

INNOVATION IN ACCOUNTING FOR GLOBAL IMPACT ON ACCOUNTING STUDENTS' ACHIEVEMENT IN BUSINESS EDUCATION AHMADU BELLO UNIVERSITY, ZARIA

BY

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Abstract

This paper investigated the innovation in accounting for global impact on accounting students' achievement in business education in Ahmadu Bello University, Zaria. Three research questions were asked for the study; in line with the research questions three null hypotheses were tested in order to guide the study. Survey design was used in order to source the information through the opinion of the respondents among the population. The population of the study was made up of seventy-one) accounting students in the accounting option in Ahmadu Bello University, Zaria, in the department of Vocational and Technical Education in Ahmadu Bello University, Zaria. All the population served as the sample sizes for the study. Structured questionnaire was used to fetch the information from the respondents. Mean and standard deviation were used to answer the research questions while regression analysis was used to test the null hypotheses in order to analyse the data collected from the respondents. The findings were made, among which is that there is a significant global impact on accounting students' achievements for innovation in accounting at business education programmes in Ahmadu Bello University, Zaria. Recommendations were made, among which is innovation in accounting should be made while teaching the accounting students accounting subjects especially at final year accounting students who are nearest to be graduated so as to receive the proper knowledge that enable them to overcome the societal challenges and improve their productivity.

Keywords: Accounting, Business Education, Global Impact, Innovation, Achievement

Introduction

Accounting students achievement refer to the accumulate performance that accounting students gained after series of examinations were conducted by the university due to disclose the general performance of the accounting students in the general courses offered by the accounting students from the entrance examination to the final results that the accounting students obtained as a certificate which classified them such as first class, second class upper, second class lower as well as pass. Accounting students achievement are regarded as the general performance of accounting students earned as a given course of study such accounting education from the first exam sat by the accounting students to the last exam or assessment that qualified the accounting students to have certificate for furthering their study or join the place of work due to earn their living as well as to improve the accounting innovation. Innovation in accounting refers to the changes that are introduced to the field of accounting education due to improve the standardisation of the programme so as to equip the accounting students with ingredients needed in order to meet the objectives of the accounting education discipline as well as the global impact. Innovation in accounting can be regarded as the improvement of the areas of accounting education in order to achieve the intended educational goals related to the accounting students' efforts for the innovation. Innovation in accounting would be considered as the initiative of the area that improves the level of accounting students' capacity as well as the discipline of accounting in general. This is in line with the view of Semenova et al. (2021) who see innovation a mounting as required of appropriate facilities and the formation of integrated reporting due to provide comprehensive information for decision-making in the management of company's value and supporting financial market operations for the global impact of accounting.

Global impact refers to the total impingement that is relating to the whole world, worldwide the downturn in the global economy in which is considered to be the accounting improvement. Global impact can be considered as the general encounter of the enhancement of the economy of the world. This is in line with the view of Khan and Faisal (2018) open global impact as a general accounting activity commenced to acquire a complete innovative appearance towards the finish of the twentieth century. Global impact has altered the accounting industry entirely with the total strategies that guide the accounting principles such as international financial accounting standard due to organise the general accounting procedure that will improve the accounting system which will be the benefit to the accounting students, university, parents and the society at large. The need for adding machines, calculators, ledgers and pencils was eliminated and replaced with spreadsheets, excel for complex calculation due to improving the level of accounting professionals. Global impact development in accounting made the work of an accountant more easy, realistic and reliable or with no margin of error and effortless or less tedious. The proficiency development for accountants which integrated the basic accounting, auditing and tax preparation is past. The use of advanced gadgets by accountants can take out arithmetical accounting or anticipate projects with better competence of the accounting students' achievement in business education programmes.

Business education programmes refer to the programmes of study that equips the accounting students with the skills that provide the them with accounting terminologies, ideas, strategies, techniques, methods for solving their day to day accounting problems as well as safeguarding the financial challenges of the people such as preventing them from harking of their transactions using internet facilities by the yahoo boys. This led to improvement of the innovation in accounting for providing them with the skills that enhance the accounting students with the global impact. Business education programmes refer to the discipline of study that teaches and trains the accounting students with the knowledge of accounting, due to improving the accounting students' achievement as well as societal improvement. Business education programmes are the course of study at polytechnics, colleges and universities purposely due to teach and train the accounting students with the skills required in order to become a functional member of the society. Innovation refers to the act of introducing a new idea, strategy, process, technique, for the purpose of improving the older once due to achieve the intended goal within the discipline of study such as accounting education.

Innovation can be regarded as the technique for enhancing the previous style due to advancing the present time, level and nature of whatever wants to improve to the standard yardstick. Innovation is the process of advancing the nature of the former concept to the appropriate level of action in which to ascertain the functional level as well as the intended goal by the users. This is in line with the position of Semenova et al. (2021) who consider Innovations as ability to provide higher indicators of competitiveness profitability and consequently, the value of the business. Therefore, such an important object of accounting education as innovations must be considered in the context of company and how parent companies force a subsidiary to adopt certain types of accounting for their study apply a hybrid institutional theory integrating both new institutional sociology and old institutional economy to examine how an environmental institution such as parent company influence the MAP of a subsidiary firm and how the subsidiary respond to the imposed changes by the parent company in relation to the innovation in accounting in a place of study such as Ahmadu Bello University. Ahmadu Bello University, Zaria refers to the university that teaches, trains, and equip the accounting students with the several skills for maintaining a day to day activity. Ahmadu Bello University, Zaria is among the Nigerian universities that helps the accounting students and the society to acquire the knowledge that will be used to upgrade the level of accounting education as a result of innovation and global impact of the accounting students' achievement.

Literature Review

Innovation is an erratic that requirements to be encouraged inside the establishment, despite of the profits already expanded in the course of such Innovation, of the construction of infrastructure, of the decrease of the macroeconomic volatility, or of the upgrading of the human resources of the populace, particularly because all these causes appear to dash into thinning profits (Sala et al., 2013). In this situation, this is ongoing to be converted into hard to carry on due to the retardation of many global impacts. Furthermore, there is also the paucity of awareness about the imagination potential to raise the farms' innovative potential in accounting; as a result, it is crucial for firms to integrate into their hierarchical ethnicity the plan that innovation is vital for the

organisational accounting (Cooper, 2020). Undoubtedly, innovation in accounting is a reason that any sort of activity requires belief if they are to stay alive in these varying epochs. The Small and Medium Enterprises are not an exemption from the innovation in accounting education. This is especially true when there are large amounts of information available generated by the accounting information system which have not been used for the general products in the university. Usually more simply or explicitly, for the university it is also compulsory to generate the data within them, not only to fight, but also to stay alive. The character that Information Technology and Accounting Information System play in serving the capacity of the accounting students' achievement (Khan & Faisal 2018).

This is in line with the position of Kesler (2021) who stated that innovation in accounting are a great investment towards building more sustainable businesses for the future, he provide 12 innovations in accounting that can help the students transform their achievement in the day to day activities such as cloud based accounting innovation system that is one of the first and most important steps towards building access and transparency into data systems. By leveraging cloud computing, students have access financial data while making proper decisions making. Complete accounting innovation software integration helps accounting students comprises many tasks from managing financial reports and invoices to processing payment, handling payroll for the purpose to improves their knowledge in discharging their responsibilities when they are students beyond. Artificial intelligence accounting innovation is a transforming the texture information of all fields, and innovation in field of accounting are no different. This innovation help accounting students to automate a range of repetitive tasks such as bookkeeping and transaction coding for generating and elaborating data for financial reports. Machine learning innovation accounting: this a type of accounting innovation that helps students detect patterns. This is achieved by analysing large amounts of financial data on preprograming statistics in the context of accounting for improving students` achievement.

Kesler (2021) furthers provides digital payments accounting innovation helps students to grow and the total worldwide transactional value via digital payments is expected to reach USD 6.6 trillion in 2021. This shift is helping students to expand their consumers and clients` markets include overseas customers and those in newer geographies for next generation accounting software programmes with several innovations. Blockchain is an accounting innovation that helps students to prepare financial data for sensitive transaction in the digital and highly secure ledgers make financial transactions transparent. Optical character recognition accounting innovation is one of the tasks that have traditionally taken up a lot of human bandwidth. The simple scanners and mobile device cameras are used to convert textual information into digital files, het the advantages are high. It helps students to record and input data with speed and accuracy that con reduce operational costs in a big way. Tax software accounting innovation is flooded with a range of state-of-the-art tax software solutions. Robotic software accounting innovation is a programme that is also available for performing several common accounting tasks from entering financial data and generating reports to performing tax operations.

Accounting enables the users of the financial information to make appropriate decisions in their respective economics activities, so as to start their accounting or not, in order to minimise the risks that are associated with the day to day accounting transactions in any given country in the world, and Nigeria is included. Accounting refers to the process of identifying, obtaining, classifying, summarising, reporting, interpreting and presenting of financial statements for the purposes to enabling the users to make appropriate decision at a particular point in time, this is in line with the view of Longe and Kazeem (2017) who defined accounting as the process of recording, classifying, selecting, measuring, interpreting, and communicating financial data of an organisation in order to enable users to make decision. They added that accounting incorporates measurement and reporting of profit and loss. Longe (2016) defined accounting as recording, classifying, creating, summarising, and communicating financial information to interested parties and interpreting financial statements in order to help users in making specific activities for economic sustainability. It includes the design of the financial information system, preparation of financial statements, development of locust and their analysis and interpretation of accounting information so as to assist decision makers in making informed decisions as an entrepreneur so as to revitalise the accounting in order to meet the global impact of accounting students' achievement.

Accounting students' achievement can be considered as the total of what accounting students earned in their respected studies that help them to earn a certificate this is in line with the opinion of this article is published with open access at abstract the purpose of this study is to test the mediating role of teachers' self-efficacy beliefs in the relationship between sources of efficacy information and accounting students achievement. For achieving this aim, this study suggests two alternative models, tested by Structural equation modelling technique. In the first model, sources of efficacy information and teachers' sense of self-efficacy independently influenced student achievement. In the second model, we examined a dependent 2-factor model, consisting of: (a) antecedent variable: sources of efficacy information, (b) mediator variable: teachers' sense of self-efficacy, and (c) criterion variable: student's achievement. Among 284 teachers who participated in the study, sources of the self-efficacy inventory and teachers' sense of efficacy scale were distributed. Findings of this study indicated that between two suggested models, the dependent model showed the best overall fit to the data. In this model, teachers' self-efficacy had a mediational role between sources of teachers' self-efficacy and student's achievement. Consequently, quality and educational effectiveness are closely linked to student achievement and to what limits there are on opportunities for disadvantaged accounting students as well as to the socio-economic and socio-cultural background of accounting students and schools. This means that the school and the family fundamentally influence the achievement of accounting students, teachers, schools, and the educational system as a whole which is related to the business education programmes (Szell, 2018).

Business education programmes refer to the disciplines or programmes of study that equips the students with two functional skills. The functional skills are as follows: office work and teaching skills in order to learn and solve his or her societal problems (Mahmoud et al, 2022). Business education programmes are programmes of study that trains the participant to acquire skills, which will lead its students to fit into the field of work. This is in line with Adeshina (2017) that business education is defined as a training system that encourages the beneficiary to acquire skills that fit into the world of work. He further goes ahead that business education encompasses the attitude, knowledge and skills needed by all citizens in order to effectively manage their personal business and economic system. It is also an embodiment of vocational knowledge and skills needed for entry-level employment and advancement in a broad range of business careers. Based on the above definitions that put more emphasis on the knowledge and skills needed which are required for the individual to acquire skills, for the purpose to be self-reliance member(s) of the society by entering into business sector even if they are government workers, company workers as well as personal workers or students which would lead them to engage in the field of business. Udoh (2015) asserted that business education covers a wide range of the spectrum of economic activities. Umoru and Oluwalula (2022) who see business education students as the students who are expected to attain the competency level and skills that meet the specified requirements of employers for being self-reliant members of the society. In the same vein the opportunity to identify the rate of assimilation of business education students and improve the capability of business education students for problems identification and evaluation of business education programmes for the improvement through their interactions and sharing experience in business education programmes (Olubiya & Akinwumi, 2022). Business education programme refers to the programme of study from the colleges of education to the universities level of education in which the students acquire skills in accounting education in order to prepare proper financial management so as to improve the quality of their business professionally.

Business education programmes enable the students to acquire marketing skills in order to actively participate in whatever marketing strategies for convincing the customers to buy more goods or services rendered promptly using excellent advertisement. Business education programme educates the students with the skills for how to handle any office from the open office to the cellular office professionally. Business education programme helps the students to acquire teaching and learning skills for disseminating proper information based on the attitudes, skills and knowledge among the students who were undergo the programme in order to teach effectively and efficiently from the primary level of education to the tertiary level of education for improving students' performance and achievement in educational sector in particular and in other sectors in totality. This is in line with the view of Ademiluyi and Oyedele (2020) who stated that the business education programme is the most preferred educational course in Nigerian colleges of education and universities and it is designed to meet the general and vocational educational needs of the society in terms of students' achievement.

Statement of the Problem

The increase of incompetent students in accounting nowadays need to call for the innovation in accounting of study so as to teach, train and equip accounting students with necessary new skills, knowledge and attitudes usually governing the activities of works in order to improve the global impact of the society. Regular and constant innovation of the accounting programme needs to be done for the future benefits of students, university and Nigeria in particular. But researchers observed that accounting programme lacks proper, regular and constant innovation which faces with serious problems in the areas of providing incompetent students, shortages of availability and utilization of physical facilities essentially in classrooms space, books among others. This is in line with the position of Obilor and Briggs (2019) who opined that students' poor performance in accounting was the result of unqualified teachers and innovative facilities. When there are no qualified teachers and facilities who can adequately use different accounting innovation to guide the students' initiative and performance of those students' achievement would be drastically down, this will affect the system of accounting education for not achieving its target. This study try to bridge the gap from the previous studies as many study concentrated on innovation of accounting programmes on challenges and changes, by Shuaibu, et al (2016) while the present study is differ from the previous studies in the process of considering constant and regular innovation of producing competent students who would improve their accounting students achievement, emphasising for providing accounting programme with functional equipment while teaching using effective teaching method that benefit the accounting programme with proper assessment of reading materials given to students by the lecturers through mentoring relationship between seniors' lecturers and assistant lecturers for the enhancement of accounting programme. The problems mentioned earlier that this study seeks to address.

Purpose of the Study

The major purpose of the study is to find out the innovation in accounting for global impact on accounting students' achievement in business education in Ahmadu Bello University, Zaria. The following serve as specific objectives of the study.

1. determine the innovation in accounting for the global impact on male and female accounting students' achievement in business education in Ahmadu Bello University, Zaria
2. determine the innovation in accounting for the global impact on male accounting students' achievement in business education in Ahmadu Bello University, Zaria.
3. determine the innovation in accounting for the global impact on female accounting students' achievement in business education in Ahmadu Bello University, Zaria

Research Questions

In line with the objectives of the study the following served as the research questions of this study.

1. What is the innovation in accounting for global impact on male and female accounting students' achievement in business education in Ahmadu Bello University, Zaria?
2. What is the innovation in accounting for the global impact on male accounting students' achievement in business education in Ahmadu Bello University, Zaria?
3. What is the innovation in accounting for the global impact on female accounting students' achievement in business education in Ahmadu Bello University, Zaria?

Research Hypotheses

The following served as the hypotheses for this study.

1. Innovation in accounting has no significant global impact on male and female accounting students' achievement in business education in Ahmadu Bello University, Zaria
2. Innovation in accounting has no significant global impact on male accounting students' achievement in business education in Ahmadu Bello University, Zaria.
3. Innovation in accounting has no significant global impact on female accounting students' achievement in business education in Ahmadu Bello University, Zaria.

Methodology

The study used survey design, in order to source data from the opinion of the respondents using structured questionnaires among the population of the study. This is in line with the position of Anikweze, (2013) that survey designs are applicable in sourcing the data due to the assessment of attitudes, achievement, feelings,

opinions and perception of a large number of people at a particular point in time using questionnaires among the population of the study. The population of the study was made up of seventy-one) accounting students in the accounting option in Ahmadu Bello University, Zaria, in the department of Vocational and Technical Education in Ahmadu Bello University, Zaria. All the population served as the sample sizes for the study. The questionnaire had fourteen items which were designed as an instrument for data collection. The respondents' responses were rated in the form of their opinions such as strongly agree (4) agree (3) disagree (2) and strongly disagree (1). The instrument was validated by experts' judgement before carrying out pilot study. The pilot study was conducted using (16) respondents such as ten (10) male accounting students and six female BSc Ed accounting (06) at Abubakar Tafawa Balewa University, Bauchi State who are nearest to the population of the study and they have the same features of the population for the study. The result of the pilot study splits into two using split half test and tested the reliability using Pearson Product Moment Correlation Coefficient and derived the reliability of 0.88.

The researcher administered the questionnaire online using WhatsApp of the respondents individually in order to fill the questionnaire by the respondents, in order to assist the researcher in the process of collecting data within 1 week of administration. Sixty-six (66) copies of questionnaire were collected back that consisted of twenty-seven (27) female accounting students and thirty-nine (39) male accounting students and analysed using both descriptive and inferential statistics. The decision rules for research questions were 2.5 and above served as agree and below that is considered as disagree among the opinion of the respondents. The hypotheses were tested at 0.05 level of significance, if the P-calculated value is equal or greater than the Alpha value ($0.05 \geq$), then the null hypothesis is retained and concluded there is no significant impact between the groups. The null hypothesis is rejected when the P-calculated value is less than the Alpha value ($0.05 <$) can conclude that there is significant impact between the groups.

Results

Research Question 1

Research Question One: What is the innovation in accounting for global impact on accounting male and female students' achievement in business education in Ahmadu Bello University, Zaria?

Table 1: Mean Responses and Standard Deviation on the innovation in accounting for global impact on accounting male and female students' achievement in business education in Ahmadu Bello University, Zaria.

S/NO	Items Statements	Mean	Standard Deviation	Remarks
1	Cloud based accounting innovation systems helps male and female students with building access and transparency idea into data systems to view financial reports for their achievement in proper decisions making	2.73	0.66	Agreed
2	Complete innovation accounting software integration provides the male and female students with the skills of managing financial reports and invoices to processing payments, handling payroll and tracking inventory for their achievement in global impact of societal development.	2.56	0.54	Agreed
3	Artificial intelligence accounting innovation helps the male and female students to transform the texture of all fields for proper bookkeeping and transactional coding that generate and elaborate specific financial reports for better decisions in accounting ideas to the achievement	2.87	0.72	Agreed

of male and female students.

4	Machine learning accounting innovation helps male and female students to detect patterns by analysing large amounts of data based on pre-programmed algorithms and statistics in the context of accounting so as to detect irregular patterns that is a greater way to anticipate potential fraud free.	3.24	0.83	Agreed
5	Digital payments accounting innovation helps the male and female students to grow and the total worldwide transactional value via digital payments is expected to reach USD 6.6 trillion in 2021 this helps male and female students to expand their knowledge about consumers growing business.	3.12	0.89	Agreed
6	Blockchain accounting innovation helps male and female students with ideas for financial data that is sensitive for companies investing ideas which guide the male and female students to record financial transaction for the global impact.	3.06	0.78	Agreed
7	Tax software accounting innovation helps male and female students with idea for generating proper tax in markets where cameras installed for detecting the activities when the need arise, the tax software advanced male and female students' achievement properly,	2.97	0.67	Agreed
8	Robotic software accounting innovation improves male and female students with ideas of entering financial data and generating reports in order to performing tax operations of their achievement.	2.93	0.70	Agreed
9	Enhancing computing power accounting innovation guide the male and female students with ideas for computing financial information to the standard so as to improve male and female students' achievement.	2.75	0.62	Agreed
10	Optical character recognition helps the male and female students with the idea of accounting business that can manage the client's finances more efferently.	2.55	0.71	Agreed

Source (Field survey, 2022)

Table 1 showed the responses the innovation in accounting for global impact on accounting male and female students' achievement in business education in Ahmadu Bello University, Zaria? The outcome of the analysis revealed that male and female students agreed that the innovation of accounting for global impact of male and female students. The weighted mean of the influence of the quality of intrastromal facilities on male and female students' global impact is 26.23 The greatest mean score is 3.24. It was observed from the values of the standard deviations that there was a close range in the response of the male and female students.

Research Question Two: What is the innovation in accounting for global impact on accounting male students' achievement in business education in Ahmadu Bello University, Zaria?

Table 2: Mean Responses and Standard Deviation on the innovation in accounting for global impact on accounting male students` achievement in business education in Ahmadu Bello University, Zaria.

S/NO	Items Statements	Mean	Standard Deviation	Remark
11	Cloud based accounting innovation systems helps male students with building access and transparency idea into data systems to view financial reports for their achievement in proper decisions making	2.56	0.61	Agreed
12	Complete innovation accounting software integration provides the male students with the skills of managing financial reports and invoices to processing payments, handling payroll and tracking inventory for their achievement in global impact of societal development.	2.71	0.69	Agreed
13	Artificial intelligence accounting innovation helps the male students to transforming the texture of all fields for proper bookkeeping and transactional coding that generate and elaborate specific financial reports for better decisions in accounting ideas to the achievement of male students.	2.87	0.71	Agreed
14	Machine learning accounting innovation helps male students to detect patterns by analysing large amounts of data based on pre-programmed algorithms and statistics in the context of accounting so as to detect irregular patterns that is a greater way to anticipate potential fraud free.	3.14	0.82	Agreed
15	Digital payments accounting innovation helps the male students to grow and the total worldwide transactional value via digital payments that expected to reach USD 6.6 trillion in 2021 this helps male students to expand their knowledge about consumers growing business.	3.00	0.79	Agreed
16	Blockchain accounting innovation helps male students with ideas for financial data that is sensitive for companies investing ideas which guide the male students to record financial transaction for the global impact.	3.01	0.76	Agreed
17	Tax software accounting innovation helps male students with idea for generating proper tax in markets where cameras installed for detecting the activities when the need arise, the tax software advanced male students` achievement properly,	2.87	0.66	Agreed
18	Robotic software accounting innovation improves male students with ideas of entering financial data and generate reports in order to performing tax operations of their achievement.	2.92	0.70	Agreed
19	Enhancing computing power accounting innovation guide the male students with ideas for computing	2.75	0.62	Agreed

financial information to the standard so as to improve male students` achievement.

20	Optical character recognition helps the male students with the idea of accounting business that can manage the client`s finances more efferently.	2.85	0.64	Agreed
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Source (Field survey, 2022)

Table 2 showed the responses the innovation in accounting for global impact on accounting male students` achievement in business education in Ahmadu Bello University, Zaria?The outcome of the analysis revealed that male students agreed that the innovation of accounting for global impact of male students. The weighted mean of the influence of the quality of intrastromal facilities on male students` global impact is 26.8. The greatest mean score is 3.14. It was observed from the values of the standard deviations that there was a close range in the response of the male students.

Research Question 3

Research Question Three: What is the innovation in accounting for global impact on accounting female students` achievement in business education in Ahmadu Bello University, Zaria?

Table 3: Mean Responses and Standard Deviation on the innovation in accounting for global impact on accounting female students` achievement in business education in Ahmadu Bello University, Zaria.

S/NO	Items Statements	Mean	SD	Remarks
21	Cloud based accounting innovation systems helps female students with building access and transparency idea into data systems to view financial reports for their achievement in proper decisions making	2.87	0.76	Agreed
22	Complete innovation accounting software integration provides the female students with the skills of managing financial reports and invoices to processing payments, handling payroll and tracking inventory for their achievement in global impact of societal development.	2.67	0.67	Agreed
23	Artificial intelligence accounting innovation helps the female students to transforming the texture of all fields for proper bookkeeping and transactional coding that generate and elaborate specific financial reports for better decisions in accounting ideas to the achievement of female students.	2.77	0.75	Agreed
24	Machine learning accounting innovation helps female students to detect patterns by analysing large amounts of data based on pre-programmed algorithms and statistics in the context of accounting so as to detect irregular patterns that is a greater way to anticipate potential fraud free.	3.6	0.89	Agreed
25	Digital payments accounting innovation helps the female students to grow and the total worldwide transactional value via digital payments that expected to reach USD 6.6 trillion in 2021 this helps female students to expand their knowledge about consumers growing	3.62	0.97	Agreed

business.

26	Blockchain accounting innovation helps female students with ideas for financial data that is sensitive for companies investing ideas which guide the female students to record financial transaction for the global impact.	3.76	0.79	Agreed
27	Tax software accounting innovation helps female students with idea for generating proper tax in markets where cameras installed for detecting the activities when the need arise, the tax software advanced female students' achievement properly,	7.97	0.98	Agreed
28	Robotic software accounting innovation improves female students with ideas of entering financial data and generate reports in order to performing tax operations of their achievement.	2.97	0.79	Agreed
29	Enhancing computing power accounting innovation guide the male and female students with ideas for computing financial information to the standard so as to improve female students' achievement.	2.85	0.67	Agreed
30	Optical character recognition helps the female students with the idea of accounting business that can manage the client's finances more efficiently.	2.75	0.66	Agreed

Source (Field survey, 2022)

Table 3 showed the responses the innovation in accounting for global impact on accounting female students' achievement in business education in Ahmadu Bello University, Zaria. The outcome of the analysis revealed that female students agreed that the innovation of accounting for global impact of female students. The weighted mean of the influence of the quality of intrastromal facilities on female students' global impact is 33.08. The greatest mean score is 7.97. It was observed from the values of the standard deviations that there was a close range in the response of the female students.

Null Hypothesis One: Innovation in accounting has no significant on accounting students' achievement for global impact in business education in Ahmadu Bello University, Zaria

Table 4 Summary of regression analysis on the innovation in accounting for global impact on accounting students' achievement in Ahmadu Bello University, Zaria

Summary Model	B	Standard Error	T	ritical	R ²	Adjusted R	Sign
Male accounting students	2.640	.494	5.341	0.476	0.227	0.170	0.000
Female accounting students	3.494	.818	4.272				

Source: Field survey 2022 P>0.05

The regression analysis on table 4 was to determine the innovation in accounting for global impact on accounting students' achievement in business education in Ahmadu Bello University, Zaria. The result revealed a constant Beta value of 2.640 (male accounting students) with the t-value of 5.341 against the coefficient value of 3.494 (female accounting students) and t-value of 4.272. The R-value was 0.476 with R²-value of 0.227 and

Adjusted-r of 0.170 with a p-value of 0.000. The result indicated that innovation for global impact had a variance of 22.27% ($r^2 = 0.227 \times 100$) on accounting students' achievement in business education in Ahmadu Bello University, Zaria. This means that for each single increase in innovation practice, there was an increase of students' achievement of 22.27%. The observed=0.000 was less than the α value (0.05) indicating a significant innovation in accounting for global impact on accounting students' achievement in business education programmes on sustainable development Ahmadu Bello University, Zaria. This implies that Innovation had a significant impact on accounting students' achievement in Ahmadu Bello University, Zaria Hence, the null hypothesis was rejected.

Null Hypothesis Two: Innovation in accounting has no significant on accounting students' achievement for global impact in business education in Ahmadu Bello University, Zaria

Table 5 Summary of regression analysis on the innovation in accounting for global impact on accounting students' achievement in Ahmadu Bello University, Zaria

Summary Model	B	Standard Error	T	ritical	R ²	Adjusted R	Sign
Male accounting students	2.257	.237	9.524	0.336	0.113	0.47	0.000
Female accounting students	3.267	.606	5.272				

Source: Field survey 2022 P>0.05

The regression analysis on table 5 was to determine the innovation in accounting for global impact on accounting students' achievement in business education in Ahmadu Bello University, Zaria. The result revealed a constant Beta value of 2.257 (male accounting students) with the t-value of 9.524 against the coefficient value of 3.267 (male accounting students) and t-value of 5.272. The R-value was 0.336 with R²-value of 0.113 and Adjusted-r of 0.47 with a p-value of 0.000. The result indicated that innovation for global impact had a variance of 11.3% ($r^2 = 0.113 \times 100$) on accounting students' achievement in business education in Ahmadu Bello University, Zaria. This means that for each single increase in innovation practice, there was an increase of students' achievement of 11.3%. The observed=0.000 was less than the α value (0.05) indicating a significant innovation in accounting for global impact on accounting students' achievement in business education programmes on sustainable development Ahmadu Bello University, Zaria. This implies that Innovation had a significant impact on accounting students' achievement in Ahmadu Bello University, Zaria Hence, the null hypothesis was rejected.

H0₂: Innovation in accounting has no significant on accounting students' achievement for global impact in business education in Ahmadu Bello University, Zaria

Table 6: Summary of regression analysis on the innovation in accounting for global impact on accounting students' achievement in Ahmadu Bello University, Zaria

Summary Model	B	Standard Error	T	ritical	R ²	Adjusted R	Sign
Male accounting students	2.342	.437	5.524	0.456	0.337	0.87	0.000
Female accounting students	3.347	.706	7.372				

Source: Field survey 2022 P>0.05

The regression analysis on table 6 was to determine the innovation in accounting for global impact on accounting students' achievement in business education in Ahmadu Bello University, Zaria. The result revealed a constant Beta value of 2.342 (female accounting students) with the t-value of 5.524 against the coefficient value of 3.347 (female accounting students) and t-value of 7.372. The R-value was 0.337 with R²-value of 0.337

and Adjusted-r of 0.87 with a p-value of 0.000. The result indicated that innovation for global impact had a variance of 33.3% ($r^2 0.333 \times 100$) on accounting students' achievement in business education in Ahmadu Bello University, Zaria. This means that for each single increase in innovation practice, there was an increase of students on accounting students' achievement of 33.3%. The observed $p=0.000$ was less than the α value (0.05) indicating a significant innovation in accounting for global impact on accounting students' achievement in business education programmes on sustainable development Ahmadu Bello University, Zaria. This implies that Innovation had a significant impact on accounting students' achievement in Ahmadu Bello University, Zaria. Hence, the null hypothesis was rejected.

Discussion of Findings

The finding of hypothesis one in Table 4 showed that innovation had significant global impact on accounting students' achievement in business education programme Ahmadu Bello University, Zaria with R^2 -value of 0.227 and ($P=0.000$). This means that constant and regular innovation in business education programmes increase the accounting students' achievement by providing it with competent students who could use their skills received and develop the global impact of accounting students, university and Nigeria at large, because from the respondents' opinion shown that they agreed with the global impact of innovation in accounting in business education. The finding is differs with the finding of Conlin, and Stirrat (2008) who are in the opinion that too much innovation is difficult for the programme to produce competent students neat and firmly demarcated form of innovation based on the model derived from project logical frameworks are no longer appropriate to the fluid and complex forms development of community. They are in the opinion that regular innovation leads participants to be bored with work and produce bad results.

The finding of the study agrees with the finding of Dabbari and Ibe, (2012) who seen that innovation as a systematic process of improving the contents, learning experiences and instructional objectives so as to produce competent students who could use their skills received from proper innovation in business education programme on innovation in accounting for global impact in particular. The findings of the study is in line with the view of Charity (2018) who stated that innovation is an on-going process which includes researching and collecting information from different sources about the learning process, about the content of a programme, about the method, the context, and the outcomes of an educational activity for providing goods and services (Charity, 2018). Charity (2018) stated that based on the innovation one can draw conclusions and recommendations so as to enhance the business education programme at any level in time.

The finding of hypothesis two in Table 5 showed that innovation had significant global impact on accounting students' achievement in business education programmes in Ahmad Bello University, Zaria with R^2 -value of 0.113 and ($P=0.000$). This implies that constant and regular innovation in business education programme increase on sustainable development in Ahmad Bello University, Zaria by providing it with competent students who could use their skills received and develop on sustainable development of the state such as Ahmad Bello University, Zaria because from the respondents' opinion shown that they agreed with impact of innovation in business education. The finding of the study is in consent with the finding of Mustafa et al (2013) highlight the importance of sustainability issues in business curriculum by thorough assessment so as to produce competent students for the development community such as Ahmad Bello University, Zaria. This is in line with view of Storey et al (2018) that defined sustainable proper innovation of business education for sustainable development is a dynamic one, with the position of improvement of the programme constantly changing with regard to sustainable development

The finding of hypothesis two in Table 6 showed that innovation had significant global impact on accounting students' achievement in business education programmes in Ahmad Bello University, Zaria with R^2 -value of 0.337 and ($P=0.000$). This implies that constant and regular innovation in business education programme increase on sustainable development in Ahmad Bello University, Zaria by providing it with competent students who could use their skills received and develop on sustainable development of the state such as Ahmad Bello University, Zaria because from the respondents' opinion shown that they agreed with impact of innovation in business education. The finding of the study is in consent with the finding of Mustafa et al (2013) highlight the importance of sustainability issues in business curriculum by thorough assessment so as to produce competent students for the development community such as Ahmad Bello University, Zaria. This is in line with view of Storey et al

(2018) that defined sustainable proper innovation of business education for sustainable development is a dynamic one, with the position of improvement of the programme constantly changing with regard to sustainable development

Conclusion

Based on the findings the researchers concluded that proper, regular and constant innovation in accounting for global impact on accounting students' achievement in business education is to be done thereby providing competent students who could use their skills, knowledge and attitudes received in improvement of standard of living in order to enhance the global impact on accounting students' achievement in business education in Ahmadu Bello University, Zaria. Lacks of innovation in accounting business education programme will lead the programme to produce incompetent students who cannot use their skills on enhancing the global impact on accounting students' achievement in business education. The implication for not providing proper innovation of the programme may lose its value in the societal images. This in turn, the students may lose their work to do in the labour market in Kano State and Nigeria in totality.

Recommendations

Based on the findings the following were regarded as the recommendations for the study

1. Adequate innovation in accounting for global impact on accounting students' achievement in business education should be improved properly and regularly for the programme at any point in time so as to assist the system for producing competent students who can use their skills in enhancing Ahmadu Bello University, Zaria in particular and Nigeria as a whole.
2. Thorough innovation in accounting for global impact on male accounting students' achievement in business education should be made among the business education programme so as to produce competent students who can use their skills in producing goods or services which would sustain the development of the state in particular and the Nigeria in totality for business buying and selling of goods and services at the markets. This in turn, will boost the sustainability and the development of the state and Nigeria at large
3. Proper innovation in accounting for global impact on female accounting students' achievement in business education should be made among the business education programme so as to produce competent students who can use their skills in producing goods or services which would sustain the development of the state in particular and the Nigeria in totality for business buying and selling of goods and services at the markets. This in turn, will boost the sustainability and the development of the state and Nigeria in general.

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