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SIGNIFICANCE OF EDUCATION MANAGEMENT AND COUNSELING IN INTRODUCING IGBO ACCOUNTING SYSTEM IN ACCOUNTING STUDIES

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ABSTRACT

In the centuries back the Igbo had an accounting system which is not as sophisticated as the modern system of accounting as a Profession. Presently, students face a lot of difficulties in understanding and building proficiency in accountancy as a discipline especially on areas of probabilities surd, other mathematics, taxation, auditing and its accompanied calculations etc. The problem that is identified in this study is that candidates who have enrolled in the institutions of higher learning find the accounting mathematics very difficult mainly because the standard and sounds so foreign to their intellectual understanding. It is found in the study that with involvement of sound education management, planning and supervision, Igbo/local and traditional accounting system can be adopted by school guidance and counseling experts from secondary level to higher studies to bring accountancy studies down to local level and understanding of the students to shape their local educational psychology for gradual progression towards the higher standards. The paper aims at addressing the issue of difficulties students face in studying accounting or accountancy as a profession by advocating for the use of the local people's accounting system as a foundation for teaching and learning of that area of study. The paper recommends, among other things that traditional accounting system of the local people should be built in school curriculum for studies in accounting/accountancy. The research employs historical *and phenomenological methodologies. Data were collected through direct interview and other secondary sources. The research uses evolutionist style of data analysis.*

Keywords: **Guidance/Counseling, Education Management, Planning and Supervision, Traditional Accounting System, Educational Psychology.**

Introduction

In the years past, there were traditional ways Igbo forebears kept records of their economic activities with. The early people kept records on stones, woods, etc (Ojo and Obi,2004). In Igbo land, records were kept with the local pear seeds, kernels, stones, etc, but these records were so small to manage large/ high economic resource record keeping, it was at the advent of civilization that that these traditional record keeping assumes the historical development of accounting. Nweze (2015:8) buttresses thus:

> Accounting records dating back more than 7,000 years have been found in Mesopotamia, ancient Babylon, Assyria and Sumerian. The people of that time relied on primitive accounting methods to record the growth of crops and herds. Because there was a natural season to farming and herding, it was easy to count and determine if surplus had been gained after crops had been harvested or the young animals weaned.

It could be ascertained here that the discipline had developed from history among different traditional peoples of the entire universe in divergent methods. These traditional methods of record keeping among the Igbo ancestors should be encouraged at within the south eastern secondary students of accounting studies to prepare them for higher studies. This will level to bring accounting educational studies down and simple to a very low level where young and interested students will find the study very easy and more of the younger people will build interest in building their carrier towards that direction. In order to perfect this intention of adjusting the educational psychology of the Igbo traditional accounting system, there is need for the involvement of guidance and counseling profession, and specialists in education planning, management and supervision. White the guidance and counseling professionals are working on build the psychology of prospective learners and teachers towards advancing their there for the use of traditional accounting records in the teaching and learning of in accountancy, expertise in education management, planning and supervision will plan the stages of the study at which method of Igbo traditional economic record keeping should be built in the different levels of curriculum development.

In this research, it is aimed at addressing the difficulties students face in studying accountancy which forms the problem of this study. It has be found that the adjustment of the people's educational psychology toward Igbo traditional accounting system will lay a promising foundation for teaching and learning in accountancy. This paper adopts historical and phenomenological mythologies of research. It also recommends amidst other things that traditional accounting system of the local people should be part of the contents of school curriculum for studies in accounting education or accountancy. Data for this research were got from primary source, primarily, oral interview; and secondary sources, which include: textbooks, journal, internet materials, etc Data generated were analyzed with evolutionist style of data analysis.

Clarification of Concepts

The terms that are organized to be explained in this article include: Educational psychology, guidance and counseling, education management, planning and supervision, accounting/accountancy and the Igbo accounting system. Guidance and counseling has been conceived by the idea of the common man as an art of guiding and counseling less experienced persons. Dr. Mrs Chika Caroline Odinaka (personal communication, 19 May, 2022) examines that guidance and counseling is a professional skill which specializes on guiding and counseling clients with vast problems across school system and other choices of engagements, e.g. clinical issues, organizational issues, vocational, and skill acquisition, and personality development etc. In fact, it is a special area of study where its experts are trained to discharge the services in schools, hospitals, vocations, other fields of personality formation, establishments e.g. prisons, police, military, industries etc.

Educational management, planning and supervision: First and foremost, the concept reads to the English adage that says that he who fails to plan; plans to fail. Educational management, planning and supervision run through the garnets of planning to avoid failure in educational systems. Omorobi in Otiji et al (2021:311) views thus: "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". Educational planning, management and supervision deal with efforts geared towards laying down educational plans on certain set objectives or goals, execution those plans, and supervising them to confirm their conformation in execution with the set goals.

Traditional accounting reads to the process of keeping economic and wealth records in the years back by the Igbo fore fathers/ancestors. For a world great philosopher, Aristotle, he said "If you would understand anything, understand its beginning and development" Nweze (2015:7) points thus:

- The history of accounting is as older mankind. No wonder it's generally believed that any attempt to traceable history of accounting would invariably lead to a robust discussion on the history of mankind the society and his possession or wealth. This is so because from time immemorial, man has always been anxious to know how many things belong to him and how much it is worth. From biblical account, Pharaoh, the king of ancient Egypt engaged a Hebrew young man named Joseph, one of the twelve sons of Jacob, to be in charge of the wealth of Egypt and to be accountable to Pharaoh himself.

It could be seen here that every society traditionally had the idea of keeping records of her wealth and resources. The Igbo traditional accounting system is, the method which the traditional Igbo people used in keeping records of their wealth, resources and economic input and output. This helps to be able to record gains or losses, credits and debts.

Psychology deals with human mental activities, how man understands and reasons towards his interaction with his environment and human individuals therein. Atkinsom et al (1983:14) point thus:

> Throughout its brief history, psychology has been defined in many ways. The early psychologists defined their fields as "the study of mental activity". With the development of behaviorism at the beginning of the phenomena that could be objectively measured, psychology was redefined as "the study of behaviour". This definition usually included the investigation of animal as well as human behaviour on the assumptions that (1) Information from experiments with animals could be generalized to the human organism and (2) Animal behaviour was of interest in its own right.

Psychology as a discipline is mostly concerned with the study of human behaviour. Though there could be need to run experiment with animal specimen but the basis of such experiment is found as a result in human behaviour. Educational psychology therefore is concerned with the study of behaviour towards the perceptions and behaviour found in the art of teaching and learning in schools, and other learning environments. Education psychology helps in shaping the behaviour of both teacher and learner positively.

> **Educational psychology** is psychology concerned with human maturation, school learning, teaching methods, guidance and evaluation of aptitude and progress by standardized tests (Subramanian, 2022:3). Educational psychology meant here for the traditional Igbo people accounting system is not formal school teaching and learning. But it is the traditional informal educational and psychological perception on the people's system of accounting system to be transferred to the modern formal school educational psychology.

Okpara (2005:4) states thus:

> Informal organizations are patterns of consistent relations among jobholders, regardless of the job they occupy. Interaction between jobholders may occur because… they are 'inlaws;' one admires, the other, they are in the same car pool or they live next door to each other. Any analysis of a complex organisation must deal with both its formal and informal aspects.

The point here is that the traditional environment operates as an informal organisation. And it is not considered in modern school accounting studies. In order to bring the impact of educational psychology, education management, planning and supervision completely into play, in accounting studies, the traditional accounting system in the informal organisation like the Igbo traditional accounting system should be considered.

Significance of Education Management, Guidance and Counselling in Introduction of theIgbo Traditional Accounting System in Accounting Studies

The art of educating learners in line with the Igbo people's traditional system of accounting for students or learners of accounting or accountancy has been viewed by the modern experts in accounting studies as something that is not worth doing. They feel that it will not have any positive impact in modern life accounting profession. It is the position of this paper that professional touch of the guidance and counselling, education management, planning and supervision professions would be relevant to the adjustment of this wrong educational psychology of the modern education system in accounting profession. At this sub-heading, more light will be thrown on the significance of guidance and counselling in this adjustment process.

In the community leadership accounting to stewardship is taken seriously among the Igbo traditional people. Mr. Edward Uwakwe (Personal communication, 7 May 2001) pointed that as a community leader, they were not arithmetical like modern people, but he used blacksmiths' metals and irons to mark portions of land of the community sold, to any buyer, and used dried oil bean stems to tie the number of stems to represent the price of each portion of land that was sold. He continues that he used the local peer seed to represent the amount of money spent in every job done for the community. Among the traditionalist proper account of stewardship is highly encouraged. The guidance and counselling expertise, views the impact of the progress in the Igbo traditional society to see how it could be used to improve the learners knowledge of accounting. For example, the guidance and counselling area of specialty called pastoral counselling experts and education planners, supervisors and managers can use some biblical references in introducing the educational psychology of the Igbo traditional account system to suit in the progression of modern accounting studies. Mathew 25: 16 -18 says:

> The man who had received five talents promptly went and traded with them and made five more. The man who had received two made two more in the same way. But the man who received one went off and dug a hole in the ground and hid his master's money.

The Igbo encourage such multiplicity of resources. Fathers share tubers of yam to their sons and await their stewardship in return. These fathers expect their sons to present at least a double of the tubers of yam given to them during harvesting season.

A good son would be able to achieve this multiplicity of resources if he applies good traditional accounting standard. Fathers of such families are distinguished on the ground of wealth acquisition through crop productions. This traditional accounting system can be used by guidance and counselors and education managers to advocate for introduction of Igbo traditional accounting system to the modern accounting to be able to adjust the educational psychology of both the Igbo traditional accounting users and the modern accounting profession, where the impact of the traditional accounting would be found relevant in laying foundation for easy learning process for learners and teachers in accounting studies.

In Igbo traditional accounting system there is earnest belief in giving for expansion. They give the hard working poor from their earnings to who will make good traditional accounting process for increase in output. It is just as it is contained in Acts: 20:35 states:

> By every means I have shown you that we must exert ourselves in this way to support the weak, remembering the words of the Lord Jesus, who himself said "There is more happiness in giving than in receiving.

The traditional accounting system encourages giving especially to the poor who could develop the resources and multiply it. There is the belief that giving makes good accounting entries. Today, in modern accounting entries, we debit (left hand side), the receiver and credit

(Right Hand Side) the Giver. The guidance and counselling and education managers can reconcile this debit and credit concept with the traditional giving and collecting art in accounting, for better adjustment to the educational psychology to the modern people.

Budget/budgeting is an aspect of accounting/accountancy. The traditional Igbo accounting involves budgeting. Horrigen et al (2014) defined budget as a quantitative expression of a plan of action and an aid did to co-ordination and implementation. The traditional Igbo people ran both short and long term budgeting, which are mostly in form of cash stored value etc, Budgeting. The New Webster's dictionary (2013), sees budget as predicting reasonable probabilities about the future of something such as sale of product, economic conditions, etc. the traditional people make reasonable prediction of probabilities, because they know the possible input and expected output which guide them on their budgeting, and could be a fixed budget with only one level of activity. For example, it is a single target volume level like 80,000 units of which all results will be compared with original plan regardless of changes in the volume of activity turns out to be 70,000 units, at the 70,000 units compared with budgeted cost at 90,000 units. The compared with budgeting and accounting system finds a quick adjustment. This concept would be ideal for the counselor and education manager to advocate for modern accounting learners and teachers to be part of the learning process and life style, where any change in a unit of a budget will not thwart budget plans. This will create a good foundation for a learner to progressively and successfully learn from the less sophisticated system of budget studies in accounting to a more sophisticated system to make the learner grounded in the field on graduation. Dar et al (2021), have outlined the benefits of counselling to students in schools thus:

1. Prepare students for challenges of 21st century through academic career, and personal/social development
2. Relates educational programme to future success.
3. Facilitates career exploration and development.
4. Develops decision-making and problem solving skills.
5. Assists in developing effective interpersonal relationship
6. Assists in acquiring knowledge of self and others
7. Enhances personal development
8. Broadens knowledge of our challenging world
9. Provides advocacy for students
10. Encourages facilitative, cooperative peer interactions
11. Fosters resiliency factors for students
12. Assures equitable access to educational opportunities

Further, Dar et al (2021) adds that guidance counselor may coordinate a school system pastoral care. These benefits and the roles of education management, planning guidance, and counselling professions go a long way to preparing and assisting students in both secondary and higher institutions of learning in their individual career developments. Guidance and counselling professionals extend all these benefits and roles in adjusting some difficulties encountered by students which accrue from wrong educational psychological issues of a people from different platforms like that between Igbo traditional accounting system and modern accounting studies among secondary schools and higher institutions at least in South-East, Nigeria to reduce the difficulties in teaching and learning in accounting studies.

RELEVANCE OF GUIDANCE/COUNSELLING, AND EDUCATION MANAGEMENT, PLANNING AND SUPERVISION IN INTRODUCTION OF IGBO ACCOUNTING SYSTEM AS A FOUNDATION FOR TEACHING AND LEARNING OF ACCOUNTANCY/ACCOUNTING IN THE MODERN ERA

Education management, planning and supervision call for governance and leadership in the area of education, basically teaching and learning expertise Northouse (2012) has defined leadership as a manner that shows an individual's influence on a group of individuals to achieve common objectives. It is also explained as symbolizing the duty meant at realizing precise goals by exploiting human and material resources to accomplish a structured organizational interest (Ololube, 2013). Effective leadership can be associated with the way that people and teams willingly shoulder responsibility for improving the appraisal process with skills development (Gin and Gayathri, 2018). In some cases, this is done in collaboration with senior teaching colleagues and education sector stakeholders. In other cases, however, school goal setting is an incorporate activity completed by federal/state ministry of education through a national (or state) policy on education.

Education management, planning and supervision apply these leadership functions stated by Ololube, Tin and Goyathri. Education managers can harvest all the material and human resources to accomplish the process of adjusting the educational psychology of the Igbo traditional accounting system to aid the easy flow of understanding of the sophisticated modern system of mathematics in accounting studies. From the view of Gin and Gayathri, Guidance/counselling experts, education managers, experts in African studies and accounting studies can form a teams that can willingly shoulder responsibility for improving the appraisal process with skills of individual variable's unit. In this regard, stakeholders in education sector would make the school goal setting a corporate activity that would be completed by Federal, and state ministry of education through the promulgation of education policies that will accommodate the Igbo African traditional accounting system as a foundation for advanced accounting/accounting studies as a modern profession.

Accountancy as a career has developed professional bodies e.g. institute of Chartered Accountants of Nigeria (ICAN) Charted Institute of Management Accountants (CIMA) etc. Registered candidates of this institute and related institutes find it very difficult to be successful in their professional exterminations. Therefore guidance counselling education management, planning and supervision professionals can help to reduce such failure among these registered candidates by forming a team work with the federal and state ministry of education to enhance the educational psychology of the Igbo traditional accounting system in a way that this traditional and easy accounting system will form the basis in teaching and learning of accounting from secondary school to tertiary so that students can find value to traditional accounting system. This adjustment in the said education psychology will go far to make the prospective candidates find the field very easy and be able to succeed both conventional schools / institutions and professional institutions. MrEjikeAniebo (personal communication, 1 September 2021) states that most of them in accounting studies fail in both the secondary, tertiary and professional examinations because all the mathematics are completely foreign to them, the local students in the course, for example, formulate for variances like total variance = budgeted trading profit.

less actual trading profit
= production variance plus sales variances…

Direct materials Variances = Material price variance plus usage (quantity variance)
Direct material Variance = SPSQ – APAQ
Where SP = Standard price
SQ = Standard Quantity
AP = Actual Price
AQ = Actual Quantity

These formula with collaboration of guidance counselors and education managers could be given a traditional formulae from which the students or candidates can migrate to the aforementioned formulae for easy understanding of the course.

Recommendations

This research recommends that:

1. African accounting system should always be kept alive by professional in accounting sector of the economy.
2. Accounting is a pillar in economic status of an organization or nation. Therefore stakeholders should always think of better ways of enhancing the studies to bring it down to earth for easy understanding.
3. Guidance and counselors should strategize the approach of incorporation of their services with relevant stakeholders.
4. Education managers should try to advocate for the ministry of education at federal or state levels on the most effective patterns of making such related policies.
5. Education managers and counselor should reach out to schools especially those in rural settings to identify the major formulae that bother the learners.

Conclusion

The Igbo traditional people have the understanding that their traditional accounting system is too obsolete and have no relevance or significance to modern accounting profession. This conviction is seen in this research as a wrong educational psychological thought. Presently, students of this course of study are not doing very well, thereby making some of them to loose interest in that profession.

In order to correct this impression, and difficulties, the paper advocates that guidance and counselling, and education management professional would be of a very good assistance to this problem. The guidance and counselors will advise on the best way out, while the education managers concentrate on the leadership principles and policy making geared towards adjusting this wrong educational psychology. The adjustment is expected to make these students see a foundation from which their advancement to harder mathematical formulae will be made easier.

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