International Journal of Modern Innovations & Knowledge (IJMIK)
ISSN: 2734-3294
Available on-line at: www.ijmik.com

Volume 1 / Issue 1 / 2020

Integration of Social Media Technologies in the Teaching of Accounting Education Courses in Rivers State University

[1]Prof. Akpomi, Margaret E. & [2]Smart, Aniedi I.
Department of Business Education, Rivers State University, Port Harcourt.
Corresponding Author's Email: shinesparkle2016@gmail.com

Corresponding Author: ***Smart, Aniedi I.,*** *Department of Business Education Rivers State University, Port Harcourt*

Citation: Akpomi, M.E. & Smart, A.I. (2020). Integration of social media technologies in the teaching of Accounting Education courses in Rivers State University. *International Journal of Modern Innovations & Knowledge, 1(1)*; 78 - 93

Abstract

This study was aimed at investigating the integration of social media technologies in the teaching of Accounting Education courses in Rivers State University, Port Harcourt, Nigeria. Two research questions were posed, and two null hypotheses were tested in the study. Descriptive survey design was adopted for the study. An instrument tagged "Integration of Social Media Technologies in the Teaching of Accounting Education Courses in Rivers State University" was used to collect data from the respondents. Copies of the instrument were given to three experts in Measurement and Evaluation for face and content validity. The questionnaire was subjected to reliability analysis after 6 lecturers and 20 students outside the sample were administered with the item and an index of 0.72 was derived. Due to the manageable size of the population, the entire population of the lecturers and postgraduate students were used for the study. The instrument was administered to 4 accounting education lecturers and 19 postgraduate accounting education students in the University. Collected data were analyzed using Mean, and Standard Deviation. The result of the analysis revealed that the integration of social media technologies plays a vital role and to a high extent utilized in the teaching of accounting education courses in the university. The following recommendations were made; the University and department, should be active in many social media platforms available and the University's accounting education department should widen the areas of their social media facilities curriculum coverage so that accounting educators and the students can meet labour market demands.

Keywords: Integration**,** Social Media Technologies, Facebook, Twitter, Accounting Education Courses

Introduction

Due to the continuous increase in the use of new social media technologies in everyday life, the utilization of these technologies in learning activities becomes a necessity. Although the e-learning platforms are utilized in institutions of learning all around the World including Nigeria, the educational methods, techniques and educational software tools do not always match the pace with the new information technologies. Social media sites are very popular, being accessed regularly by most students and teachers, but not yet considered an instrument for learning and teaching in our higher institutions. Social media sites are educational tools because students can use them for communication and social support as well as for discovering and sharing knowledge (Lee & McLoughlin, 2008). According to Stanciu, Mihai and Aleca (2012), tools for education provided through social networking sites offer specific advantages especially for distance learning, using an affordable and popular environment. Currently, online social networks are used by heterogeneous groups with different ages which tend to integrate more and more facilities offered by these networks in their daily lives. Because of their advantages in communication, these social networking sites have a huge potential for education. According to the London College of international business studies (2019), educational institutions are adapting these developments into their systems and relying on group resources and mechanisms to improve the student life. The use of social media in education provides students with the ability to get more useful information, to connect with learning groups and other educational systems that make education convenient.

Social network tools afford students and institutions with multiple opportunities to improve learning methods. Through these networks, you can incorporate social media plugins that enable sharing and interaction. Students can benefit from online tutorials and resources that are shared through social networks and LMS's (London College of international business studies, 2019). In a study conducted in 2007 by Kleiner, Thomas and Lewis in Romania regarding the development of educational Technologies, it was found that the reluctance of teachers is the key reason of non-integration of new technologies in teaching. Probably many teachers still consider social media sites as a kind of virtual playground for teenagers.

Social Media Technologies

Social media technologies were formerly designed for communication purposes and for improving information exchange among small groups of users. According to Boyd and Ellison (2007), Social networking sites have become astronomically very popular, and the number of users from a wide geographical area joined the groups and became regular clients. In general, the social networks sites provide users with a private virtual space where each one could build his own public profile and manage a list of links to other users' profile. The main role of social networks is to coagulate virtual learning communities within the scope of discussions on topics such as scientific subjects, virtual experiments, accounting and other aspects of learning. A major impact in promoting these activities focused on the concept of "social networking" is provided nowadays by the development of client applications for mobile devices which enhances their accessibility.

Facebook (facebook.com)

Founded in 2004 by Mark Zuckerberg, this social network site was formerly named 'The facebook.com' and was designed as a closed online social network, available only for Harvard University staff and students. Subsequently, network access has been extended to other universities and companies like Apple or Microsoft. Since 2006, Facebook provides free access regardless the membership in a university or company. The network is based on Web 2.0 technology and is available from any computer with Internet access, providing support for other several device types, including mobile devices, benefiting from optimized software interfaces, especially designed. Users can look up for their friends from around the world and can build their own profile that can be public or private. The profile could be changed at user will or, public profiles could be blocked by the administrators if other users are reclaiming the content. Each user can post messages or photos which, also, could be public or could be addressed to a specific group or users. More recently, Facebook also provide different types of games for the users' entertainment.

The main controversy which Facebook has been facing since the beginning concerns the respect for private life, given that information about user's privacy can be gathered for advertising purposes, by placing ads on the each user's page and several analyses are made by Facebook for his commercial partners in order to study the social behavior of each user (Negrila, 2010). Despite the worldwide spread of Facebook users, there are still countries in the Middle East (or even China) where Facebook is banned or limited. In terms of educational impact on higher education institutions, now there are several institutions registered on Facebook, but also students, parents and many groups specially created for finding school or university colleagues. On Facebook we find all forms of interaction between educational services providers, direct beneficiaries of education services, and why not, parents of students as stakeholders. These interactions can take several educational approaches for Facebook users:

(a) Learning for using Facebook.

(b) Using Facebook for learning.

(a) **Learning for using Facebook** could be consider a strange approach, but this is a concept which emerges from the users' incontestable interest in own information security and privacy in order to answer to questions such "What could happen when a student makes public his/her information on Facebook ?" On the facebookforparents.org website tips and good practices are available for parents, in order to keep safe, the children while they are surfing on Facebook pages. Things have gone further and there are software applications designed for data security which provide the option to deny access to Facebook to specific users of a given computer. However, a proper understanding of social networking concept and a proper evaluation of knowledge spreading potential could be an important step for decision makers in network security for many institutions.

(b) Regarding from the Using Facebook for learning point of view, teachers seem to be less convinced than students to use Facebook. The teachers' reluctance on using Facebook to communicate with students is not probably resulting from their conviction that using Facebook would not produce beneficial effects on learning, but from their concerns about security of information conveyed in social networking and high exposure on the Internet for teachers' privacy.

Onlinecollege.org (2009) stated that there are many possible uses of Facebook in education; stating about 100 ways to use Facebook in the classroom, in order to provide value to the educational process. The main features which recommend Facebook as a valuable tool which could be used in education are:

- Teachers can create custom list of students and manage groups of students on custom topics related to courses.
- Exchanging information through links, photos or multimedia content related to specific subjects.
- Creating surveys and quantifying the feedback.
- Using the online chat for direct communication between students and teachers.
- Publishing news on tests, exams or face to face meetings.
- Integrating Facebook with other collaborative services provided by other application (like Google docs).
- Using Facebook as a complement for an eLearning platform'

Twitter (twitter.com)

Twitter is a micro blogging service based on WEB 2.0 technology. The main characteristic of Twitter is the feature of transmitting short messages like SMS, up to 140 characters. Formerly, many users considered Twitter an alternative SMS service on the Internet. Being two years younger than Facebook, Twitter is online since 2006 at www.twitter.com. In the online community, the short messages transmitted through twitter are known as "tweets" and the users of Twitter "tweeters". In order to transmit a message, a user could directly access the twitter web site or could use a dedicated interface such: Twitpic, Digsby, Tweetdeck, etc. Several mobile phone operators from different countries allow the transmission of messages on Twitter network through SMS, using your mobile phone.

The basic concept for Twitter is to allow the users to publish their own notes on a personal Twitter account and, at the same time, to let them read messages posted by other users on their accounts. Each person could define a custom list of Twitter users and can follow notes posted by these people. Starting from these premises, the virtual space provided by twitter for micro blogging is used nowadays in many activities:

- Publishing news by newspapers or media agencies. There are several TV stations (like CNN or PROTV) which publish the latest news on Twitter, allowing users to be informed in the shortest time via mobile phone notifications.
- Promoting blogs. Many Twitter users have personal blogs and are using Twitter in order to promote their activity on a personal blog and to attract new visitors. Meanwhile on blog pages could be inserted Twitter widgets which foster the micro blogging.
- Promoting political activities. In recent years Twitter started being used extensively for political action: elections, protests, etc. There are countries according to Barry (2009) where large protests were coordinated on Twitter, when local authorities tried to censor the calls to protests in local media.
- Projects advertising by institutions
- Advertising cultural events.
- Launching books or web sites.
- Setting up surveys.
- Marketing.

Using a micro blogging service in the educational process may seem at a first glance cumbersome and inefficient, because the features that could be used in the educational process are not as complex as in the case of Facebook However, micro blogging network offers some advantages that can be emphasized in the educational processes:

- Tracking news about books, journals or treaties available in the libraries of educational institutions.
- Rapid spread of information about scheduled face to face meetings, exams, or seminars.
- Rapid spread of solutions to exercises, problems or specific controversies.
- Posting bibliographical notes or hyperlinks to scientific references by teachers and students
- Facilitate the solving of specific problems which may be easily solved in a group.

- Teachers can set also up surveys and collect feedback information.
- Short messages of 140 characters offer a high degree of conciseness and develop the ability of teachers and students to communicate in a more efficient way.

However, using a micro blogging platform in the educational process, whether it's Twitter or other platform, might lead to controversial situations because of the specific environment for conversations. Regarding Twitter, some negative aspects might be mentioned:

- Twitter does not allow users to define groups in order to design a structure of courses on topics of interest or to define specific groups of students as targets for messages. If a teacher coordinates several courses for different groups of students, spreading messages only on certain groups is difficult and information could become irrelevant.
- Rapid propagation of rumors (intentionally or not intentionally).
- Because of limited message size to 140 characters, users can get to make gross errors of expression.
- Messages could become a source of spam.
- Some students could prefer just to take advantage of others' work, posting notes from time to time just to look like they are working.

Latest demographic statistics proves that social networking is sharing a large segment of users with schools and universities. For example, around 50% percent of Facebook & Twitter users are people under 35 years. The same statistics reveal that 49% percent of Facebook users and 55% of Twitter are involved in educational activities in high schools or universities and another quarter has already graduated.

Accounting Education Courses

Business education as a multi-disciplinary programme encompasses Accounting, Secretarial Studies (now Office Technology and Management (OTM), Marketing/Distributive and Computer Education (Ezeani & Akpotohwo, 2014). According to Ama (2000), "accounting is a set of theories, concepts (or ideas), and techniques by which financial data are processed into meaningful information for reporting, planning, controlling, and decision-making purpose". Igboke (2003) adjudges accounting as that which equips individual with knowledge of recording, analyzing, classifying and interpreting financial information as well as the as well as what is required in teaching the skills. In the words of Ezeani (2011), accounting education is seen as an area of study that is presumed needed to equip accounting students with required knowledge, skills and attitudes necessary for them to perform efficient financial calculation required for occupational competence and economic self-reliance. In lieu of complexities of business units, mounting taxes, increasing regulations of business by law and by governmental agencies, there is need for accounting students to acquire high degree of accounting competencies for effective job performance in areas such as: Auditing, Cost Accounting Services, Management Accounting, Budgetary Accounting, Tax Accounting, Governmental Accounting, Accounting Instruction, Record keeping (Ama, 2000; Salome & Chukwunwendu, 2014). As a result of this, accounting education must provide students with this required skills and knowledge needed to become competent professionals in a changing business world. Social media technologies can be used to share and study accounting software packages. Accounting software packages refers to intangible products. They can be described as a type of application software that records and processes accounting transactions within functional modules such as accounts payable, accounts receivable, payroll, and trial balance.

Social Media in Accounting Education

Universities could connect with students through social media networks such as Facebook, Google Plus groups, and YouTube. These channels can be used to communicate campus news, make announcements and provide students with useful information. This builds engagement between the College and students which help tackle many student issues through the group interactions (London College of international business studies, 2019). In the words of Adebayo (2012), applying ICT to accounting in an organization could bring about getting information on financial position of an organization by mere pressing/touching a button, providing detailed information on expenditure in order to aid decision making of management, reduction in financial and administrative overhead, prevention of fraud and timely report on the financial performance and position of an organization.

Institutions can share supportive and positive posts that reach all students that are connected to the networks and pages. You can initiate hashtags on social media to engage students and online discussions that are helpful. Video is a prominent tool in social media trends that are effective, and you can use it to share useful videos that inspire students and help them in their course subjects. Through social mediums such as YouTube, Facebook or Instagram live video the engagements between students and the institution can be sustained. It is advisable to be selective about which social platforms to use for the best practice.

Social media offers audience and subject monitoring tools that are useful, and it is one of the best platforms to extract data. You can find out how the majority people feel about a topic or how experts perceive and advice on specific issues. This can help students compile and produce useful content for research. Whether students are working on an assignment, working on a project or trying to gain more insight on a subject, some of the best information and results can be extracted from social media. Building a brand through the social networks can help students build a portfolio for their career. The platforms can be used to start sharing work while a student is still in the learning space. This is beneficial to the launch of a student's career it demonstrates the learning process has developed through their social media.

Statement of the Problem

There is an indication by professional organizations around the world that today's accountant should differ astronomically from the accountant of the past (Bolt-lee & Foster, 2002). This is as a result of the fact that new professionals require a value-added focus from time of entry to time of compulsory retirement. In the words of Saleme (2013), accounting education as one of the subjects in business education is equipped with the function of developing in students' certain skills, knowledge and values towards solving problems and towards satisfaction of real life needs in life. Unfortunately, accounting education seems to be lacking in the inculcation of ICT knowledge and skills in accounting students (Rhodes, 2013). This is evidenced in a research study carried out by Wessels (2007) where he found out that accounting students have limited exposure to the use of ICT with emphasis on the use of accounting packages. According to Rhodes (2013), accounting education has not gotten to the level expected of it by the industry itself. This is because, employers of labour or industries expect the churn out of accounting graduates who must have acquired reasonable levels of accounting skills to enable them add value to the industries they would find themselves in someday. In a bid to close the identified gap in the skills and knowledge of accounting students, there is the need to integrate social media technologies in the teaching of accounting education courses in Rivers State University. It is in a bid to close the identified gap in literature that this study seeks to investigate the integration of social media technologies in the teaching of accounting education courses in Rivers State University.

Purpose of the Study

The main purpose of this study was to examine the integration of social media technologies in the teaching of accounting education courses in Rivers State University. Specifically, the study sought to:

1. Identify the roles of social media technologies integration in the teaching of accounting education courses in Rivers State University.
2. Examine the extent of social media technologies integration in the teaching of accounting education courses in Rivers State University.

Research Questions

The following research questions were raised to guide the study:

1. What are the roles of social media technologies integration in the teaching of accounting education courses in Rivers State University?
2. To what extent is social media technologies integrated in the teaching of accounting education courses in Rivers State University?

Hypotheses

Two hypotheses were formulated to guide the study and were tested at 0.05 level of significance.

1. There is no significant difference in the mean responses of accounting education lecturers and postgraduate students on the roles of social media technologies integration in the teaching of accounting education courses in Rivers State University
2. There is no significant difference in the mean responses of accounting education lecturers and postgraduate students on the extent social media technologies are integrated in the teaching of accounting education courses in Rivers State University

Methodology

The study adopted the descriptive research survey design. The study was carried out in Rivers State University. The population of the study comprised of 23 respondents which comprise 4 Accounting Education lecturers and 19 Postgraduate Accounting Education students of 2018/2019 academic session in the University. Due to the manageable size of the population, the entire population of the lecturers and postgraduate students were used for the study. hence, there was no sampling. Data for the study were collected using a self-structured questionnaire. The instrument has three sections of A, B and C. Section A sought information on the status of the respondents; section B contains 20 items on the roles of social media technologies integration in the teaching of accounting education courses in Rivers State University and section C contains 20 items on the extent social media technologies are integrated in the teaching of accounting education courses in Rivers State University. The instrument was designed after Likert 5-point scale of Strongly Agreed (SA), Agreed (A), Undecided (U), Disagreed (D) and Strongly Disagreed (SD) with numerical values of 5, 4, 3, 2 and 1 respectively. For section C, the instrument was structured on 5-point scale of Very High Extent (VHE), High Extent (HE), Moderate Extent (ME) Low Extent (LE) and Very Low Extent (VLE) with numerical values of 5, 4, 3, 2 and 1 respectively. Copies of the instrument were given to two experts in Accounting Education and one expert in Measurement and Evaluation from Rivers State University for face and content validation. To establish the reliability of the instrument, questionnaires was given to 5 lecturers and 8 postgraduate students in Accounting Education from Ignatius Ajuru University of Education. A reliability coefficient of 0.72 was establish using Pearson Product Moment Correlation (PPMC). Administration of the instrument was done directly by the researchers. A total of 23 copies of the instrument were administer and retrieved which indicate 100% return rate. Data collected from the respondents were analyzed using mean and standard deviation. Mean value equal or greater than 3.50 was regarded as agree while an item with a calculated mean value below 3.50 was regarded as disagree. Hypotheses were tested at 0.05 level of significance using independent sample t-test. Data were analysed with Statistical Package for Social Science (SPSS) version 21.0.

Results

Research Question 1: What are the roles of social media technologies integration in the teaching of accounting education courses in Rivers State University?

Data collected for answering the research question 1 is presented in Table 1.

Table 1: Mean and Standard Deviation on the Roles of Social Media Technologies Integration in the Teaching of Accounting Education Courses in Rivers State University

INSERT TABLE 1 HERE

Source: *Researcher's Field Result; 2020*

The data in Table 1 revealed that accounting education lecturers had mean values ranging from 3.50-3.90 for items 1-20, while postgraduate students had mean values ranging from 3.62-4.42 for items 1-20. This indicates that the respondents agreed on the roles of social media technologies integration in the teaching of accounting education courses in Rivers State University.

Research Question 2: To what extent is social media technologies integrated in the teaching of accounting education courses in Rivers State University?

Data collected for answering the research question 2 is presented in Table 2

Table 2: Mean and Standard Deviation on the Extent Social Media Technologies are Integrated in the Teaching of Accounting Education Courses in Rivers State University

INSERT TABLE 2 HERE

Source: *Researcher's Field Result; 2020*

The data in Table 2 revealed that accounting education lecturers had mean values ranging from 3.55-4.47 for items 21-40, while postgraduate students had mean values ranging from 3.50-4.70 for items 21-40. This indicates that the respondents agreed to a high extent that social media technologies are integrated in the teaching of accounting education courses in Rivers State University.

Statistical Test of Hypotheses

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

1. There is no significant difference in the mean responses of accounting education lecturers and postgraduate students on the roles of social media technologies integration in the teaching of accounting education courses in Rivers State University.

Table 3: t-Test analysis on the Roles of Social Media Technologies Integration in the Teaching of Accounting Education Courses in Rivers State University

INSERT TABLE 3 HERE

The data in Table 3 shows that the calculated t-value which is 1.27 is less than the table value of 1.96 at 21 degree of freedom and 0.05 level of significance. Therefore, the null hypothesis that there is no significant difference in the mean responses of accounting education lecturers and postgraduate students on the roles of social media technologies integration in the teaching of accounting education courses in Rivers State University is accepted. This means that social media technologies integration plays a role in the teaching of accounting education courses in Rivers State University**.**

2. There is no significant difference in the mean responses of accounting education lecturers and postgraduate students on the extent social media technologies are integrated in the teaching of accounting education courses in Rivers State University

Table 4: t-Test analysis on the extent Social Media Technologies are Integrated in the Teaching of Accounting Education Courses in Rivers State University

INSERT TABLE 4 HERE

The data in Table 4 shows that the calculated t-value which is 1.31 is less than the table value of 1.96 at 21 degree of freedom and 0.05 level of significance. Therefore, the null hypothesis that there is no significant difference in the mean responses of accounting education lecturers and postgraduate students on the extent social media technologies are integrated in the teaching of accounting education courses in Rivers State University is accepted. This means that to a high extent social media technology are integrated in the teaching of accounting education courses in Rivers State University.

Discussion of Findings

The results in research question 1 which were analyzed and presented in Table 1 revealed that accounting education lecturers had mean values ranging from 3.50-3.90 for items 1-20, while postgraduate students had mean values ranging from 3.62-4.42 for items 1-20. This indicates that the respondents agreed that social media technologies integration plays a role in the teaching of accounting education courses in Rivers State University. Also, data in Table 3 revealed that there is no significant difference in the mean responses of accounting education lecturers and postgraduate students on the roles of social media technologies integration in the teaching of accounting education courses in Rivers State University. This finding is in line with Bryant (2006) makes the argument that with the advent of these new technologies research using social media is not only a reality, but also a common scenario. The findings of the study is also in line with Mitter, Crossdale-Ovwido and Mordi (2012) reported that ICT facilities such as internet, video conferencing, d-base, computer system, networking, teleconferencing etc, have not only changed the nature and methods of teaching but has also changed the roles of accounting educators and their students. Also, (Ajjan & Hartshorne, 2008; Lockyer & Patterson, 2008) opined that social networking sites provide support for collaborative learning.

The results in research question 2 which were analyzed and presented in Table 2 revealed that that accounting education lecturer had mean values ranging from 3.55-4.47 for items 21-40, while postgraduate students had mean values ranging from 3.50-4.70 for items 21-40. This indicates that to a high extent the respondents agreed that social media technologies are integrated in the teaching of accounting education courses in Rivers State University. Also, data in Table 4 revealed that there is no significant difference in the mean responses of accounting education lecturers and postgraduate students on the extent social media technologies are integrated in the teaching of accounting education courses in Rivers State University. This finding is in line with Okoli (2012) who pointed out that the use of computer technology has sufficiently widespread, that it becomes necessary for accounting education products (accountants) and their teachers to acquire a deeper understanding of its operations. The findings of this study also collaborate the findings of Shehu (2011) which stated that the use of ICT tools has transformed the operations of all banks, tertiary institutions, companies and the public sectors in line with the global villages.

Conclusion

Based on the findings of the study, it was concluded that the integration social media is very vital in accounting education and business education in general. Suffice it to say that Rivers State University acknowledged immensely the roles of social media in the teaching and learning of accounting education courses. This trend means that the lecturers and the students were accorded the opportunity of maximizing the role of social media technologies. To attain adequate accounting education programme, the University should ensure that the objectives of the programme as outlined by the (NUC) National University Commission is attained in the institution; hence occupational opportunities such as auditors, accountants, bookkeepers, accounting clerks and general office clerks, exist for accounting education students upon graduation.

Recommendations

The following recommendations were made based on the findings of the study:

1. As a university and a department, it is crucial to be active in many social media platforms available; this helps create better student training strategies and shapes student culture. Therefore, the University and department, should be active in many social media platforms available
2. The university's accounting education department should widen the areas of their social media facilities curriculum coverage so that the accounting educators and the students can meet labour market demands
3. Accounting education lecturers should develop additional features geared towards the development of social learning concept, and to develop and foster tutorials on how these networks could be used to socialize at school and home.

References

Ajjan, H. & Hartshorne, R. (2008). Investigating Faculty Decisions to adopt Web 2.0 Technologies: Theory and Empirical Tests. *The Internet and Higher Education*,*11(2)*, 71-80

Ama, G.A. (2000). *Modern financial accounting: Theory and practice.* Port Harcourt: Educational Books and Investment Ltd.

Barry, E. (2009) *Protests in Moldova Explode, With Help of Twitter.* Times. Retrieved from http://www.nytimes.com/2009/04/08/world/europe/ on 20/5/2019

Bolt-Lee, C.E. & Foster, S.D. (2002). New Competencies for Accounting Students. *The CPA Journal*, *72(1),* 68-71

Boyd, M. D. & Ellison, N. B. (2007) Social Network Sites: Definition, History, and Scholarship. *Journal of Computer-Mediated Communication, 13(1)*, 210-230.

Bryant, T. (2006). Social Software in Academia. *Educause Quarterly, 2,* 61-64.

Ezeani, N.S. (2011). *The Effect of Creative Accounting on the Job Performance of Accountants (Auditors) in Reporting Financial Statement in Nigeria*. Being a Paper Submitted to the Department of Accountancy, Faulty of Management Sciences, Ebonyi State University Abakaliki, in partial fulfillment of the requirements for the award of the Degree of Doctor of Philosophy (Ph.D.) in Accountancy.

Ezeani, N.S. & Akpotohwo, F.C. (2014). Integrating Information and Communication Technology ICTI in Accounting Education Instruction in Ekiti State Universities. *International Journal of Business and Social Sciences, 5(6),* 195-204

Igboke, S.A. (2003). *Business Education: Principle and Methods*. Onitsha: Cape Publishers International Ltd.

Lee, M. J. W. & McLoughlin, C. (2008) "Harnessing the affordances of Web 2.0 and social software tools: Can we finally make "student-centered" learning a reality?" *Paper presented at* the *World Conference on Educational Multimedia, Hypermedia and Telecommunications.*

Lockyer, L. & Patterson, J. (2008) "Integrating social networking technologies in education: a case study of a formal learning environment", *Proceedings of 8th IEEE international conference on advanced learning technologies*: 529-533

London College of International Business Studies (2019). *The Role of Social Media in Education.* Retrieved from https://www.lcibs.co.uk/ the-role-of-social-media-in-education on 24/5/2019

Miller, O, Crossdale-Ovwido, J.A & Mordi, C.U. (2012). Current trends and emerging challenges in teaching and learning of Office Technology and Management. *ABEN Book of Readings, 2(1),* 212-220.

Negrilă, S. (2010) "Cum comunica mall-urile pe Facebook", wall-street.ro. Retrieved from http://www.wall-street.ro/slideshow/Real-Estate/91365/Cumcomunica-mall-urile-pe-Facebook.html 3/5/2019.

Okoli, C.I. (2012). Assessment of strategies for optimizing ICT usage among Business Educators in Nigerian Tertiary Institutions. *ABEN Book of Readings, 2(1),* 204- 211.

Onlinecollege.org (2009). *100 Ways You Should Be Using Facebook in Your Classroom*. Retrieved from http://www.onlinecollege.org/2009/10/20/100-ways-you-shouldbe-using-facebook-in-your-classroom/ on 23/05/2019

Rhodes, N. (2013). *The Culture of Accounting Education with the Integration of ICT*. Retrieved from http://conference.pixel-online.net/foe2013/common/download on 15/5/2019

Saleme, E. (2013). Business Education in Nigerian Secondary School: Book-Keeping and Accounting Curriculum and Its Impact on Discovery Learning. *International Journal of Case Studies.* Retrieved from https://ssrn.com on 13/5/2019

Shehu, I. (2011). The relevance of information technology of Accounting Education in the 21st century. *Journal of Business Educational Research and Development (JOBERD),* 2(1), 21-24.

Stanciu, A., Mihai, F. & Aleca, O. (2012). Social Networking as an Alternative Environment for Education. *Accounting and Management Information System, 11(1),* 56-75