NAU Journal of Technology and Vocational Education
Volume 11, No. 2, April 2026

APPLICATION OF INNOVATIVE PRACTICES BY BUSINESS EDUCATORS FOR IMPROVING THE TEACHING OF ACCOUNTING COURSES IN UNIVERSITIES IN SOUTH EAST NIGERIA.

[1]Ariwodo, Felix Onyedikachi & [2]Ufomba-Chidi, Glory Uchechi
[1,2]Department of Agricultural and Vocational Education (Business Education Programme), Michael Okpara University of Agriculture, Umudike, Abia State - Nigeria
[1]felixariwodo@gmail.com [2]glorychidi52@gmail.com

Abstract
The study assessed the application of innovative practices by Business Educators for improving the teaching of accounting courses in universities in South East Nigeria. Descriptive survey design was adopted for the study. Two research questions guided the study and two null hypotheses were tested at 0.05 level of significance. The population consisted of 123 Business Educators in universities in South-East, Nigeria. Census sampling method was used because the population is of a manageable size. The instrument for data collection was a structured questionnaire developed by the researcher. Cronbach alpha was used to ascertain the reliability of the instrument with overall co-efficient of 0.85. Mean and standard deviation were used to answer the research questions while t-test was used to test the hypotheses at a 0.05 level of significance. The findings revealed that Business Educators agreed that application of project-based and service learning improves the teaching of accounting courses in universities in South East, Nigeria. Based on the findings, the study concluded that the extent this program achieves its noble objectives depends to a large extent on the quality and competencies possessed by the Business Educators as well as the innovative skills they apply to facilitate effective teaching of accounting courses. It was recommended among others that Business Educators should acquire the requisite skill towards adoption and utilization of project-based and service learning for effective teaching and learning process.
Keyword: Business Educators, Teaching and Learning, Accounting Courses, Project-based, Service Learning

Introduction

The effectiveness of teaching and learning has remained a central concern in higher education, as it determines the extent to which educational objectives are achieved and learners are adequately prepared for future responsibilities. It goes beyond the mere transmission of knowledge; it involves the use of appropriate instructional strategies, methods, and technologies that engage learners actively, stimulate critical thinking, and foster long-term understanding. The effectiveness of teaching and learning is very dependent on the teaching method or approach used by the educators, in achieving good teaching and learning outcomes. A teacher needs to know, learn several teaching methods, and practice them when teaching (Nasution, 2017). This implies that Business Educators need to know learn and practice several innovative teaching methods and consider carefully the selection of the teaching methods that are appropriate to the characteristics of students.

A Business Educator therefore, is a professionally trained educator of business courses who is competent in teaching all the components of business courses such as office technology management, financial accounting, marketing, business mathematics, word processing and so on. Business Educators play a vital role in achieving the tripartite functions of universities by contributing to the development of a critical mass of knowledge and enhancing the intellectual capabilities of students for effective participation in the labour market. Business Educators are facilitators through which the students can acquire the right skill, knowledge, ability and competency to excel in the high-tech office of today. In the opinions of Nnaji and Hauwa (2019), a Business Educator is one who has undergone a teacher preparatory programme and charged with the responsibility of managing the learning behaviour of the students. Nnaji and Hauwa further maintained that a Business Educator is a curriculum implementer, motivator of learning activities, facilitator of learning and a guide for

learning. Business Educators, as higher education academics, are powerful and effective implementers of educational reforms and contribute significantly to the development of a skilled workforce required in both the private and public sectors of the economy (Akpomi & Ikpesu, 2021). In the same vein, Ekanem, Agba and Eminue (2017), noted that Business Educators must know very well the skills being taught and to device means in the lesson to pass much of the work skills to the learners as possible. According to Akpomi and Ikpesu (2021), the changing business world however places much demand on Business Education providers to prepares value adding business leaders, managers, employees, entrepreneurs, producers and consumers who can fit perfectly into national and glopbal economy. Such labour ready graduates must be those who have high levels of intellectual and academic potential and the capacity to develop skills of lifelong learning (Light, 2020). However, several research arguments have consistently questioned teaching effectiveness and learning processes in universities and business institutes (Philip & Deborah, 2019). Teaching effectiveness is difficult to define and measure. Business educators must be skillful in teaching and learning process to achieve learning objectives.

Teaching is an attempt to assist students to acquire skills, attitudes, knowledge or ideas to be a useful citizen and also perform effectively and efficiently in whatever they do. According to Ukata and Udeh (2022), teaching is an interaction between teachers and students under the auspices and responsibilities of the teacher in order to bring about the expected change in the students` behavior. Teaching is the process of guiding learners to acquire knowledge, skills, attitudes, and values that enable them to function effectively and independently in society (Ukata & Silas-Dikibo, 2019). The term teaching has become more popularized with the advent of innovative practices and technology. Teaching and learning are the major activities in a country's educational system. This implies that teaching is the most important activity in educational enterprise. It is an organized activity to bring about a positive change. This is due to the fact that teaching contributes towards generation, transmission and application of knowledge which are the focal points of a nation's educational objective.

The productivity of the teachers (teaching) and the skills acquired by the learners (learning) also determine the quality of a country's education (Gidado, Abudullahi & Adamu, 2015). Similarly, Brandt (2015), stated that teaching is a conscious and deliberate effort made by a mature or experienced person to impart knowledge, information, skills and attitude into an immature or less experienced person with the intention that the latter will learn something. Therefore, the only way to provide a variety of learning experience, make learning available to a wide audience, control the pace of learning, promote better understanding and overcome physical difficulties in teaching and learning especially in accounting courses is to use a variety of innovative methods and technologies.

Accounting is very important to all human activities especially business activities. According to Semenova (2022), it is the process of recording, evaluating and reporting economic occurrences and transactions that affect business organizations and the general economic status of a nation. Accounting deals with all documents of an organization’s financial performances from payroll, cost, capital expenditure and other obligations to sales, revenue and owners’ equity (Ezenwafor & Akpobome, 2017). Ezenwafor and Akpobome further stated that Accounting Education is an option in the Business Education programme of universities and colleges of education covering courses such as principles of accounting, financial accounting, cost accounting, management accounting and auditing among others. According to Akpan (2021), accounting is one of the most important courses in Business Education and with initiation of nationalization and indigenization policy the demand for accountant has continued to increase tremendously, hence the importance attached to it. Accounting Education is a vocation which prepares one for skillful and gainful employment as one of the Business/Vocational Education courses (Adekeye, 2023). It is a known fact that Accounting Education is one of the major options in Business Education unit of Vocational Education which prepares teachers who will in turn prepare students to become accounting teachers, accountants, accounting officers, auditors, cost managers, cashiers, treasurers and managers of enterprises both in private and public sector of the economy. Accounting is perceived as a multidimensional field, encompassing innovative, vocational, academic, and professional orientations.

The adoption of innovative practices has become imperative in improving the teaching of accounting courses by Business Educators. Such practices involve the effective utilization of digital technologies,

ICT-based tools, and interactive devices to promote active engagement and meaningful learning. According to Revathi et al (2019), the innovative practices in teaching and learning are as follows: ICT teaching, online interaction before, during and after class, demonstration, project-based learning, service learning, videos, self-learning, skill communication, group discussion, problem solving teaching, use digital tools and reusable learning objects, team-work, smart board class rooms, core qualities, interactive approach, critical thinking and analysis, activity based, cooperative teaching among others. All these innovative practices encourage critical thinking in the students, improve problem solving abilities, encourage team work and self-management. Nevertheless, this study was delimited to determining the extent project-based learning and service learning, is used for improving the teaching of accounting courses by Business Educators. The application of these project-based learning and service learning in the teaching of accounting course will equip its recipients with saleable skills, knowledge and competencies that will prepare them for either teaching accounting subjects or serving as accounting officers in public and private organizations and also fitting into the present world of work.

Project-based learning involves the use of different scenarios and challenges in the teaching and learning. Davis (2020), opined that Project-based learning engage the students in critical thinking, problem solving, teamwork, and self-management. Once students solve the problem or challenge, they present their solutions. The necessary skills required or needed to be developed are collaboration, digital tools, and problem-solving skills to come up with a solution to the problem presented. This strategy is relevant in that it is more engaging for students, improves learning, provides opportunities for students to use technology, makes teaching more enjoyable and rewarding and connects students and schools with communities and the real world (Hampton, 2017). Another innovative practice in this category is service learning. Business Educators should also employ service-learning innovative practices in carrying out their professional duties.

Service learning is referred to as real world, authentic or experiential learning. Students are given access to a real problem and also provides them with the opportunity to add value and solve such problem. According to Adeyemi and Awolere (2016), Service learning is rooted in experiential learning, providing students with hands-on experiences that deepen their understanding of academic concepts through practical application. Service learning in accounting involves the practical application of accounting principles and concepts to real-world scenarios, enhancing students' understanding of accounting practices through hands-on experiences (Umar & Olowo, 2023). Furthermore, business educators apply problem-based learning innovative practice in their instructional delivery. Service-learning fosters critical thinking, collaboration, and the application of knowledge to real-world problems. The extent this program achieves its noble objectives depends, to a very large extent on the quality and competencies possessed by Business Educators as well as the innovative practices they apply to facilitate effective teaching of accounting courses in public universities in South-East, Nigeria.

Public universities are higher education institutions established, funded, and regulated by the government (federal or state) to deliver teaching, research, and community service for national development. Public universities are government-owned institutions established through legislative acts to serve the educational needs of the general public (Ogunode, 2020). They provide post-secondary education and are primarily responsible for teaching, research, and community service. Within the Nigerian higher education system, these institutions aim to promote value orientation for individual and societal development, enhance intellectual capacity for environmental understanding, and equip learners with both physical and cognitive skills necessary for meaningful participation in society (FGN, 2015). Additionally, they offer a broad understanding of both local and global environments. In Nigeria, public universities are categorized into federal and state institutions. Federal universities are established, funded, and managed by the federal government and are distributed across most of the 36 states, while state universities are owned, funded, and controlled by their respective state governments.

From the foregoing discussion, it is evident that the quality of accounting education in universities is closely linked to the instructional approaches adopted by Business Educators. As the demand for competent and employable graduates continues to rise, the integration of innovative practices such as project-based and service learning becomes essential. Consequently, improving the teaching of accounting courses in public universities in South-East Nigeria necessitates a deliberate focus on the application of these innovative practices by Business Educators.

Statement of the Problem

The advent of mass higher education has produced a shift from the teaching methods in tertiary institutions which brings about the nature, effectiveness and relationship between teaching and learning strategies adopted by the lecturers. Consequently, teaching methods are now being re-examined and re-assessed because of changes in the world of work and society as a result of innovative practices in the teaching method. This demand has sifted Business Educators to creative and innovative teaching methods. Business Educators moving from traditional centered strategies of teaching to innovative strategies of teaching will make the teaching and learning of accounting courses more pleasant for students. The problem of this study, therefore, is that despite the perceived benefits of accounting to individuals and organizations, the teaching of accounting courses by Business Educators in universities in South East, Nigeria appears not to be effective as students' performance has remained consistently low over the years. Hence, this study sought to ascertain the extent of application of innovative practices by Business Educators for improving the teaching of accounting courses in universities in South East Nigeria.

Research Questions

The following research questions guided the study.

1. To what extent does the application of project-based learning by Business Educators in public universities in South East Nigeria improves the teaching of accounting courses?
2. To what extent does the application of service learning by Business Educators in public universities in South East Nigeria improves the teaching of accounting courses?

Hypotheses

The following null hypotheses were formulated and tested at 0.05 level of significance

$H0_1$: There is no significant difference between the mean ratings of Business Educators on the extent to which the application of project-based learning improves the teaching of accounting courses in federal and state universities in South East, Nigeria.

$H0_2$: There is no significant difference between the mean ratings of Business Educators on the extent to which the application of service learning improves the teaching of accounting courses in federal and state universities in South East, Nigeria.

Methods

Descriptive survey research design was adopted for the study. This design is deemed appropriate because it enables the researcher to elicit responses from the respondents on the extent to which the application of innovative practices by Business Educators for improving the teaching of accounting courses in universities in South East Nigeria. Nworgu (2015) noted that if the interest of research is to assess the opinion or view of respondents on the characteristics of variable under investigation, descriptive research is appropriate. The population for the study consisted of 123 (83 federal and 40 state) Business Educators in federal and state universities offering Business Education in South-East Nigeria. The instrument for data collection of this study was a structured questionnaire titled: "Application of Innovative Practices Questionnaire" (AIPQ). The instrument was face validated by three experts; two from Business Education programme and one from measurement and evaluation unit all from college of education, Michael Okpara University of Agriculture, Umudike. The reliability of the instrument was ascertained using Cronbach Alpha and it yielded reliability co-efficient of 0.85. The instrument contains 14 items, 07 items on project-based learning and 07 items on service learning. The instrument is a four-point rating scale of Very High Extent (VHE); High Extent (HE), Low Extent (LE), Very Low Extent (VLE) with values of 4, 3, 2 and 1 respectively. Mean and standard deviation was used to answer the research questions while t-test of independence was used to test the null

hypotheses at 0.05 level of significance. The decision was based on the cluster mean score in relation to the boundary mean score of 2.50. A cluster with mean score equal to or above 2.50 was high extent while the one with mean score less than 2.50 was low extent. The null hypothesis was not rejected where the calculated value is less than the significant level of 0.05 and rejected where the calculated value is equal to or greater than the significant level of 0.05.

Results

Research Question 1: To what extent does the application of project-based learning by Business Educators in federal and state universities in South East Nigeria improves the teaching of accounting courses?

Table 1: Mean analysis of responses of Business Educators in federal and state universities on the extent the application of project-based learning improves the teaching of accounting courses.

S/N	Item statement	X_1	SD_1	Remark
1.	Project-based learning contributes to business educator's deeper understanding of accounting concepts compared to traditional instructional methods.	3.57	0.50	HE
2.	Integration of project-based learning enhances business educators' problem-solving skills in accounting.	3.46	0.51	HE
3.	Project-based learning enhances business educators' time management skills in accounting courses.	3.64	0.49	HE
4.	Project-based assessments help to evaluate a range of accounting skills beyond just numerical proficiency.	3.54	0.50	HE
5.	Project-based learning helps business educators' develop communication skills for presenting financial information effectively.	3.60	0.48	HE
6.	Project-based learning is used to bridge the gap between theoretical knowledge and practical application in accounting.	3.47	0.51	HE
7.	Application of project-based learning contributes to increased motivation among business educators.	3.61	0.48	HE
	Cluster Mean	**3.56**	**0.50**	**HE**

The responses of the respondents from Table 1 show items with the mean scores ranging from 3.46 to 3.64, indicating the respondent's acceptance that project-based learning improves the teaching of accounting courses. The cluster mean of 3.56 which is above the benchmark of 2.50 is of the indication that the application of project-based learning by Business Educators improves the teaching of accounting courses to a high extent. The standard deviation scores of 0.50 reveal that their response values were compactly distributed. This implies that the respondents had about the same opinions that project-based learning improves the teaching of accounting courses.

Hypothesis 1: There is no significant difference between the mean ratings of Business Educators on the extent to which the application of project-based learning improves the teaching of accounting courses in federal and state universities in South East, Nigeria.

Table 2:t-test Analysis of mean ratings of Business Educators in federal and state universities on the extent the application of project-based learning improves the teaching of accounting courses.

Universities	N	X	SD	DF	t-cal.	t-crit.	Remark
Federal	**83**	**3.52**	**0.50**				
				121	**-0.88**	**1.98**	**NS**

State	**40**	**3.60**	**0.48**			

Where N = Number of respondents, X = Mean, SD = Standard deviation, DF = Degree of freedom, NS = Not Significant

The data in Table 2 show that the calculated t-value is -0.88 while the t- critical value is 1.98 at 0.05 level of significant and at degree of freedom of 121. Since the calculated value is less than the t-critical value, therefore the null hypothesis of no significant differences was accepted. The null hypothesis shows that there is no significant difference between the mean ratings of Business Educators on the extent to which the application of project-based learning improves the teaching of accounting courses in federal and state universities in South East, Nigeria.

Research Question 2: To what extent does the application of service learning by Business Educators in federal and state universities in South East Nigeria improves the teaching of accounting courses?

Table 3: Mean analysis of responses of Business Educators in federal and state universities on the extent the application of service learning improves the teaching of accounting courses.

S/N	Item statement	X_1	SD_1	Remark
8.	Incorporating service learning enhances business educators' understanding of accounting concepts and their real-world application.	3.43	0.47	HE
9.	Service learning activities contribute to business educators' development of ethical consideration within the accounting profession.	3.52	0.50	HE
10.	Service learning fosters a sense of social responsibility among business educator'.	3.45	0.48	HE
11.	Service learning integrated into accounting courses provide hands-on experiences related to financial reporting and analysis.	3.48	0.51	HE
12.	Service learning helps business educators' bridge the gap between classroom theory and the practical aspects of accounting in real-world contexts.	3.49	0.53	HE
13.	Service learning activities align with the professional standards and expectations of the accounting industry.	3.36	0.48	HE
14.	Service learning contributes to a more holistic understanding of the role of accounting in various sectors and industries.	3.45	0.50	HE
	Cluster Mean	**3.45**	**0.49**	**HE**

The responses of the respondents from Table 3 show items with the mean scores ranging from 3.36 to 3.52, indicating the respondent's acceptance that service learning improves the teaching of accounting courses. The cluster mean of 3.45 which is above the benchmark of 2.50 indicates that the application of service learning by Business Educators improves the teaching of accounting courses to a high extent. The standard deviation scores of 0.49 revealed that their response values were compactly distributed. This implies that the respondent's had about the same opinions that service learning improves the teaching of accounting courses.

Hypothesis 2: There is no significant difference between the mean ratings of Business Educators on the extent to which the application of service learning improves the teaching of accounting courses in federal and state universities in South East, Nigeria.

Table 4: t-test Analysis of mean ratings of Business Educators in federal and state universities on the extent the application of service learning improves the teaching of accounting courses.

Universities	N	X	SD	DF	t-cal.	t-crit.	Remark
Federal	**83**	**3.48**	**0.48**				
				121	**0.55**	**1.98**	**NS**
State	**40**	**3.43**	**0.50**				

The data in Table 4 show that the calculated t-value is 0.55 while the t- critical value is 1.98 at 0.05 level of significant and at degree of freedom of 121. Since the calculated value is less than the t-critical value, therefore the null hypothesis of no significant differences was accepted. The null hypothesis shows that there is no significant difference between the mean ratings of Business Educators on the extent to which the application of service learning improves the teaching of accounting courses in federal and state universities in South East, Nigeria.

Discussion

The findings in research question one in revealed that Business Educators in public universities in South East, Nigeria agreed that project-based learning improves the teaching of accounting courses to a high extent. This means that Business Educators in public universities should always apply project-based strategies while teaching accounting courses for positive teaching and learning outcome. The result revealed that there is no significant difference between the mean ratings of Business Educators on the extent to which the application of project-based learning improves the teaching of accounting courses in federal and state universities in South East, Nigeria. The findings of this study is in agreement with the findings of Eebo and Umoru (2019) which revealed that project based teaching method had positive effect on the academic performance of Business Education students in principles of accounting, there was a significant main effect of treatment of project-based on academic performance of universities Business Education students. The finding is in relation with the findings Hampton (2017) who stated that this strategy is relevant in that it is more engaging for students, improves learning, provides opportunities for students to use technology, makes teaching more enjoyable and rewarding and connects students and schools with communities and the real world.

The findings in research question two revealed that Business Educators in public universities are in agreement that service learning improves the teaching of accounting courses in universities in South East Nigeria to a high extent. This means that Business Educators in public universities should always apply the service-learning strategies while teaching accounting courses for positive teaching and learning outcome. The result revealed that there is no significant difference between the mean ratings of Business Educators on the extent to which the application of service learning improves the teaching of accounting courses in federal and state universities in South East, Nigeria. The findings of this study is in line with the findings of Gbadamosi, Jacob and Pillay (2022) which revealed that service learning was an effective strategy for preparing pre-service teachers for the of work as it gives undergraduates an opportunity to get involved in communal services such as tutoring, advocacy, and environmental sustainability, among others. The finding is also in relation with the findings of Adeyemi and Awolere (2016) which revealed that service learning is rooted in experiential learning, providing students with hands-on experiences that deepen their understanding of academic concepts through practical application.

Conclusion

Based on the findings of the study, the study concluded that Business Educators agreed that the application of project-based learning and service learning improves the teaching of accounting courses in public universities in South East Nigeria. The extent this program achieves its noble objectives depends to a large extent on the quality and competencies possessed by the Business Educators as well as the innovative skills they apply to facilitate effective teaching of accounting courses. This requires that Business Educators should apply different innovative skills which project-based learning and service learning is part of for effective and efficient teaching and learning outcome.

Recommendations

Based on the findings and conclusion, the following recommendations were made:

1. Business Educators should always apply project-based learning in the teaching of accounting courses by integrating pre-class assignments, group activities, and immediate feedback, this

will help enhances critical thinking skills, content mastery, and the development of a collaborative mindset among the students.

2. Curriculum planners, university management and Business Educators should integrate into the teaching and learning of accounting courses at the university; should establish a service learning unit with the needed support, and collaborate with community partners such as industries, schools, and non-governmental organisations.

References

Adekeye, D. O. (2023). Poverty reduction: Adopting Vocational and Technical Education as a veritable tool for developing youths for gainful employment and self-reliance in Nigeria. *European Journal of Training and Development Studies*, *10*(1), 22–28.

Adeyemi, S. B., & Awolere, M. A. (2016). Effects of experiential and generative learning strategies on students' academic achievement in environmental concepts. *Journal of Human Ecology*, *56*(3), 251–262.

Akpan, O. N. (2021). The relevance of Accounting Education: A panacea to skills acquisition for self-employment and sustainable development. *International Journal of Research Education and Management Science, 4*(2), 100-112.

Akpomi, M. E. & Ikpesu, O.C. (2021). Skill-ecosystems development and the demand for new business education curriculum in Rivers State Universities. Rivers State University *Journal of Education, 27*(1) 80-85.

Brandt, S. O. (2015). *Pedagogy*: *An Introduction* (5th ed.) New York: Longman.

Davis, J. (2020). Innovative teaching strategies that improve students' engagement. https"//www.getsmarter.com

Eebo, O. T. & Umoru, A. T. (2019) Effect of project-based teaching methods on Business Education students' academic performance in principles of accounting in universities in South-West, Nigeria. *International Journal of Development Research*, *9*(7), 28822-28827.

Ekanem, M. N., Agba, P. I. & Eminue, U.O. (2017). Skills training need of TVET lecturers in scaffolding techniques for teaching vocational subjects in college of education Afaha Nsit. *Journal of Educational Realities-JERA*, *4*(1), 38-48.

Ezenwafor, J. I., & Akpobome, C. E. (2017). Strategies considered effective for teaching accounting courses by business educators in tertiary institutions in Delta State Nigeria. *International Journal of Innovative Social & Science Education Research*, *5*(3), 36-44.

Gbadamosi, T. V, Jacob, U. S. & Pillay, J. (2022) Exploring service learning in redesigning and implementing education Economics Curriculum: Experience Of University Students. *Journal of Positive School Psychology*, *6*(8), 8811-8822.

Gidado, S.D., Abdullahi, H.R. & Adamu, A. (2015). Student-centered techniques: Effective strategies for enhancing qualitative teaching and learning of Business Education in Nigeria. ABEN *Conference Proceedings*, *2*(1), 64-69.

Hampton, F. M. (2017). Beyond leadership theory to making a difference in urban schools: engaging graduate students in real world learning. *International Research in Higher Education*, *2*(2), 25-53.

Light, J. (2020). How the skills college have graduates develop changed over time? Evidence from 3 million course descriptions. *SSRN Electronic Journal*. https://doi.org/10.2139/ssrn.3751682

Nasution, M. I. P. (2017). Fun mobile-based teaching media for primary school. In Proceedings of the 2nd Annual International Seminar on Transformative Education and Educational Leadership (AISTEEL). Advances in Social Science, Education and Humanities Research. Atlantis Press.

Nnaji, F. O. & Hauwa, B. P. (2019). Assessment of business educators' competency level in teaching office application and office technology segments of office technology and management courses in selected polytechnics in North-East Nigeria. *World Journal of Innovative Research (WJIR)*, *6*(2), 18-26.

Ogunode, N. J. (2020). *Public universities and the management of higher education in Nigeria. International Journal of Educational Administration and Policy Studies*, *12*(2), 45–52.

Philip, U., & I. Deborah, S. D. (2019). Challenges of teaching and learning Business Education with new technologies in Rivers State Universities. *Contemporary Research in Education and English Language Teaching*, *1*(1), 7–18.

Revathi, G., Elavarasi, S. & Sarawanan, K. (2019). Innovative methods of teaching and learning in education. www.jetri.org.

Semenova, K. (2022). Analytical possibilities of financial reporting for evaluating business risks. *Scientific Bulletin of Odessa National Economic University*, *8*(297), 32–39.

Ukata, P. F. & Silas-Dikibo, I. D. (2019). Challenges of teaching and learning Business Education with new technologies in Rivers State Universities. Contemporary Research in Education and English Language Teaching, *2*(1), 7-18.

Ukata, P. F. & Udeh, C. P. (2022). Utilization of new technologies by Business Education lecturers for teaching Accounting courses in tertiary institutions in Rivers State. *International Journal of Innovative Information Systems & Technology Research*, *10*(2), 29-38.

Umar, M. A., & Olowo, R. (2023). Issues in teaching and learning accounting among students who use English as a second language. *Accounting Education*, *5*(2), 1-24.