

**EDUCATION MANAGEMENT / SUPERVISION TOWARDS DEVELOPING
ACCOUNTING AND FINANCIAL MANAGEMENT SKILLS AMONG ADULT
EDUCATION STUDENTS OF AFRICAN TRADITIONAL RELIGIOUS SETTINGS**

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ABSTRACT

In most African religious traditional environments, a lot of people are not formally educated; that notwithstanding, they still run their commercial businesses which demand for standard skills for proper accounting, and financial records. In order to alleviate this situation, some of the traditional religious environment settlers have enrolled in adult education programme, mostly in the rural communities. The problem that puzzles this research is that their teachers are more of those primary and secondary school teachers who have retired from service, and serving teachers who take the job as a part-time engagement. Some of their administrative officers live in the urban cities. The research has shown that these facilitators of adult education, due to their age, other engagements, and far distance to the adult education centres, have failed to achieve the expected feat in upgrading the students' academic endowment on accounting and financial record keeping skills. Therefore, the pragmatic and assiduous involvement of experts in education management and supervision is dearly needed. The paper henceforth aims at addressing the issues associated with low academic output in adult education especially among the students in the traditional religious settings in Africa. It has been found in this paper that adult education has not been given serious attention among African states. The research employs phenomenological research methodology. Data were sourced from primary and secondary materials. Data collected were analyzed with comparative style of data analysis. It is recommended among other

things that every community in African should institutionalize adult education centre independently from other school or academic system.

Keywords: Education Management, Supervision, Accounting skills, Financial Management, Adult Education, African Traditional Settings.

Introduction

It is said that regularity, punctuality are always the sole of business. For the most traditional African environments, their settlers are naturally adherents of the principles of being punctual and regular to their areas of human endeavours which are usually, economical in nature. In this quest for economic and financial pursuit, religious attachments to the lives of most Africans especially those who are residents of African traditional environmental settings seriously influence their commercial business engagements. This could suggest why Mbiti(1975:1) points that “Africans are notoriously religious”. Whatever a traditional African does, religion plays a very important role in mathematical arrangement of numbers, different African peoples accord religious significant to certain numbers. Such significance could be symbolic or otherwise. For example, most African peoples and communities have their individual market days. Some have markets that trade or function at a particular time of the day which are mostly evening or night hours.

In most occasions, these circumstances and more affect the efficiency of the peoples’ skills in accounting and financial record keeping, hence, the need to enroll into adult/non-formal education because the ages of affected individuals are mostly adults who might not cope-up with regular and formal primary and secondary schools’ studies. The problem of this research lies on the fact that the teachers of these adult education students are more of those primary and secondary school teachers who have retired from service and serving teachers who take the job as a part time engagement. The administrative officers of adult and non-formal education mostly live in far distance places to the adult education study centres. These facts on external commitment or engagements and distance between study centres and the staff residence has created a problem of the failure to achieve the expected feat in upgrading the students’ academic endowments on accounting and financial record keeping skills. The research shows that these facilitators of adult education, because of their ages, other engagements, and far distance to the adult education study centres, have failed to actualize the interest that motivated the institution of the programme. The study aims at re-addressing the issues associated with the low academic output in upgrading adult/non-formal education in African traditional religious settings. It is on this background that pragmatic and assiduous involvement of experts in education management and supervision would be earnestly needed. It has been found in this research that adult education has not been given serious attention among African states. The paper employs phenomenological research approach or methodology. Data were got from primary and secondary sources. Data collected were analyzed with comparative style of data analysis. The paper recommends among other things that every community in Africa should institutionalize adult education centre separately from other school or academic management systems.

Clarification of Concepts

The concepts that are given explanations in this paper include: Education Management and Supervision, Accounting, Financial Management, Adult Education, and African Traditional

Religious Settings. Educational Management can be defined as the application of management principles to the field and practice of educational leadership for the attainment of educational goals and objectives (Omorobi, 2021:8). Educational management is concerned with planning and formulation of educational policies or programmes with a view to achieving educational goals (Peretomode 2012:43) Supervision in school setting has been viewed by Chike-Okoli (2016:219) as: “the process of bringing about improvement through instruction by working with people who are working with pupils. It involves stimulating growth and helping teachers to help the learners” Education management and supervision is principally targeted at improvement of the educational/school system, through planning and formulation of educational policies.

Accounting and financial management has to do with records on monetary flow in any commercial enterprise. Market Business News (n.d:1) defines accounting as: “the work or process of keeping financial records. It is the systematic recording, reporting, and analysis of the financial activity (transactions) of a person, business, or organization”. Accounting is more or less a professional skill. But that does not mean that with good level of educational or academic growth, one cannot have some levels accounting proficiency. Management Study Guide (2021:1) emphasizes that “the financial management is generally concerned with procurement, allocation and control of financial resources of concerned:” It implies that accounting is highly imperative in financial management. Finance cannot be well managed without taking accounts of procurement, and allocation and control financial resources of the business firm or establishment or organization.

Adult education on the other side, IGI Global (2021:2) posits adult education thus: “it is part of extension education which is aimed at educating adults including educating at work place. It is a type of education that takes place outside the school system or one that takes place within the school system but in a flexible and collaborative manner”. Princeton Word Net (2021:2) views adult education thus:

Adult education is the practice of teaching and educating adults. Adult education takes place in the workplace, through “extension”. Other learning places include: community colleges, folk high schools, colleges and universities, Libraries, and lifelong learning centers. The practice is often referred to as “Training and Development” and is often associated with workforce or professional development. It has also been referred to as andragogy. Adult education is different from vocational education, which is mostly workplace-based for skill improvement; and also from non-formal adult education, including learning skills or learning for personal development.

Adult education is not all extended education or school system. It must not be practiced outside school setting. It could be done within formal school setting, it is equally not the same thing with vocational education or training. The basic feature is that it is an education programme or system principally meant for adults which presently covers only primary and secondary school schemes at least within Nigerian.

African traditional religions setting as referred to in this context applies to the typical traditional African environment which is influenced by traditional religious beliefs or thoughts. Cengage (2019:12) asserts thus:

African indigenous religions are timeless, beginning with the origin of human civilization on the continent, perhaps as early as 200,000 b.c.e when the species *Homo sapiens* is believed to have emerged. Because they date back to prehistoric times, little has been written about their history. These religions have evolved and spread slowly for millennia, stories about gods, spirits and ancestors have passed from one generation to another in oral mythology. Practitioners of traditional religions understand the founders of their religions to be God or gods themselves, the same beings who create the universe and everything in it. Thus, religious founders are described in creation stories.

This explanation of African traditional religion does not give the whole picture of African traditional religion. In the words of Ekwunife in Ugwu and Ugwueye (2004: 5-6) is defined thus:

Those institutionalized beliefs and practices of indigenous religion of African which are rooted in the past African religious culture, transmitted to the present votaries by successive African forbears mainly through oral traditions (myths and folktales, songs and dances, liturgies, rituals, proverbs, pithy sayings and names), sacred specialist and persons, sacred space and objects and religious work of art, a religious which is slowly but constantly updated by each generation in the light of new experiences through the dialectical process of continuities and discontinuities.

African Traditional Religion encompasses those beliefs and practices which are indigenous in Africa before the advent of any other religious beliefs and practices. This religion of African origin, like every other religion conveys to a reasonable degree, the culture(s) of independent African people's settings. Therefore most African settings, if not all are influenced in one way or the other by this African traditional religious culture.

Influence of African Traditional Religious Settings on the development of Accounting and Financial Management Skills among Adult Education Students

In most African Traditional Societies, standard and formal education opportunities are very rare. This is characterized by the traditional African peoples' Philosophy, Psychology, under-development, religion, inferiority complex, low creativity interest, to mention but a few. Mr Felix Ezeilo (personal communication, 18 July, 2021) states that communalistic relationships affected most African people's Psychology that they failed to think beyond their immediate environment. For most Africans in the view of Felix Ezeilo, some Africans felt comfortable with their relationships with friends, family members and the likes at home, thinking for outer world relationship became a very difficult thought. Meanwhile people preferred to remain at home to enjoy traditional festivals, religious activities and practices. In another realm, Mr Demian Olufue (personal communication 5 May, 2021) points that religious attachment affects

the traditional African' adult education students in acquisition of accounting management and financial skills He adds that most of the students are highly traditional religious, for him, in mathematical calculations, the begin to pay much attention to religious significance of special numbers like the local count of four, three, one etc, as the case maybe. In some cases, certain traditional days have religious regards and are forbidden to undergo any other activities including educational activities on those days. Therefore, any arrangement to learn accounting or financial management skills within these regular religious days will not work out.

In a similar vein, most traditional African settings and their dwellers perceived sales and marketing with gender attachment. The females or women are concerned as the most suitable for market activities and affairs. The women or wives in most cases are considered as those entitled to sell their husbands' or male counterparts' traditional products. In this case, they are mostly understood as the gender that serious requires to acquire financial and accounting management skills. Therefore, at the introduction of the adult education scheme in African societies, it becomes most probable that women dominate students enrolment. Men are taken to be in charge of officiating in traditional religious activities and other strenuous activities which are conceived as activities or engagements that do not need much mathematical, financial and accounting skills. Dr Adamu Theophilus, (personal Communication, 17 October, 2016) points that in average African society women were seen as those that should go for Western education, while the men manage the traditional religious wellbeing of the people, and other strenuous endeavours. Barr. Emeka Igboeme (Personal Communication, 14 July, 2021) explains that in most adult education centres within the South East he has visited, women out numbered the men. But the problem is that they are not always consistent in attendance. On the issue of inconsistency in attendance to classes among women who have enrolled as students/pupils of adult education programme, some women traditionally, enjoy a lot old age opportunities which they appreciate as blessings peculiar to them. In Igbo tradition for example, the youngest son is traditionally placed to take care of his mother in his adulthood, while all her daughters are also assigned to give her a similar care. The youngest son automatically owns his mother's belongings or properties especially at the demise of his mother. The special baby nursing period of any baby given birth to by every married woman's daughter (*Omugo*) is also the women's right and entitlement. Traditionally, the *omugo* rites take a period of six months, but modern mothers are gradually reducing it to three months. At this age, in Igbo women's lives they seem to mildly wield control over their husbands, because of the closer affectionate and filial relationship they enjoy from their offspring which is minimal among the men. This daughter-son and mother relationships and its accruing visits and homage by women or mothers affects their punctuality and regular attention to their studies as adult education students as they lack this attention which their husbands would have drawn back to their studies if they could influences them as such, because these husbands will appreciate their wives to attain good financial and accounting skills to enable their wives trade well whenever they are sent to sell the local items or commodities at least in their local or rural markets. These little factors discussed here, and other related factors affect the development of the financial and accounting skills amongst student of adult and literacy education in African localities.

Expected Impact of Education Management and Supervision towards Developing Accounting and Financial Management Skills among Adult Education Students in Africa Traditional Religious Societies

Though African society is witnessing some trends of development, but the traditional religious environment still lives aback beyond expected development in terms of inter-cultural exposure and adjustment. Nwangwu (2021:9) stresses thus:

An appraisal of indicators of development in Africa demonstrates that Africa still has a long and tortuous road to traverse for instance, the current statistics show that the literacy rate for sub-Sahara Africa stood at 67 percent in 2017. In other words, one third of the people aged 15 and above were unable to read and write.

This is part of the facts that would aid the comprehension of the indication that Africa is backward in education. It is this educational growth that necessitated the need for affected dwellers of the traditional African religious settings to join adult and non-formal education system at least to be able to know and get sustainable skills in managing and calculating money in the process of exchanging goods and services. Education itself could be said to be a conscious or unconscious acquisition of knowledge and skills which facilitates the development of power of reasoning and judgment that will enable an individual to be functional in society. It is the parthfider of development, enlightenment and intellectual maturity (Nwangwu, 2019). In the context of this paper, the area of educational interest is on financial and accounting which could be structured under the umbrella of business education as it affects adult education in African traditional religious environment, which is not yielding the anticipated results among their students, hence the need for the involvement of experts in the area of education management and supervision. Business education concentrates more on commercial, financial, accounting and other tenets of giving a lucratic output. A walk through the line of history of education has informed most educators that before the advent of Western education, there was a traditional form of education alias Non-Formal Education.

People are academically trained into various skills and trades to help them earn a living as well as support the survival of the community by dispensing their life skills e.g blacksmith, tailors, farmers, fishers, crafts, lude and skin, bronze work, herding, business, herbal medicine, etc (Ali, et al, 2020:79). These skills are traditionally, taught and learned among Africans without formal education. Today, Non-Formal / Adult education has been instituted in most African communities, with the interest to advance this system of education. This attracts the need for financial and accounting skills, because, all these skills that had been taught and learned traditionally generate funds, hence the need for financial and accounting records. There are cases of credit, debt, loan, purchase and sales, store reserve, and monetary savings. A more sophisticated accounting and financial knowledge or skills will standardize these learned traditional skills. The graduates from adult education study centres will be very sound preparing checks and balances, the use cheques, ATM, and other banking transaction technical know-how, use ledger, prepare receipts, investment plans, etc if they are assisted on how to tackle their immediate environmental challenges emanating from traditional religious practices beliefs, cultural exuberance, inconsistency or the state of their tutor and management crew. This will even incapacitate them. The study of acquiring principal knowledge on

important statistical techniques, just as Mahadeva and Robinson in Bank-Ola et al (2020:478) aver on the use of Estimation Technique and procedures thus

“...begin with the examination of stochastic properties of the data in which descriptive statistic and unit root test are performed. The unit root test is necessary in order to avoid a spurious regression that may give a good fit and predict”. Statistical significance relationships between variables where none really exist”.

With the type of challenges facing adult education students in African traditional religious settings, it becomes very difficult for the students especially the younger ones to advance to more advanced become statistical users than before.

Henceforth, there exists the need for serious incorporation of experts from the field of Education Management and Supervision. These students are taught by teachers who teach in primary and secondary schools, some of their teachers are retired and tired yet they engage themselves in the teaching of adult education students when they know they lack the strength to do the job. Those teachers who are serving in both primary and secondary schools are also employed, yet, they could not combine their primary assignment with this part time teaching of adult education students. The management system of their study or programme has been very poor. Some non-academic and even academic staff of adult education scheme decides to reside in urban areas while most of the study centres are situated at the rural settings. Dr. Gaiya K (Personal Communication, 14 May, 2021) said he went round Eha-Amufu communities to observe the progress of adult education within the vicinity and felt highly disappointed on the degenerating level of the scheme, still the staff of the adult education programme are promptly paid by various Local Government Areas and even beyond.

The experts of education management and supervision can apply a psychological tool like CBTH to see if psycho-social adjustment could be achieved among the students and staff of adult education especially as it affects the development of financial and accounting skills among their students in African traditional religious settings. Mcleod in Asheotsala et al (2020:41) asserts that:

“Cognitive Behavioural Therapy (CBTH) was developed by T. Beck, Albert Ellis, Maxie Maultsby, Michael Mahoney, Donald Meichenbaum, David Burns, Michael Mahoney, Marsha Linehan, Arthur Freeman, and others. CBTH is a combination of cognitive and behavioural therapies that help people change negative thought pattern beliefs and behaviours so they can manage symptoms and enjoy more productive, less stressful lives.

Though this therapy is mostly recommended for people with some health and discriminatory challenges, it could be very effective on issue linked with abnormal behaviour, beliefs, either cultural or religious, or social, etc. Education management and supervision of the adult education programme ought not to be far different from what could be gotten in regular school management. Functions of management in school are performed by the schools heads (i.e. head teachers/principal) (Ajol, 2014 : 2). Experts of education management can be employed to manage adult education system to curb the concept of making the appointment

of the staff of the scheme to be too political. They can make it compulsory that it should be a regular programme with regular staff and different timing with regular and normal/formal primary and secondary education systems. Education management experts if incorporated in the system can plan the scheme to observe normal promotion of staff to encourage leadership of various centres accordingly with due ranking status. Education management and supervision experts in the words of Mr. Cyril Nwachukwu, (Personal communication, 2 July, 2021), should develop the scheme in a way that advertisement will be placed for the public to screen teachers and their qualifications before recruitment. This will create room for competition and make employees attach serious regard to the programme. For Mr Johnson Onuabunsi (personal communication, 11 June 2021). Experts can design standard syllabus or curriculum for the teaching and learning among students and teacher in these adult education centres. The use of standard syllabus will streamline and guide learners and teachers on subjects and topic to be covered at every level, class or term. In fact, the involvement of education management and supervision will reduce drastically, the attachment of belief systems, cultural perceptions, age, professional ego, and reluctant or non-challant attitude among the students, and they will gain the expected accounting and financial skills that is lacking among the people of African traditional religious settings.

Recommendations

Based on this study, the following are recommended:

1. Religious significance of numbers should not be applied by adult education students in the African traditional religious societies.
2. The family status and advantages should not influence their thoughts as students of adult education.
3. Ministry of education, communities and other private individuals should start to build separate schools for adult education instead of making existing primary and secondary school buildings centres for adult and non-formal education.
4. Consistent sensitization programmes should be organized through community leaders, and stakeholders.
5. Supervisors from ministry of education and parastatals should also work on weekly basis, supervising the activities of every centre in their areas of jurisdiction.

Conclusion

It has been found that adult and non-formal education exists in most African communities. But, it is also obvious that accounting and financial skills had for a distance past, remained a problem among dwellers of African traditional religious societies, therefore, the need to enroll them into adult education learning system, especially the women. This enrolment seems to have been frustrated by religious and cultural belief systems, non-challant attitude from the teachers and learners, etc.

In the midst of every challenge facing adult education programme, involvement of the experts of education management and supervision becomes very pivotal. In view of this, this paper encourages the employment of these experts as the most reliable way to salvage the terrible situation. Based on this, the government, communities, and individuals within African traditional religious environment are advised to make serious input or support to save the rural dwellers from this academic disadvantage.

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Interview

1. Mr. Felix Ezeilo, Abia State, Carpinter/trader, 78 years 18/7/2021.
2. Mr. Damian Olufue, Anambra State, palm wine tapper, 53 years, 5/5/2021.
3. Dr. Adama Theophilus, Kogi State, Lecturer, 44 years, 17/10/2016.
4. Barr. Emaka Igboeme, Enugu State, Public servant, 46 years 14/7/2021
5. Dr. Gaiya Kargya, Kaduna State, lecturer, 50 years 14/7/2021
6. Mr. Cyril Nwachukwu, Enugu State, Teacher, 61 years, 2/7/2021.
7. Mr. Johnson Onuabunsi, Enugu State, Teacher, 48 years, 11/6/2021.