

INDUSTRIAL TRAINING AND ACCOUNTING EDUCATION: A STUDY OF A NIGERIAN INSTITUTION OF HIGHER LEARNING

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ABSTRACT

The study investigated the effect of industrial training of accounting students on their general academic performance and acquisition of technical skill required of accountants after classroom training. The study was necessitated by a lack of industry experience and technical ability fresh accounting graduates usually demonstrate when confronted with life practical task after classroom learning. It was a survey study and descriptive. The survey made use of a questionnaire to evaluate the effectiveness of the industrial training programme using responses from students, lecturers and employers. The question consisted of 21 questions which addressed seven critical information required from each group (students, employers and lecturers). The qualitative rating scale applied were 5 for Excellent; 4 for Very Good; 3 for Good; 2 for Weak and 1 for Very Weak. A total of 50 students responded to the questionnaire instrument while the lecturers were 20, including 25 employers. Their responses were all useful for the study. The study summarized them using percentage grading of the reactions and the number of respondents. The result showed that accounting students who underwent industrial training gained technical competence, built skills and self-confidence, became more friendly and ready to work. Their general academic performance became excellently outstanding and noteworthy. Some of them performed so well that employers promised to employ them after graduation. This study confirmed that industrial training has a lot of beneficial attributes in its package. Based on these findings, the study recommends industrial training for accounting students in all institutions of higher learning in Nigeria.

Keywords: Industrial Training; Accounting Students; Employers; Technical Skill; Academic Performance.

JEL Classifications: M40, R53, I23.

INTRODUCTION

Over the years, industrial training has provided an avenue for the accounting students to have the required practical knowledge to cope with the real-life situation in workplaces after completing their university education. Majorly, the theories taught in the four walls of the classroom require practical demonstration in the industry. For instance, a student can understand the procedures of inventory take better, only when he or she gets involved in the real-life inventory take situation. Industrial training is essential for accounting students because almost everything that is being studied in accounting requires practical experience and exposure to internalizing. Students can well derive the valuable direction from accounting firms, banks

(especially where there is job rotation), the accounting department of organizations both private and public sectors. However, it is good to note that accounting or auditing firms provide better industrial training for accounting students since these firms handle a variety of finance assignments. The range of audit, accounting and taxation services these firms render to organizations could expose the students to diverse areas in accounting and solidify their understanding of courses such as cost accounting, auditing, financial accounting, taxation and fiscal policy, public sector accounting and corporate reporting. Most times, students learn bank reconciliation in the classroom, but when they are assigned such responsibility in the real-life scenario, it becomes very confusing. However, a student trained in an accounting or auditing firm often handles bank statements of audit clients, prepares reconciliations and extracts other relevant information where necessary. Preparation of financial statements of different firms no matter their specialized accounting nature is well understood by a student who serves in an accounting firm due to numerous practical exposures through audit assignments.

Industrial training is synonymous with internship (Warinda, 2013) or on-the-job training (Catacutan & Tuliao, 2020). Industrial activity is a standard technique of practical education where students come face to face with the real world working situation and its intricacies (Warinda, 2013). It is a scenario that is quite different from what is found in the four walls of the classroom. As a result, it provides inestimable benefits to the students, employers and the Institution of Higher Learning applying that build it into their programme. Industrial training plays a vital role in the readiness of undergraduates to join a country's trained and skilled workforce (Omodero, 2019). Scholars like Bisoux (2007) and Posner (2008) believe that practical experimental tasks are indispensable to provide undergraduates the necessary skills and knowledge capacity, which is unavailable within the classroom boundaries. D'Abate et al. (2009) opine that the confines of the lecture hall of any institution of higher learning will not be able to disclose in real terms the issues and challenges obtainable in the real-world working environment. Thus, the increasing attractiveness of industrial training is not startling because it closes the ostensive breach in the search for actual-world learning for undergraduates (Catacutan & Tuliao, 2020). Workstations give undergraduates the acquaintance with the upcoming place of work and chances to discover precisely how they are placed in terms of graduate information, expertise, and competences. There are several justifications for building industrial attachment into the academic curriculum of universities and institutions of higher learning. It is an exercise that benefits students through gaining of practical experience (Bukaliya, 2012), improvement in their selected areas of study (Lubbers, 2000) and understanding of the application of theories in the real business environment (Cook et al., 2004).

LITERATURE REVIEW

Concepts and Theories

Accounting education and practical training

The educational level and expertise of a country's workforce determine the level of accelerated economic growth of that nation to a very large extent (Omodero, 2019). Education has been defined by Omodero and Nwangwa (2020) as "a method by which the basic information and knowledge are obtained through the means of tutoring and book studying". However, several studies (Warinda, 2013; Catacutan & Tuliao, 2020) have shown that students

under instruction are at risk if there is no practical training provided to them in their course of training. This practical training is adopted by university faculties such as colleges of education, engineering and school of medicine due to the peculiar and experimental nature of the programmes. Therefore, the same applies to accounting education which seems incomplete without valuable exposure to the use of accounting software, assembling and inputting of numerical data to produce accounting information. Also, understanding of how numerous firms' raw data are later turned into useful information, such that various accounting information users would eventually find it helpful in their different applications (Omodero & Okafor, 2020). One of the significant challenges contributing to the failure of accounting students is the complexity of the content of accounting courses (Omodero, 2020). The complex range of accounting courses requires practical exposure to increase students' rate of assimilation. For instance, taxation and its computation could appear very complicated. Still, when a student gets involved in the data gathering and information computation for tax purposes, the multifaceted scenario will be significantly dismantled and level of comprehension is improved.

Industrial training (IT) benefits to students

According to Catacutan and Tuliao (2020), industrial training functions as a mechanism that accelerates the employability of students after completing their university education. There is a universal consensus that on-the-job training enhances the marketability of fresh graduates in the labour market. Thus, since learning takes place in diverse ways and methods, industrial activity is adjudged a significant aspect of education of students in the institutions of higher learning (Laguador, 2013; Batool et al., 2012). Due to the interconnectivity between theory and practice, classroom learning and actual industrial working experience, it is very suitable that students are permitted to obtain the real practical knowledge that complements the classroom theoretical education. The exposure of students to the real-life working environment will help to bridge the gap between theory and practice in the career life of students (Laguador, 2013; Batool et al., 2012). Industrial training provides students with an opportunity to acquire more knowledge about the profession they would soon be part of, its ethical values and the ways to obtain the required technical competence (Edward Beck & Halim, 2008; Ylagan, 2013). The fact is more realistic in the accounting profession, which has a lot to do with the development of technical skills that would make the young accountant very marketable in the employment market.

According to Celik (2005), practical experience leads to permanently acquired knowledge. The reason is that, during IT, students have the ample opportunity to put into practice the theoretical knowledge obtained from the classroom (Swindle & Bailey, 1984). At the same time, the practical understanding of the theories learnt cannot be demonstrated in the school for better performance (Beard, 1998; 2007). Other skills IT students obtain during the exercise include exposure to new technology (Mihail, 2006; Mohd Jaffri et al., 2011). There is also career path consciousness (Warinda, 2013), self-confidence (Mohd Jaffri et al., 2011), the maturity of the mind (Cook et al., 2004), problem-solving skills (Burnett, 2003) and networking (Mohd Jaffri et al., 2011). There is also social life enhancement through teamwork, assignments, meetings with clients and other events organizations host during the IT period (Lubbers, 2000). The opportunity students on IT have to meet with people of different social class boosts their self-worth and drives away intimidation. It also avails them the opportunity of making public speeches and explaining issues about the assignments they undertake during their IT.

Industrial training importance to institutions of higher learning

The institutions also derive maximum benefits from industrial training (IT) of students. One of the services is that IT strengthens the relationship between the corporate world and the Institutions of Higher Learning (Mohd Jaffri et al., 2011; Gerken et al., 2012). The Institutions of Higher Learning obtain responses from the IT students' employers which helps to facilitate program enrichment. The feedback from employers enables the authorities of the universities, polytechnics and colleges to ensure that the academic curriculum is well enhanced and sufficiently relevant to match with dynamic industry changes (Mohd Jaffri et al., 2011; Walker II, 2011).

Industrial training importance to employers

The importance of industrial training to employers, especially during their peak period is that it reduces the cost of labour (Divine et al., 2007). The cost of hiring IT students is not exorbitant. Thus employers leverage on them when and where they need more hands to handle some tasks. Sometimes, IT students are absorbed without cost. Employers use their discretion to provide them with launch and transport allowances. Furthermore, in the course of working with the IT students, employers do have the opportunity of identifying the highly talented students that can be employed after graduation (Divine et al., 2007). The importance of this is that employers will not need to incur job advertisement cost to hire them since they already have their details and contacts.

Selected Empirical Studies

Cord et al. (2010) explored the learning input of students' reflection-based assessments in an innovative and flexible internship program based on an e-learning structure. The study confirmed that internship enhanced accounting students' work preparedness and professional career choice. There is also an improvement in their skills, understanding and application of accounting theories and principles through the internship program. Warinda (2013) evaluated the internship experience of 93 students who benefited from the internship program formally introduced by the University of Zimbabwe as part of the requirements in completing the Bachelor of Accountancy degree program. The study considered the student's career, soft skills, incentives and technical skills obtained in the process. The findings revealed that the students generally acknowledged the fact that they benefited greatly from the internship exercise.

Thilakerathne and Madurapperuma (2013) examined the effect of accounting students internships on subsequent academic performance in one of the national universities in Sri Lanka. The study evaluated the post-internship course unit performance of students who underwent the industrial training. The findings revealed that internship actually impacted positively and significantly on their general academic performance. Megat Mohd Nor and Ismail (2015) used secondary data obtained from the database of a University in Malaysia to examine the academic performance of accounting students who underwent Industrial Training. The data comprised a list of students who participated in the practical training, their GPA, CGPA and results on major accounting courses. The findings indicated that industrial activity had a significant positive impact on the academic performance of accounting students.

Catacutan and Tuliao (2020) assessed the effectiveness of the on-job training program organized by the Departments of Accounting and Business Administration of the University of Saint Louis, in the Northern Philippines. The study sampled the opinion of 142 undergraduate students within the 2018-2019 academic year. The students used in the study had participated in the on-the-job training exercise, which involved both public and private institutions. The study revealed that the internships program could practically educate students to be well prepared for real working life. The course also establishes that on-the-job training enhances the academic performance of the students who got involved in the internship program.

Thokozani and Manto (2020) focused on the new employability skills required of learners to succeed in the Civil Technology Field in the 4IR Era. The study used an explanatory sequential mixed-method which combined both quantitative and qualitative research techniques. The significant finding was that Civil Engineering Technology Teachers had the knowledge of the industry requirements in the 4IR Era, but could not develop the students to keep pace with the industry new changes. The study established that the deficiency was caused by numerous personal and administrative challenges surrounding the Teachers.

MATERIALS AND METHODS

The study made use of descriptive research design which allows numerical collection of data which comprehensively and accurately describe the situation under study. The data were collected from the students, employers and lecturers. The students were 50 in number and had completed their industrial training in 2017-2018 academic session. The responses were sought from them due to the significant improvement in their academic performance after their industrial training experience. The survey made use of a questionnaire to assess the evaluation of the industrial training programme using responses from students, lecturers and employers. The question comprised 21 questions which were arranged to address seven key information required from each group (students, employers and lecturers). The purpose is to determine the effectiveness of accounting students' industrial attachment programme. Thus, the rating scale applied includes: 5 = Excellent; 4 = Very Good; 3 = Good; 2 = Weak; 1 = Very Weak. The qualitative rating parameter is specified in Table 1, as shown below.

Scale	Qualitative Rating
4.01-5.00	Excellent
3.50-4.00	Very Good
2.50-3.49	Good
1.50-2.49	Weak
1.00-1.49	Very Weak

Source: Research output, 2020

RESULTS AND DISCUSSION

The number of responses on each parameter used indicates the total number of respondents confirming the effectiveness of the industrial training exercise of the accounting

students on their academic output. Thus, their productivity is appraised and rated as excellent, very good, good, weak or very weak. On the part of the employers, the items included in the questionnaire would help to establish the suitability of the work environment to enable training success. Their responses would allow the study to authenticate the availability of adequate facilities and total training package the Firm has to enhance proper on-the-job training and a better understanding of accounting courses. Table 2 shows the number of employers used in the study.

TABLE 2 DISTRIBUTION OF EMPLOYERS BY GENDER		
Gender	Number	Percentage (%)
Male	15	60
Female	10	40
Total	25	100

There is total number of 10 female respondents which represents 40% of the total responses received from the survey. There are also 15 male respondents which represent 60% of the responses obtained from the survey exercise. Therefore, both the female and the male respondents make up the total number of 25 respondents which is 100 percent.

TABLE 3 DISTRIBUTION OF LECTURERS BY GENDER		
Gender	Number	Percentage (%)
Male	12	60
Female	08	40
Total	20	100

From Table 3, the number of lecturers that participated in the survey is 20 and 12 are male instructors, while 8 represent the female teachers. The male lecturers represent 60% of the distribution, while the female instructors make up 40% of the total number. Both male and female respondents make up 100% of the responses collected from lecturers. These lecturers are specifically selected because they are directly involved in the academic training of the accounting students that participated in the industrial activity of the 2017-2018 academic session.

TABLE 4 DISTRIBUTION OF ACCOUNTING STUDENTS BY GENDER		
Gender	Number	Percentage (%)
Male	30	60
Female	20	40
Total	50	100

Source: Research output, 2020

The accounting students that participated in the industrial training of the 2017-2018 academic year are 50, representing 100 per cent of the responses received. Out of this number, 20 males show 40% of the answers and 30 males which offers 60% of the responses. These

students were chosen due to the significant academic progress and excellence witnessed in their outputs after the industrial training (Table 4).

	Excellent (5)	Very Good (4)	Good (3)	Weak (2)	Very Weak (1)	Total Number of Respondents
Students knowledge of accounting before Industrial Training	0	3	12	7	3	25
The extent of practical exposure during Industrial Training	19	4	2	0	0	25
Students level of assimilation during Industrial Training	16	5	3	1	0	25
Students response to assigned duties during Industrial Training	15	5	2	2	1	25
Availability of facilities in the Firm to enhance learning	20	3	2	0	0	25
Training compliance to GAAP and NUC Institutional curriculum for accounting programs	24	1	0	0	0	25
Appropriateness of the Industrial Training to an Accounting Program	24	1	0	0	0	25

Source: Research findings, 2020

	Excellent %	Very Good %	Good %	Weak %	Very Weak %	Total Response %
Students knowledge of accounting before Industrial Training	0	12	48	28	12	100
The extent of practical exposure during Industrial Training	76	16	8	0	0	100
Students level of assimilation during Industrial Training	64	20	12	4	0	100
Students response to assigned duties during Industrial Training	60	20	8	8	1	100
Availability of facilities in the Firm to enhance learning	80	12	8	0	0	100
Training compliance to GAAP and NUC Institutional curriculum for accounting programs	96	4	0	0	0	100
Appropriateness of the Industrial Training to an Accounting Program	96	4	0	0	0	100

Source: Research findings, 2020

The result of the study based on employers' evaluation of students is displayed on Tables 5a and 5b. The Table 5a reflects the qualitative rating of students' industrial training experience and confirmation of the availability of facilities to enhance learning. The Table 5b provides information as regards the percentage grading of the industrial training performance by employers. From Tables 5a and 5b, 24 out of the 25 employers confirmed that the industrial training package complied with Generally Acceptable Accounting Practice (GAAP) and Nigerian National University Commission (NUC) curriculum for accounting programs in Institutions of Higher Learning. That means, based on the rating of about 96% of employers, industrial training package does not conflict with the provisions of regulatory authorities and generally accepted accounting standards. On practical exposure, about 76% of employers established that students on IT gained sufficient valuable exposure. From table 5a and 5b, 80% of the employers affirmed the availability of facilities in their organizations to enhance learning. Most importantly, the appropriateness of the Industrial Training to an Accounting Program was confirmed by 96% of the employers.

Tables 6a and 6b reflect the students' assessment of the industrial training experience. 23 out of 50 students believed that their industrial training excellently exposed them to a real-life practical situation. At the same time, 14 considered it very good, and 10 rated the exposure to be merely right for them. In summary, 46% agreed that the exposure to real-life situation gained through IT was excellent. About 28% adjudged it to be very good while 20% claimed it was good. On personal development assessment, 42% confirmed they experienced personal development excellently, 26% rated it very good while 24% assessed the IT program good for personal development and growth. On a general note, IT exercise provided the students to find their self-worth and continued to keep pace with it.

TABLE 6a						
ACCOUNTING STUDENTS' RATING OF INDUSTRIAL TRAINING BENEFITS						
	Excellent (5)	Very Good (4)	Good (3)	Weak (2)	Very Weak (1)	Total Number of Respondents
Exposure to the real-life practical situation	23	14	10	2	1	50
Opportunity for personal development	21	13	12	1	3	50
The extent of technical competence acquired	22	17	3	3	0	50
Development of unique skills and confidence	35	10	5	0	0	50
Improvement of social life and teamwork	27	20	2	1	0	50
Understanding of work ethics	29	16	4	1	0	50
Self-motivation and a positive attitude to work	30	15	5	0	0	50

Source: Research findings, 2020

	Excellent %	Very Good %	Good %	Weak %	Very Weak %	Total Response %
Exposure to the real-life practical situation	46	28	20	4	2	100
Opportunity for personal development	42	26	24	2	6	100
The extent of technical competence acquired	44	34	6	6	0	100
Development of unique skills and confidence	70	20	10	0	0	100
Improvement of social life and teamwork	54	40	4	2	0	100
Understanding of work ethics	58	32	8	2	0	100
Self-motivation and a positive attitude to work	60	30	10	0	0	100

Source: Research findings, 2020

	Excellent (5)	Very Good (4)	Good (3)	Weak (2)	Very Weak (1)	Total Number of Respondents
Academic performance before Industrial Training	0	2	1	12	5	20
Educational productivity after Industrial Training	15	4	1	0	0	20
Students rate of assimilation of accounting courses prior to Industrial Training exercise	1	2	2	11	4	20
Students understanding of accounting courses after Industrial Training	17	2	1	0	0	20
Ethical behaviour of students and level of academic independence after Industrial Training	18	1	1	0	0	20
Students commitment to studies and assignments after Industrial Training	16	2	2	0	0	20
Level of participation in class and preparedness for exams after Industrial Training	17	2	1	0	0	20

Source: Research findings, 2020

The study also confirmed that after the IT program, the students that participated gained technical competence developed their skills and confidence. It was confirmed that understanding of work ethics was well-grounded as they could easily mix up and work as a team. As a result, many were well-motivated and began to demonstrate the right attitude towards work. These findings confirm that industrial training provides students with skills (Burnett, 2003), technical competence and exposure to new technologies (Mihail, 2006; Mohd Jaffri et al., 2011) and self-confidence (Mohd Jaffri et al., 2011).

TABLE 7b						
LECTURERS' PERCENTAGE RATING OF ACADEMIC PERFORMANCE OF ACCOUNTING STUDENTS THAT PARTICIPATED IN INDUSTRIAL TRAINING						
	Excellent %	Very Good %	Good %	Weak %	Very Weak %	Total Response %
Academic performance before Industrial Training	0	10	5	60	25	100
Educational productivity after Industrial Training	75	20	5	0	0	100
Students rate of assimilation of accounting courses prior to Industrial Training exercise	5	10	10	55	20	100
Students understanding of accounting courses after Industrial Training	85	10	5	0	0	100
Ethical behaviour of students and level of academic independence after Industrial Training	90	5	5	0	0	100
Students commitment to studies and assignments after Industrial Training	80	10	10	0	0	100
Level of participation in class and preparedness for exams after Industrial Training	85	10	5	0	0	100

Source: Research findings, 2020

Tables 7a and 7b categorically state the lecturers' assessment of the 50 students that participated in the industrial training exercise in the 2017-2018 academic year. From the result on Tables 7a and 7b, the performance of the students greatly improved after the industrial training exercise. Judging from the rating column bearing excellent, all the lecturers believed that the students' performance was not very impressive before the IT they underwent. The students' post-IT performance was outstanding and commendable. The majority of the lecturers confirmed that the students' rate of assimilation of accounting courses such as taxation, financial and cost accounting accelerated. Above all, the general academic performance improved, and these students became very active in classroom learning. These findings are in agreement with the disclosures from the studies of (Cord et al., 2010; Warinda, 2013; Thilakerathne and Madurapperuma, 2013; Megat Mohd Nor and Ismail, 2015; Catacutan & Tuliao, 2020).

CONCLUSION AND RECOMMENDATION

This study focused on the usefulness of industrial training to accounting education with significant emphasis on accounting students. The survey involved 50 students who underwent IT exercise. To achieve the purpose of this study, we contacted the lecturers the students took their courses and the employers that engaged them during the IT period. The results showed how practical the usefulness of IT program is to students, employers and the institutions at large.

Therefore, this study recommends that Institutions of Higher Learning in Nigeria should be incorporate industrial training in the accounting program curriculum. However, this study suffered a shortage of recent empirical works. Thus, the research suggests more empirical studies in this subject area to enrich the availability of more literature for upcoming examinations. The study only used students from 2017-2018 academic sessions who participated in an industrial training exercise. We recommend further studies to expand the scope and consider other educational sessions not covered in this study.

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