

IFRS Adoption and Its Integration into Accounting Education Curriculum in Nigerian Universities

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Abstract

The International Financial Reporting Standard is a major topic in the accounting profession today as more countries are involved in the adoption. However, the adoption of IFRSs without an adequate representation of same, in the curricula will have negative effects and create problems such as improper curriculum coordination. This study examines the integration of IFRS into accounting education curriculum in Nigeria. Data for this research was majorly collected from primary sources through the use of 240 copies of questionnaire being distributed to a sample of 4 private universities in Nigeria. The study used the regression analysis test statistic, one sample t-test and chi-square analysis to test the hypotheses and to validate the model specified. The result gives a pointer to the readiness of accounting education for the adoption of IFRS. The results revealed that IFRS adoption factors influence the inclusion of IFRS in university curriculum. It also revealed that students are aware of issues which relates to IFRS meaning they have sufficient knowledge of the standard. The research recommends more efforts to aid the training of educators and the provision of training facilities to aid proper integration of IFRS in the curriculum.

Keywords: International Financial Reporting Standards, Integration, Accounting Education, Curriculum

1. Introduction

Recently, the development and adoption of the IFRS (International Financial reporting standards) is a major development and key topic to the accounting profession across the Globe. The operation which arises from the need for better comparability and relevance of accounting statements across the Globe has changed the face of financial reporting within and amongst countries. Nigeria also joined the league of this standard taking procedure as the pronouncement was made by the Financial Reporting Council (FRC) and the date of adoption being on the 1st of January 2012. According to Hoogvorst, "The IFRSs are very important to the market economy. This is because investors' confidence cannot easily be retained with information that is not comparable and this makes them uncertain about information given to them (www2.deloitte.com).

The accounting profession and reporting process however is shaped by other factors that go beyond the physical tangible statements, factors such as the economic, political, cultural and environmental situation of a reporting country (Uwuigbe, Uwuigbe & Anijesushola, 2011; Demaki, 2013). Before IFRS, the existing regulatory bodies NASB (National Accounting Standards Board) in Nigeria had incorporated these factors as core in their objective and process of developing standards and provided a degree of training for the application of these local standards and the audit of statements prepared using such standards to the statements. The standard setting body which was NASB engaged in periodic review of its issued statements and reconsidering these inherent factors in its reviews. From these local standards, the accounting academic curricula were framed and as time went on, this has been the bedrock of accounting education in Nigeria.

A research by KPMG-AAA revealed that only 22% of 535 professors in universities in united-states had incorporated IFRS into their curricula (Amanda & Eddy, 2008). This shows that even the standard setters have not adopted these standards, and are yet to consider the accounting education as a key factor to the adoption. The preparedness of accounting education and incorporation in curriculum should therefore be a major determinant of adoption. Amanda & Eddy (2008) further opined that, tertiary educational system and the accounting profession are critical to the successful transition to IFRS, components of which are the accounting lecturers and students. This group of people compliment the accounting profession in the development of accounting practice. This is because the accounting profession is fuelled by the education of accounting and the

gap in knowledge of IFRS is bridged by academics through curriculum development.

The development of an accounting curricula, involves a careful process of selection so as to ensure the careful running of accounting education at the tertiary level. Therefore an adoption of IFRS without an adequate representation of same in the curricula will have negative effects and create problems such as improper curriculum coordination and difficulty in understanding. If the training of university staff is insufficient in line with the level needed for adoption, graduates and future practitioners of accounting may therefore have difficulty in relating to the global requirements due to deficient training. Hence the preparedness of accounting educators and the inclusion of IFRS into curricula is important to the adoption of global standards.

Therefore, this study examines the level of preparedness of accounting education system for the adoption of IFRS in Nigeria and to know the extent to which the Gap in knowledge is being bridged by the inclusion of IFRS in curriculum in the Nigerian tertiary institutions. This study will not only investigate the level of IFRS adoption in the accounting education curriculum, but also find out the implication of IFRS transition on accounting education curriculum in Nigeria. Apart from the section one of this paper which entails introduction, scope and hypotheses; section two covers the review of relevant literatures. The final part which is section three entails the method of data analysis, result and discussion of findings.

1.1 Scope of Study

To determine the degree to which IFRS has been integrated in accounting education curriculum in Nigeria, the scope of this study is limited to a sample of 4 private universities which are Covenant University, Bells University, Crawford University and Babcock University. These universities are chosen by the researcher due to proximity and the position they play as key universities in their geographical locations.

Hypothesis 1

H₀: IFRS adoption factors have no influence on its integration into curriculum.

H₁: IFRS adoption factors have an influence on the integration of IFRS into curriculum..

Hypothesis 2

H₀: IFRS has not been properly integrated in the Nigerian accounting curriculum

H₁: IFRS has been properly integrated in the Nigerian accounting curriculum.

Hypothesis 3

H₀: There are no training programmes on ground to include IFRS in the Nigerian accounting curriculum.

H₁: There are training programmes on ground to include IFRS in the Nigerian accounting curriculum.

1.2 Literature Review

Convergence of accounting standards is not a new topic to the accounting profession. The IASC efforts to issue standards to serve as principles to be followed internationally were made as far back as 1973 (Sunder, 2002). The convergence of accounting standards across the world, has however been a topic of key importance, this is due to the perceived benefits and demerits which this standardized principles present to different countries. The key militant however to the successful transition to these standards is cultural, political, economic and legal differences existing between countries. This shows that the accounting profession is influenced by certain environmental factors (Uwuigbe & Olowe, 2013; Uwuigbe, Jimoh & Daramola, 2013).

However for a standardization process to be efficient and to minimize the effects of such militant factors, proper education on the concepts, theories and principles of the new standards must be considered in every country transiting and adopting these new sets of standards. This education is to enable accountants, students and lecturers of accounting to prepare and present accounts in a manner to meet the objective of such standardization, which is primarily for the comparability and relevance, reliability of accounting statements. Lack of proper education of the accountants in the recipient country will however obliterate the whole essence of such convergence as statements prepared will have verifiability issues and hence loose its relevance.

The accounting education is characterized by influence of the environment just like the accounting profession (Choi & Muller, 1992; Uwuigbe and Ovia, 2011). This means that occurrences in the environment in terms of update, reviews, and change have significant reflection on the accounting curriculum.

This section is therefore aimed at studying the concepts involved in the standardization process and the adoption of IFRS and to review what it entails to develop and adjust a curriculum.

1.2.1 Conceptual framework

Accounting Standards:

Accounting standards are authoritative statements aimed at narrowing the areas of differences and varieties in accounting practice (Okaro, 2002). Sunder (2002) stated that accounting standards are important regulatory

devices of accounting. They serve as a contract template among parties who participate in a firm, such as management, creditors and investors. Das *et al.* (2009) in their study made this submission that accounting standards are the policy documents issued by recognized expert accountancy bodies relating to various aspects of measurements, treatments. Furthermore, in the disclosures of accounting transactions and events, tax policies and the ownership structures should be considered due to their great influence on disclosures (Uwuigbe, Fagbemi, & Anusiem, 2012; Uwuigbe, 2013). Khanagha *et al.* (2011) argue that accounting standards furnish counselling on how accounting information should be recorded, reported and interpreted. Thus a need arose for standardization to enable users of accounting reports understand them properly and better the comparism of accounting statements of one company with those of another.

However, these standards are only possible for easy comparison within a given country. According to Ezejelue (2001), the intricacies and absurdities of national accounting practices are still so enormous as to be almost unbelievable. A need for common and generally accepted accounting and reporting standards is painfully obvious. For it is extremely difficult and in many cases impossible, for fair comparisons to be made between companies from different countries. He further argue that the problems created by the divergence in accounting standards, particularly in furthering global integration of world economies, are so enormous that the pressure for global convergence of accounting standard is mounting.

The issue of convergence of accounting standards has been a subject of increasing academic debate (Weetman, 2006). The question of whether all countries should adopt single global accounting standards seems to be a foregone conclusion. However, the issue that is increasingly debated is the process of convergence. IFAC (2004) explored the challenges and success in implementing IFRS and observed that achieving international convergence, however, requires more than theoretical support. It requires developing international standards that will serve as the foundation for financial reporting and auditing globally. The problem that convergence is expected to solve is the current inefficient reconciliation barrier that prevents foreign firms from accessing local markets. This will further improve business performance which is an important concept that relates to the way and manner in which financial resources available to an organization (capital structure) are judiciously used to achieve the overall corporate objective of an organization (Uwuigbe & Uadiale, 2012).

1.2.2 Accounting education in emerging economies

The context of emerging economies is critical, because of the rapid changes and the variations in the economic environment. Gallhofer *et al.* (2009) as cited by Nadia *et al.* (2012) describe the modalities of improving curricula, the discrepancies between 'old' and 'new fashion' academics and professionals, the lack of resources and materials, and the role of culture and previous practices in different developing countries. Nadia (2013) therefore states that for some, accounting education should be in line with the current practice expectations. This view is especially underlined by some practitioners and by some professional bodies. For others, accounting education should contribute to the development of the accountants in line with the future needs of the business environment. Gaffikin (2009) as cited by Nadia *et al.* (2012) however argued that "academics have to produce a truly intellectual basis for the discipline". Also, according to Gallhofer (2009), previous literature suggests that in developing countries the accounting education has to make more profound changes and has to take a more leading role towards shaping the role of accountants in organizations. Both professional bodies and academics should be the drivers of a change, preparing accountants for the future and not for the current needs of employers.

1.2.3 Accounting Education Dynamics

As indicated earlier, the academic mode of accounting education delivery is adopted in universities. The underlying conceptual argument for this approach is the need to expose the future accountants to a broad based education which provides them with a combination of core accounting courses with a sufficient inclusion of related courses in management sciences to enhance the business decision making capacity of future accountants and maintain a high degree of professionalism in the profession.

Most of the accounting graduates of universities tend to pursue careers in the accounting profession. To accommodate this interest, university accounting programmes provide for a combination of undergraduate courses which not only qualifies students for university graduation but also maximizes the level of exemptions granted to the graduates in accounting professional examinations. Moreover, employers of labour expect universities to turn out accounting graduates who have acquired reasonable levels of accounting skills to enable them add value to their future employers. The increasing need for collaboration between the university and the professional accounting constitutes in academic program and curriculum development should therefore be acknowledged as this will ease up the adoption process.

The role of the accountant is now changing from that of maintaining proper accounting processes to that of making proper financial decision. Lack of professional skills and proper ethics in the discharge of accounting functions in numerous corporate organizations, have contributed largely to most of the recent global financial crisis. For example Uwuigbe, Daramola and Anjolaoluwa (2014); Regina and Okafor (2012);

Osioma (2010) and Uwuigbe (2011) have each implicated failure in accounting practice for corporate failures such as those of the energy giant Enron, WorldCom, Global Crossing, Texaco, Adelphia, United Airlines, Kmart and Parmalat among others.

Nigeria has obviously had its fair share of financial scandals as evidenced in former Lever Brothers Nig. Plc (now Unilever Plc): the Union Dicon Salt Plc, and the confectionary giant, Cadbury Nigeria Plc. There are certainly other instances of financial scandals both in Nigeria and elsewhere that are not openly admitted. The collapse of these corporations arising essentially from failures in their accounting practices has far reaching implications for accounting education in universities as well as for the accounting professional bodies. It is an indictment of the quality of the accounting education system and therefore a clarion call for researchers and universities to evaluate the quality and relevance of accounting education delivery in Nigeria, in line with adjustments and reviews to mirror the changing accounting environment on the Nigerian accounting education.

1.3 Research Methodology

This study is quantitative and behavioural in nature, hence a descriptive design is adopted for the purpose of this study through the use of surveys carried out on selected private universities in Nigeria. The selection of private universities is due to the perceived flexibility in curriculum change and the level of constant desire to keep up with technological and standard changes in the environment (National Commission on Teaching and America's Future, 2007). Copies of questionnaire were administered to the accounting lecturers in the selected universities (Covenant University, The Babcock University, Redeemers University, and Crawford University); in other to sample their opinions on the research topic. For the research purpose, a total of 240 respondents were selected from the 4 universities.

Analysis of data collected was done using regression analysis, one sample t-test, and chi-square. Regression analysis models are used to help us predict the value of one variable from the other.

Y=mx+c. Where:

M, is the unknown parameters; X, is the independent variable; Y, is the dependent variable. The dependent variable is university accounting curriculum, while the independent variable is IFRS (international financial reporting standards).

Dependent variable: the dependent variable to be used in this research work is accounting curriculum. The content of the Nigerian accounting curriculum and how it reacts to changes and updates in relation to the accounting environment. And the perception of the lectures as relates to these updates.

Independent variable: the independent variable used in this study is standardization of accounting principles and the methods that can be adopted in effecting convergence.

Hypotheses Testing and Discussion of Results

In testing the research hypotheses, regression analysis was used to test the first hypothesis, the, t-test was used to test hypothesis 2 and 3 to capture the differences between means, chi-square was also used to analyze hypothesis 2 and 3.

Hypothesis 1:

H₀: IFRS adoption factors have no influence on the integration of IFRS into curriculum.

H₁: IFRS adoption factors have an influence on the integration of IFRS into curriculum..

Table 1: Model Summary

Model	R	R Square	Std. Error of the Estimate
1	.184	.034	.581

a Predictors: (Constant), complexities posed by standards, lack of training program, adequacy of textbooks, effect of lack of transition plan, experience of education, transition cost to IFRS, appropriate of training tools, lack of adequate finance.

Source: Field Survey, (2014)

Table 2: ANOVA (b)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2.483	8	.310	.919	.501
	Residual	70.923	210	.338		
	Total	73.406	218			

Source: Field Survey, (2014).

Table 3: Coefficient

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta	B	Std. Error
(Constant)	2.198	.222		9.898	.000
Effect of lack of transition plan	-.047	.071	-.052	-.671	.503
Adequacy of textbooks	.004	.075	.004	.053	.958
Lack of adequacy of finance	.025	.084	.026	.292	.770
Lack of training program	-.057	.079	-.064	-.718	.474
transition cost to IFRS	-.109	.077	-.117	-1.403	.162
experience of education	.014	.077	.015	.179	.858
Appropriacy of training tools	-.043	.078	-.048	-.551	.582
complexities posed by standards	.046	.076	.047	.606	.545

Table 1 shows how much of the variance in the dependent variable (integration into curriculum) is explained by the model. In this case the R square value is 0.034 which is 3.4% can only explain just 3.43% of the variance in the dependent variable. This is mainly due to the fact that IFRS adoption in Nigeria is still at the teething stage as the adoption of IFRS has not matured in Nigeria. Although 3.4% variance in the dependent variable is explained by the independent variable, however the assessment of the statistical significance of the result which tests the null hypothesis to determine if the null hypothesis is to be rejected or not shows a statistically insignificant result (Sig > .000). Hence, the null hypothesis should be accepted. Furthermore, to explain table 2 above statistically, the underlying rule is that when:

$F_{calc} > F_{tab}$, Reject the null hypothesis and accept the alternate hypothesis.

$F_{tabulated} = 3.69$; $F_{calculated} = 0.919$

Decision: From the analysis, we observed that, 0.919 is less than 3.69 which is the tabulated figure. Therefore, the null hypothesis should be accepted while the alternate hypothesis should be rejected. This implies that IFRS adoption factors do not influence the integration of IFRS significantly in the universities in which the study was carried out. This result is however not in congruence with an existing study carried out by Archana & Gupta (2012).

HYPOTHESIS 2:

H_0 : IFRS has not been properly integrated into the Nigerian university curriculum

H_1 : IFRS has been properly integrated into the Nigerian university curriculum

Table 4: One-Sample Test

	Test Value = 0					
	T	Df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Integrated into curriculum	47.746	229	.000	1.826	1.75	1.90
Inclusion of Ifrs in syllabus	51.914	229	.000	1.122	1.08	1.16

Source: Field Survey, (2014)

Interpretation: The above shows a calculated T value of 47.746, with a degree of freedom of 229 and 0.025 significance level because of its 2-tailed nature. The test shows a p-value of .000 which is less than the significance level of 0.05. Alternatively, we have a tabulated value of 1.645 which is less than the calculated value at 0.05 level of significance. Since the calculated value is greater than the tabulated, we therefore reject the null hypothesis and accept the alternate hypothesis.

Further, the p-value being <.01 shows that the probability of obtaining the observed t-value if we accept the null hypothesis is 0.00. Hence we reject the null hypothesis and accept the alternate hypothesis. Therefore we find out that IFRS has been integrated into curriculum. Hence we can generalize that majority of the private universities in Nigeria who teach accounting, have integrated IFRS into their curriculum. This implies that graduates from these universities are to a great extent grounded in the rudiments of reporting with the International Financial Reporting Standards.

Table 5: INTEGRATED INTO CURRICULUM

	Observed N	Expected N	Residual
Highly integrated	62	76.7	-14.7
Moderately	146	76.7	69.3
Not integrated	22	76.7	-54.7
Total	230		

Source: Field Survey, (2014)

Table 6: Test Statistics

	Integrated into curriculum
Chi-Square(a)	104.487
Df	2
Asymp. Sig.	.000

Source: Field Survey (2014)

From the table 7 above, the calculated value is 104.487 with a degree of freedom of 2 and the tabulated value is 5.99 under 0.05 level of significance. Since the tabulated value is lower than the calculated value, we reject the null hypothesis and accept the alternate hypothesis.

This result further compliments the t- test result for hypothesis 2 in which the alternate hypothesis was accepted. We therefore further support our result that IFRS has been integrated into the curriculum of private universities' curriculum in Nigeria.

Hypothesis 3:

H₀: There are no training programmes on ground to include IFRS in Nigerian university curriculum.

H₁: There are training programmes on ground to include IFRS in Nigerian universified curriculum.

Table 7: One-Sample Test

	Test Value = 0					
	T	Df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Training platform for IFRS	54.611	229	.000	1.817	1.75	1.88
Institution readiness for IFRS	39.781	229	.000	1.939	1.84	2.04
Lack of training program	51.262	229	.000	2.204	2.12	2.29

Source: Field Survey, (2014)

Level of significance: 0.05; Calculated t-values: 54.611, 39.781, 51.262

Tabulated t-value: 1.645

Interpretation

Three variables were used to test the hypothesis, they are, Training Platform for IFRS, Institution readiness for IFRS, Lack of training program. From the above table we observe the calculated values of these variables to be 54.611 for training platform for IFRS, 39.781 for institution readiness for IFRS, and 51.262 for lack of training program. They all have a degree of freedom of 229 and level of significance of 0.05.

The test shows a p-value of .000 which is less than the significance level of 0.05. Also, we have a tabulated value of 1.645 which is less than the calculated values at 0.05 level of significance. Hence we reject the null hypothesis and accept the alternate hypothesis.

This means that there is a training platform and programs for IFRS in the various universities from which data was gathered. Hence we can therefore generalize that each university has a functioning training platform to aid with the training of members of staff and students for the smooth adoption of IFRS and its integration into their curriculum.

Discussion of Findings

From the study, it was observed that the IFRS adoption factors had no significant influence on the decisions of the sampled institutions on the inclusion of IFRS into their curriculum. This may mean that these institutions have the facilities for the proper integration of IFRS into their curriculum. However, it should be noted that this institutions are highly financed and have a faster rate of curriculum adjustment due to the ease of decision

making which is tightly concentrated to the centre, hence they have more probability of integrating faster than other non-private universities. Also, IFRS has been properly integrated into the accounting education curriculum of the universities studied. Against the null hypothesis that painted a picture of non integration, IFRS has surprisingly been sufficiently included in the curriculum of Nigerian universities in a short period of time of adoption. However a question to be asked further is, does integration mean proper understanding?, because the study shows a slack in the availability of educators in the institutions and this can be generalized as a common slacking factor in the road map to inclusion of IFRS in the entire Nigerian economy.

Finally, the result further confirmed that the universities from which data was gathered have to a reasonable length set up committees on ensuring that the institutions to a large extent wrap its hands on issue bordering on IFRS training. This study therefore recommends that education regulations should enforce the integration IFRS into the curriculum of universities in Nigeria to avoid lapses in knowledge which may exist. Also the curriculum of the accounting education at the secondary level should also be improved modified with IFRS adoption.

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