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Availability and Utilization of Departmental Library for Quality Production of Graduates in Accounting Programmes of Universities in North East, Nigeria

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ABSTRACT

This study explored the availability and utilization of departmental libraries in universities in North east, Nigeria. The purpose of this study was to determine how management of library resources can be used to enhance the quality of graduates in accounting programmes of universities in North east, Nigeria. Three research questions and one hypothesis was formulated and tested at 0.05 level of significance. The study used correlational survey research design. The population of the study was 248 academic and senior non-academic staff in the department of accounting of universities in North east, Nigeria, while the sample size of the study was 75 academic and senior non-academic staff drawn by using multistage sampling technique. The instruments used for the data collection were a structured questionnaire titled "Management of Library Resources and Quality of Graduates in Accounting Programme Determination Questionnaire (MLRQGAPDQ)" and a checklist tagged "Checklist for Accounting Programme". The data collected were analysed using mean and standard deviation for answering the research questions and Pearson's Product Moment Correlation (PPMC) for testing the hypothesis; while percentage was used to analysed the checklist. The findings of the study include among others that most of the sampled institutions do not have a departmental library for their accounting programmes (48.3%). The study also revealed that there is a positive relationship between management of library resources and the quality of graduates produced in accounting programmes ($r(114) = 0.907$, $p < 0.05$). Thus, the study concluded that library resources may be used to enhance the quality of graduates produced in accounting programmes of universities in North East, Nigeria. It was recommended that departmental libraries should be created and encouraged by all stakeholders in accounting programmes for effective production of quality graduates in their department.

Keywords: Library, Departmental Library, Graduates, Accounting programme, North Eastern Nigerian Universities

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1. INTRODUCTION

In every academic organisation, library resources play a prominent role in supporting the educational system to fulfil its objectives. Okiy (2012) stated that library resources are at the centre of the academic excellence of all educational institutions as they help to provide the relevant information resources necessary for sustaining the teaching, learning and research functions of any institution. In agreement, Ukpanah, Ebong and Enang (2018) also opined that the library serves as the backbone to the educational, recreational and informational activities of the school. The quality of a university and its graduates is measured largely by the quality of its library, because of its unique role in the university system (Ukih, 2012). This therefore translates that there can never be the existence of a university without a library since the university is meant to teach and carry out research.

Successful educational system depends exhaustively on the availability, accessibility and utilization of information resources (Ternenge & Agipu, 2019). Earlier, Onuoha and Subair (2013) opined that the responsibility of supporting learning and research within a university is through the provision of information materials; which has always being that of the university library. Khan, Bhatti, Khan and Ismail (2014) also stated that students in higher education are to be provided with the facilities necessary for mastering the subject matter, techniques, skills, habits of thought, and methods of work in their chosen field. Lecturers also need library resources because they are repositories of knowledge that provide the vital underpinning for national development. This further shows the important of library resources in the teaching and learning process.

The availability of departmental library to any course of study will therefore help to provide a support system to the teaching, learning and research activities in that field of study. This is so because when library users (whether students or lecturers) visit the library; they tend to receive sufficient, significant and up-to-date information in print and non-printed forms for effective teaching, learning and research (Hussaini, Vashistha & Jimah, 2018). This should help to meet their information needs, allowing them to make important decisions. However, literature and observation suggest a decline in library usage as some students have not been taking advantage of the resources provided by school libraries (Ukih, 2012; Onuoha & Subair, 2013). Where such is the case, students especially in accounting programmes may find it difficult coping with the rigours of academics thereby struggling to become useful human capital after graduation. The absence and non-utilisation of departmental libraries by students and staff is a major concern to the researcher, which has necessitated the need for the study.

1.1 Problem Statement

Graduates, who are the products of universities, are expected to be of the utmost quality as they are vital to a nation's economy. But unfortunately, the Nigerian society has witness a shortfall in terms of quality graduates. Kayode (2015) opined that the recent graduates produced by Nigerian universities appears not to be meeting demands of the labour market and that's why they (i.e. the graduates) are been required to write entrance examinations to determine the credibility and quality of their certificates for employment or further studies.

In an earlier study, Oyesola (2013) noted that accounting degree programmes in Nigeria for instance contain some inconsistencies in its services as the number of students admitted; do not match with the number of students who secure employment upon graduation. More so, the non-availability of printed and non-printed materials in the departmental library, inadequate funding and low motivation of the human resources contributes to the half-baked graduates, who are mostly trained by unwilling and unmotivated lecturers (Akpan, 2012; Okeke, 2013; Onuoha & Subair, 2013; Hussaini, et al., 2018).

Due to the fact that there is a dearth of research on availability and utilization of departmental library and its role in helping to produce quality graduates in the university system. The researcher set up this study to ascertain the extent to which departmental library are used to enhance the quality of graduates produced in North Eastern Universities in Nigeria, with a particular focus on accounting programmes.

Specifically, the objectives of this study were to determine;

1. The availability of departmental library in accounting department of universities in North East, Nigeria.
2. The utilization of library resources for quality production of graduates in accounting departments of universities in North East, Nigeria.
3. How quality graduates are produced in accounting programmes of universities in North East, Nigeria.

1.2 Research Questions

This study raised the following research questions to guide the study:

1. How available are library resources in accounting programmes of universities in North East, Nigeria?
2. How are library resources used in accounting programmes of universities in North East, Nigeria?
3. How are graduates produced in accounting programmes of universities in North East, Nigeria?

1.3 Research Hypothesis

Ho: There is no significant relationship between the utilization of library resources and quality of graduates in accounting programmes of universities in North East, Nigeria.

2. LITERATURE REVIEW

Generally, a library can be defined as an institution responsible for the acquisition, organization and storage of recorded knowledge in various media for study, research and consultation (Ternenge & Agipu, 2019). Academic libraries support the teaching and research needs of institutions they serve (Chalukya, 2015). According to Okiy (2012), library resources are the centre of the academic excellence of all educational institutions as they help to provide the relevant information resources necessary for sustaining the teaching, learning and research functions of any higher institution. Therefore, a library is a place within a school environment, where a collection of books, materials, journals and other source of information are stored for the purpose of aiding the teaching and learning process in the institution.

A qualified library therefore provides more comprehensive knowledge and information for teachers and students. It stimulates the development of readers' innovative personalities, and drive the development of divergent thinking (Yang, 2011). The library then holds the responsibility of ensuring that the use of its information sources, resources and services are available for the users' maximized benefit (Chalukya, 2015). They provide printed and non-printed materials to facilitate learning (Aju & Karim, 2014). However, contemporary libraries maintain collections that include not only printed materials such as manuscripts, books, newspapers, magazines, journals government documents, abstracts indexes and grey literature such as projects, but also art reproductions, films, sound and video recordings, maps.

The objectives of school or departmental libraries include;

a) To encourage the development of skills in reading
b) To promotes reading habits and literacy appreciation
c) To support the school curriculum
d) To inculcate intellectual development.
e) To develop students' research abilities
f) To help the students become creative, informed and knowledgeable.
g) To serve as instructional laboratories for learning
h) To provide books and other materials of pressure and information.
i) To introduce students to the wonderful world of imaginative literature, through storytelling, books, talks and reader's guidance.
j) To help students develop abilities and habits of purposefully using books and libraries in attaining the goals of living.

2.1 Accounting Programmes in Nigeria

The accounting education system in Nigeria is the training and production of accountants in Nigeria, which is carried out by both the tertiary institutions and professional bodies. Anao, (2009) in Okafor (2012) noted that the accounting programmes in Nigerian universities incorporates a package of instructional programmes designed to educate "would be" accountants, to make them versatile and adaptable to any of the numerous roles they may be called upon to play after graduation.

The undergraduate accounting programme in Nigerian universities lasts for four (4) years during which students are taught courses such as; Financial accounting, Management accounting, Accounting information system, Taxation, Public sector accounting, Auditing, Financial management etc. while the major accounting fields include; business accounting, government accounting, social accounting, auditing and taxation, all of which aid in economic planning, project appraisal, capital formation and so on (Okolie & Arowoshegbe, 2014). The field is set to produce Accountants in various field of the economy such as Tax Authorities; Auditing; Management; Banking Sector; Finance & Investment; Public Sector and so on.

2.2 Historical Development of Accounting Education in Nigeria

According to Coker (1990) the development of accounting in Nigeria can be traced to the time when the Companies Ordinance of 1922 was enacted. To this brought about the training of able bodied men in the counting and records keeping of financial statements used during the colonial era. The local accountants as they were called back then were trained on the job. However, some of them left the country to study accounting and accounting related courses, while those who did not travel abroad took the external examination of the Institute of Chartered Accountants of England and Wales to gain professional recognition.

The Institute of Chartered Accountants of England and Wales therefore began the development of the profession in the country even before independence in 1960. This later developed into professional training of accountants when the first indigenous accountant`s certification body – the Institute of Chartered Accountants of Nigeria (ICAN) was incorporated in 1965. ICAN enjoyed the monopoly of accounting professionalization for well over two decades until other professional bodies such as Association of National Accountants of Nigeria, Chartered Institute of Taxation of Nigeria (CITA), the Chartered Institute of Cost and Management Accountants (CICMA) and the Institute of Certified Public Accountants of Nigeria (ICPAN) joined in because of bridging the ever widening gap between the national demand for and supply of qualified and certified accountants (Uche, 2007).

Okafor (2012) noted that the university based accounting education was started by the University of Nigeria in 1961 when it opened its doors to the very first batch of university undergraduate accounting students in Nigeria. The number of universities in the country has increased very substantially, so has the number of universities offering degree programmes in accounting. As at 2011, there were 118 universities in the country. Of these 49 were offering first (B.Sc.) accounting degree programmes. The average intake per accounting department per academic session is about 200.

Most of the Federal and State owned universities offer post graduate level accounting programmes including the Master of Business Administration (MBA) with specialization in accounting, the Master of Science (M.Sc.) and the Doctor of Philosophy (Ph.D.) in accounting. Specifically in the North East, Nigeria, all the universities totally thirteen (13) that includes both private and public as at the 2016/2017 session currently offers a course in Accounting programme, with an average of about 300 students were admitted at the beginning of the session.

2.3 Library Resources and Quality of Graduates in Accounting Programmes

Yang (2011) noted that quality education means to not only enlarge students' scope of knowledge but also train their innovative abilities. Quality education also refers to the different ways of stimulating people's inner potentials, give full play to students' initiative spirits, and develop students' personalities. Quality education associates closely with libraries; as an excellent educational program cannot be developed without the support of a well-stocked library (Ternenge & Agipu, 2019). In quality education, libraries hold a more important position and importance. Libraries are the place with collected human cultural information resources, and accumulated knowledge and experiences, and the place starting scientific and technological innovations. Libraries, together with teaching staff and facilities and equipment, are the "three backbones" for tertiary education. Libraries shoulder an important task serving college teaching and research. In tertiary education, libraries are the extension of class teaching. They are the second class for students.

They stand for the level of school spiritual and cultural construction. Libraries help students to improve and expand their knowledge by rich stored resources, creating a quiet and harmonious study fields with elegant and nice environment, and civilized reading atmosphere. Besides, libraries are responsible for advocating a healthy and active cultural idea (Onifade, Ogbuiyi & Omeluzor, 2013).

A qualified library can provide with more comprehensive knowledge and information for teachers and students, stimulate the development of readers' innovative personalities, and drive the development of divergent thinking (Yang, 2011). As Onifade, et al. (2013) stated that no high-quality library, no high-quality education. With these it is essential that the department of accounting must have a departmental library that will stock books, journals, inventory, magazines, data, research works, thesis etc. that are relevant to all its programmes offered in the department. Also importantly, these materials in the library must regularly be updated to help both the academic staff and the students acquired knowledge that is beyond the classes. Therefore, to emphasize on the function of libraries in quality education is very necessary (Yang, 2011).

Library can thus be used to cultivate high-quality talents and also develop scholars.

- Libraries are the best place for cultivating students' morals
- Libraries are the important front for improving students' scientific and cultural quality
- Libraries are the effective helper for developing professional technology education
- Libraries create favourable conditions for improving students' comprehensive quality

Apart from the function listed above, there is a need to have a departmental library to assist both staff and students in accounting programmes. As Ahmed (2009) noted that there are cogent reasons for establishing a departmental library. The departmental libraries emanated as a result of the fact that colleges and universities are growing in size and departmental buildings erected are no longer immediately adjacent to the central library, thus becoming much problematic for the main library to provide satisfactory services (in form of making available and accessible information carriers) to the whole community.

The effort of dispersing the increased load of centralized service which is too complex as a natural consequence of size is another reason. In addition, the development and expansion of departmental collections located outside the central library and the sheer need of supplementary materials and reader's space, which cannot be satisfied by the central library but can be provided in departmental or college building. This will surely help to develop students' ability for reading and learning.

3. METHODOLOGY

The documentary and correlational survey research designs were used to collect data for this study. The area of the study is North East, Nigeria, which is made up of Adamawa, Bauchi, Borno, Gombe, Taraba and Yobe states. The target population for this study comprised of 243 academic and senior non – academic staff in the department of accounting at 13 universities in the North East, Nigeria. The sample of the study consisted of 75 academic and senior non–academic staff, which was selected using multistage sampling technique that comprised of the following; Stratified sampling technique was used to select five (5) universities based on the type of ownership. That is; two federal, two states and one private university out of the thirteen universities in the North East, Nigeria.

Purposive sampling technique was used to select two (2) particular states that have the full characteristics of the population. These are Adamawa and Gombe states respectively. The researcher used a questionnaire and a checklist as the instruments for data collection, which formed the main source for the primary data while, the secondary data was obtained from the internet, newspapers, journals, government publications and magazines as they relate to the study.

The questionnaire was titled *"Management of Library Resources and Quality of Graduates in Accounting Programme Determination Questionnaire (MLRQGAPDQ)"* from lecturers and the top managements in the department of accounting. The questionnaire that was used to collect data was used to answer research question 2 and 3 and had different items with each item given options in a five Likert response scale letters; "SA" for Strongly Agreed, "A" for Agreed, "UD" for Undecided, "D" for Disagreed and "SD" for Strongly Disagreed. These letters were assigned values as 5,4,3,2, and 1 respectively with five (5) as the highest score, standing for SA and one (1) as the lowest score representing SD. Finally, the checklist titled "*Checklist for Accounting Programme"* was employed to answer research question 1and also to verify the availability of physical facilities in the various accounting departments of the sampled universities in line with NUC standard.

Four research experts (two each) from the department of Science Education and department of Accounting from the Modibbo Adama University of Technology Yola validated the research instruments. The Cronbach – Alpha method was used to determine the reliability of the instruments used in the study. The overall reliability co-efficient obtained for the MLRQGAPDQ was 0.899. Out of the seventy five (75) questionnaires administered, only fifty eight (58) of them were useful for the study. The research question two and three were answered using descriptive statistics of mean and standard deviation and real limits of numbers while Pearson's Product Moment Correlation (PPMC) was used to test the hypotheses at 0. 05 level of significance. The checklist was also analysed in a tabular form using percentages. The decision rule for the research questions was determined as follows; 4.5 – 5.00 was accepted as "SA", 3.0 – 4.49 was accepted as "A", 2.5 – 2.99 was accepted as "UD", 1.5 – 2.49 was accepted as "D" and 0 – 1.49 was accepted as "SD". While the decision rule for the hypothesis was reached with a positive or negative result meaning positive or negative relationship between the two variables and a zero score meant no relationship.

4. RESULTS

Research Question 1:
How available are library resources in accounting programmes of universities in North East, Nigeria?

Table 1: Percentage of the available departmental library resources used in accounting programmes in North East, Nigeria Universities

Sampled Population	Printed Materials	Printed E-Books	E-Journals	Personal Computers
AUN, Yola	0%	0%	100%	100%
ADSU, Mubi	0%	0%	0%	0%
GSU, Gombe	100%	100%	100%	66.7%
FU, Kashere	0%	0%	100%	0%
Mautech, Yola	100%	100%	100%	0%

Table 1 shows the summary of the available library resources in each department of the sampled population. The checklist revealed that, most of these institutions do not have a departmental library to begin with, with a significant reliance on the institution's central library. Only, the department of accounting in Gombe State University and Modibbo Adama University of Technology, Yola currently has a departmental library for their students and staff with 100% but only American University of Nigeria, Yola and Gombe State University provides their students computer facilities to aid their studies in the school with 100% and 66.7% respectively.

Research Question 2:
How are library resources used in accounting programmes of universities in North East, Nigeria?

Table 2: Mean and standard deviation on the utilization of library resources in accounting programmes of universities in North-east, Nigeria

S/N	ITEMS	N	Mean	S.D	Remark
1.	The departmental library can be easily accessed by students?	58	3.08	1.08	A
2.	Most of the library materials like textbooks, journals, furniture etc. are mostly out-dated.	58	3.00	0.93	A
3.	The department library also offers students of the department e-library services through the use of a computer and internet services?	58	2.37	1.31	D
4.	The e-books in the school library are effectively monitored against plagiarism either from staff or students?	58	2.24	1.26	D
5.	There is a healthy relationship between the departmental library and the university library that easily aids the transmission of new and vital information on the accounting field.	58	2.82	1.01	UD
6.	Projects written by students are well kept in the departmental library	58	3.05	1.26	A
	Grand Mean		**2.76**	**1.09**	**UD**

Key: S.D = Standard Deviation; A = Agree; UD = Undecided; D = Disagree

Table 2 shows that the respondents were undecided about the availability of library resources. With a grand mean of 2.76 and standard deviation of 1.09, the Table shows that departmental library have not been fully provided for enhancing the quality of graduates produced in accounting programmes of universities in North east, Nigeria.

Research Question 3:
How are graduates produced in accounting programmes of universities in North-east, Nigeria?

Table 3: Mean and Standard deviation of how quality graduates are produced in accounting programmes of universities in North-east, Nigeria

S/N	ITEMS	N	Mean	S.D	Remark
1.	Academic policies and procedures are drawn up to help produce quality graduates in accounting?	58	4.10	0.78	A
2.	The employment of sufficient staff for accounting programmes will help ensure the production of quality graduates?	58	4.29	0.72	A
3.	Consideration of lecturers' area of specialization before course allocation will help produce quality graduates in accounting programmes?	58	3.48	1.20	A
4.	Modern equipment such as electronic boards, projectors are necessary for the production of quality graduates in accounting programmes?	58	4.32	0.88	A
5.	Students' plagiarism of library materials will negatively affect the quality of graduates produce in accounting programmes?	58	3.69	1.26	A
6.	Quality funding of the accounting programme by the university management will guarantee quality graduates to be produce by the department?	58	4.46	0.65	A
	Grand Mean		**4.06**	**0.84**	**A**

Key: S.D = Standard Deviation; A = Agree; UD = Undecided;

Table 3 shows that all the respondents agree to all the items on research question 6. With a grand mean of 4.06, the Table shows that quality graduates can be produced in accounting programmes of universities in North east, Nigeria through adequate academic resources, human resources, physical facilities, library and financial resources.

Research Hypothesis:
There is no significant relationship between the management of library resources and quality of graduates in accounting programmes of universities in North East, Nigeria.

Table 4: Pearson's Product Moment Correlation (PPMC) Analysis on Library Resources and Quality of Accounting Graduates

Variables	N	$\overline{X}$	SD	df	r	sig	Remark
Library Resources	58	2.76	1.10				
				114	0.907	0.000	Reject
Quality of Accounting Graduates	58	4.06	0.84				

Key: $\overline{X}$ = Mean; S.D = Standard Deviation; df = degree of freedom; r = PPMC

Table 4 shows that the management of library resources correlate with the quality of accounting graduates as, r (114) = 0.907, $p < 0.05$. With this result, the null hypothesis (Ho) is thus rejected. This implies that there is a significant relationship between the management of library resources and the quality of graduates produced in accounting programmes of universities in North East, Nigeria.

4. DISCUSSION OF FINDINGS

Table 1, which showed the result of the checklist, revealed that most of the sampled institutions do not have a departmental library for their accounting programmes. This finding was in agreement with Ahmed (2009) study that most departments in Nigerian tertiary institutions do not have departmental libraries for the enhancement of the quality of their students and staff. Secondly, the study also found out that departmental library have not been fully provided for the enhancement of the quality of graduates in accounting programmes of universities in North east, Nigeria with a grand mean of 2.76.

This finding concurred with Onuoha and Subair (2013) and Khan, Bhatti, Khan and Ismail (2014) that availability of library resources could help to improve the quality of graduates produced in tertiary institutions. Although, the findings disagree with that of Ajayi, Shorunke and Aboyade (2014) who discovered that availability and usage of library resources do not match together in most institutions as there are many resources in the library that students and staff doesn't know about, and as such cannot contribute to their performances in the school.

Thirdly, the study found out quality graduates can be produced in accounting programmes of universities in North east, Nigeria through adequate academic resources, human resources, physical facilities, library and financial resources with a grand mean of 4.06. This finding concurred with Mamman (2010) who found out there was significant relationship between educational resources and students' academic achievement while Akinfolarin, Ajayi and Oloruntegbe (2012) finding that availability and adequacy of resources go a long way in achieving school or organisational specific goals and objectives. Although, the findings disagree with that of Bello (2013)'s study that there is a dearth of physical and library resources in most institutions that would help to facilitate the production of quality graduates.

Finally, the research hypothesis revealed that there was a significant positive relationship between the management of library resources and the quality of graduates produced in accounting programmes of universities in North east, Nigeria, hence hypothesis 4 was rejected. The finding was in line with Krista, Fransen and Nackerud (2013) and Ukih (2012) who found out that that when libraries are well stocked with relevant materials, then lecturers and students will regularly use the library to improve their knowledge in a subject area that can transmit to quality teaching and indirectly quality graduates can then be produced.

The findings also disagree with Popoola (2008) who found out that there is a difference in faculty awareness of available library information resources and services.

5. CONCLUSION

Based on the findings and discussions of this study, the following conclusions were drawn; that library resources can or cannot be used to enhance the quality of graduates that will be produced in accounting programmes of universities in North east, Nigeria. The results of the checklist also revealed that most of the department of accounting sampled does not have a departmental library which can deter the quality of graduates produced in these institutions.

However, the study recommends the following;

1. Departmental libraries should be created and encouraged by all stakeholders in accounting programmes for effective production of quality graduates in their department.
2. Lecturers and especially HODs in accounting department should ensure they engaged their students with works that will continually require their usage of library resources especially for institutions that already have departmental library.
3. Lecturers should also encourage students' use of library through standard assignments that requires them to use the library.
4. Seminars and other enlighten programmes on library usage should be carried out in the department of accounting to help reinforce staff and students' use of the departmental library
5. Departmental head and departmental librarian should also ensure that there is a healthy relationship between the departmental library and the main university library.

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