference disagrees with that of Bupo (2019) who revealed that male students did not

significantly differ from female students in their achievement and retention scores in financial accounting when taught with blended learning approach. The reason for the similarities in test of hypotheses could be as a result of their ability to combine of computer, internet and digital media, with established classroom forms that require the physical presence of teachers and students.

The findings of research question 3 revealed that internet technology were rated moderately utilized by accounting lecturers in the teaching of accounting in government tertiary institutions in Anambra State. This finding agrees with Koko and Tiku (2023) who reported that majority of the accounting lectures utilize Sage-50 accounting package as a computer-aided technology in teaching accounting courses. The finding disagrees with that of Akpotohwo and Ogeibiri (2018) who revealed that only Google was highly utilized among the students, while Google scholar, Yahoo and Bing are less utilized. Moderate utilization of internet technology by accounting lecturers in the teaching of accounting could be as results of power failure, inadequate funding, poor infrastructure and lack of skilled manpower. The result of hypothesis 3 showed that gender of accounting lecturers do not significantly differ in their mean ratings on the extent they utilize internet technology in the teaching of accounting in government tertiary institutions in Anambra State. The finding on gender difference agrees with that of Haruna and Yahuza (2018) who reported gender did not significantly differ on the lecturers' attitude towards the adoption and utilization of internet technology. In support, Akpotohwo and Ogeibiri (2018) revealed there do not significantly difference in academic performance of students taught with internet technology. The reason for the similarities in test of hypotheses could be as a result of ability to upgrade their professional skills, knowledge and interest in the utilization of internet technology.

The findings of research question 4 revealed that blended learning were rated moderately utilized by accounting lecturers in the teaching of accounting in government tertiary institutions in Anambra State. This finding agrees with Ado and Amoor (2021) who revealed that the new technologies for blended learning moderately utilized in teaching business education course. Moderate utilization blended learning implies that accounting lecturers do not usually utilize the combine classroom instruction and e-learning in the teaching of accounting courses. The result of hypothesis 4 showed that gender of accounting lecturers significantly differs in their mean ratings on the extent they utilize blended learning in the teaching of accounting in government tertiary institutions in Anambra State. The finding on gender difference disagrees with that of Bupo (2019) who revealed that male students did not significantly differ from female students in their achievement and retention scores in financial accounting when taught with blended learning approach. The reason for the similarities in test of hypotheses could be as a result of their ability to combine and used computer, internet and digital media, with established classroom forms that require the physical presence of teachers and students.

Conclusion

Based on the findings of the study, it was concluded that internet technology is highly adopted while blended learning is moderately adopted by accounting lecturers in the teaching of accounting in government tertiary institutions in Anambra State. The study has also made it clear that internet technology and blended learning were moderately utilized by accounting lecturers in the teaching of accounting in government tertiary institutions in Anambra State. The study further concluded that accounting lecturers in government tertiary institutions in Anambra State need to adopt and utilize e-learning media to its fullest as to make the students acquire the requisite skill and become more competitive in the world of work.

Recommendations

Based on the findings and conclusion of the study, the following recommendations are made:

1. Accounting lecturers should put more effort by adopting blended learning, utilizing internet technology and blended learning in the teaching of accounting courses so as to help students access the instructors' messages whether present in the classroom or not, and become independent in their learning.
2. Accounting educators should be involved in staff development to improve themselves. The staff development could come in form of in-service training, conferences, seminars and workshops both at the national and international levels. It will enhance the level of performance in instruction delivery in the technology-driven classroom for the production of more informed and technologically oriented accounting graduates.
3. For effective adoption and utilization of internet technology and blended learning in teaching of accounting courses in government tertiary institutions in Anambra State, curriculum developers should adopt the interdisciplinary approach and emphasis should be on the changing needs of the society through reliance on the understanding and application of new technologies in teaching and learning.
4. To improve, the extent of knowledge of accounting Lecturers, there should be training and retraining of accounting lecturers on the use of e-learning media, which should be both technical and pedagogical by the management of the institutions, this way, they will show more commitment to its usage.
5.

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