UTILIZATION OF INFORMATION AND COMMUNICATION TECHNOLOGY IN LEARNING MANAGEMENT ACCOUNTING OF BUSINESS EDUCATION PROGRAMME IN UNIVERSITIES IN ENUGU STATE

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Abstract
The purpose of this study was to assess the use of ICT in learning management accounting in Universities in Enugu State. The study was carried out in universities offering Business Education programme in Enugu State using a descriptive survey research method. Three research questions and three null hypotheses guided the study. The population for the study comprised 148 business educators (34) and students (114) in the four tertiary institutions offering degree programme in Business Education in Enugu State. There was no sampling because the population was manageable. The instrument used for data collection was a 56-item structured questionnaire developed by researchers. The instrument was structured using a five-point rating scale for data collection and was face validated by three experts, two of them from the Business Education department and one from the measurement and evaluation department of mathematics and computer education, both in the faculty of education, Enugu State

University of Science and Technology. Cronbach's Alpha was used to determine the reliability coefficient of the four sections of the instrument, and they ranged from 0.71 to 0.76, while the reliability coefficient of the whole instrument gave a value of 0.71. Out of 148 copies distributed, 129 copies were properly filled, returned, and used for data analysis, representing 87.16% return rate. Mean was used to answer the research questions, standard deviation was used to determine the homogeneity of the respondents' responses, and the t-test was used to test the hypotheses at a 0.05 level of significance, 2 degrees of freedom (between groups), and 126 degrees of freedom (within groups). The result of the findings revealed that there is a low extent of utilization in all the items under the Sage (Peachtree), QuickBooks, and MYOB (Mind Your Own Business) as the respondents indicated. The null hypotheses tested showed no significant difference in the mean responses of ratings of Federal, State, and Private University students and educators on the variables identified. Based on the findings, some implications were indicated, and it was recommended, among others, that the business educator teaching accounting should acquire the necessary skills and training to enable them to adopt the use of ICT facilities in learning management accounting courses in the universities. The institution administrator should provide an enabling environment for effective use of ICT facilities in learning management, accounting, and other programmes, and government and relevant bodies should provide the relevant ICT facilities for effective learning in contemporary society.

Keywords: Information and communication (ICT) management, Accounting, Business Education

Introduction.

Globally, education is faced with various forms of innovation that have helped in transforming the sector both in human and material resources. This innovation has given rise to various approaches to learning in which information and communication technology is one of the approaches, which has been understood as a combination of face-to-face and technology-mediated instructional forms and practices used in learning. Education serves as a transformative vehicle, guiding individuals from the realm of the unknown to the realm of knowledge and empowering them to discern right from wrong. It is through education that individuals gain the requisite skills and complexities of society effectively. Particularly in the world of business, education plays a pivotal role in empowering citizens to realize their aspirations (Musa, Umar & Babawuro, 2024). As new technologies emerge, they are often embraced by traditional system of learning. The traditional approach of teaching which is concerned with the teacher being the controller of the learning environment, power and responsibility are held by the teacher, and they play the role of instructors and decision makers regarding curriculum content and the outcome of the learning. They see students as having "knowledge holes that need to be filled with information. Recently information and communication technology has emerged to bridge the gap between the traditional system of learning and the new learning thereby creating an avenue of enhancing the traditional instruction (Akpan & Ammikpo, 2017). Information and communication technology (ICT) is a scientific technological, engineering discipline and management technique used in handling information. Ile and Ementa (2015) described ICT as an umbrella term that includes any communication device or application, encompassing radio, television, cellular phones, computers and networks, hardware and software, satellite system and so on. It also includes various associated services and applications such as video conferencing and distance learning. It is an innovation of the 21st century that has gained relevance and has become indispensable in both education and the world of work. ICT is also found in other contexts, such as healthcare, engineering, libraries, Business Education, and many others.

Business Education is a broad and diverse discipline that encompasses all types of educational delivery systems taught in elementary schools, secondary schools, colleges of education, and universities. This means that Business Education includes education for office, distribution, and marketing occupations, accounting, commerce, business, and the teaching of entrepreneurial skills. It also refers to the desirable business competencies necessary for self-employment or being gainfully employed with a view to making the recipient self-reliant. Thus, ICT can be applied in Business Education programme (Ekoh-Nweke & Offia, 2018). ICT has, in recent times, been employed in the learning of various courses in universities, including management accounting.

Management accounting is multi-disciplinary in nature and concerns itself with advising management on the functional area of management, namely, planning, organizing, directing, and controlling. Management Accounting is concerned with identifying, presenting, and interpreting information used for formulating strategy, planning, and controlling activities, decision making, and safeguarding of assets, which will help the management in making decisions. Management accounting which is also known as Accounting for Managers is a process of collecting information (both qualitative and quantitative) from various sources such as Financial Accounting, Cost Accounting, Tax Accounting, Human Resource Accounting and others, selecting the important ones out of the total, analyzing them with the help of certain tools or techniques and then pass on to the management for taking decisions in the interest of the organization and the parties interested in it (Chhikara, 2020).

Management accounting can be described as the application of professional skills and knowledge in cost analysis or cost accounting towards solving managerial problems. It is also possible to consider management accounting as a field of study specifically designed for cost reporting, for the purpose of equipping management with the requisite information for decision-making. Management accounting is also the process of identification, measurement, accumulation, analysis, preparation, interpretation and communication of financial information used by management to plan, evaluate, and control within an organization and to ensure appropriate use and accountability of their resources. There are applications in ICT that enhance the learning of management accounting processes, among others, the packages are Sage (peach tree) Mind Your Own Business (MYOB), and QuickBooks (Ariwodo & Ekoh-Nweke, 2024). Mind your own business is also one of the most popular and powerful software tools, which has rich features and is liked by large companies. It is used for printing out sales invoices, automatically updating customers' accounts in the sales ledger, and recording bank receipts. In a manner, Peachtree presents a holistic accounting and business management solution for medium-sized enterprises. It is a useful tool for management accounting.

QuickBooks is software used in making management accounting decisions. It is used for processing accounting transactions and has the following features: charts of accounts, customized invoices, tracking accounts payable and receivable, preparing profit and loss statement, balance sheet and management cashflows. There is need for the universities to upgrade their websites to enable lecturers and students to access and disseminate information. Ile and Ementa (2015) stated generally that Business Education programmes in southeastern Nigeria lack the impartation of ICT skills, and the students offering the programmes are limited to world processing and spreadsheet processing. This limitation is attributed to the lack of ICT facilities in the universities in Enugu State. As a result of this, business education graduates lack the competencies in providing needed to provide the information required for decision-making in the management of organizations. This can negatively affect entrepreneurial ventures since they lack effective decision-making information to run businesses successfully in the present 21st-century business environment. This poses serious problems to the nation's economy and society at large. It is therefore doubtful to really indicate the use of ICT in learning management accounting by business education students in universities in Enugu State. Hence, there is a need for the assessment of the use of ICT in learning management accounting by business education students in universities in Enugu State.

Statement of the Problem

Universities, among other higher institutions in the country, were established to train students to be ICT compliant and to acquire practical skills and knowledge to function effectively in the world of work, both as accounting teachers and as managers of businesses, especially in accounting. The use of information and communication technology in learning management accounting will allow graduates to effectively process, store, and transfer information through audio, visual, or both forms of numbers, letters, and pictures in business operations. Unfortunately, business education students are not meeting expectations in the accounting aspects of the course. This could be that students are afraid of mathematics, especially in accounting courses, or it could also be attributed to the unavailability and ineffective utilization of these ICT facilities by business education students, which this study seeks to investigate.

Purpose of the study

The general purpose of this study was to assess the use of ICT in learning management accounting of Business Education in Universities in Enugu State. Specifically, the study sought to determine:

1. The extent to which QuickBooks are utilized by business education students in learning management accounting in universities in Enugu State
2. The extent Sage (Peachtree) are utilized by business education students in learning management accounting in universities in Enugu State
3. The extent to which MYOB is utilized by business education students in learning management accounting in universities in Enugu State.

Research Questions

The following research questions guided the study:

1. To what extent are QuickBooks utilized by business education students in learning management accounting in universities in Enugu State?

2. To what extent is Sage (Peachtree) utilized by business education students in learning management accounting in universities in Enugu State?
3. To what extent is MYOB utilized by business education students in learning management accounting in universities in Enugu State?

Research Hypothesis

The following Null hypotheses were tested at the 0.5 level of significance

1. There is no significant difference in the mean ratings of Federal, State, and Private University students on the extent of QuickBooks utilization in learning management accounting in universities in Enugu State.
2. Business education students at Federal, State, and Private Universities in Enugu State will not differ significantly in their mean ratings on the extent Sage (Peachtree) is utilized in learning management accounting in universities in Enugu State.
3. A significant difference does not exist in the mean ratings of Federal, State, and Private University students on the extent to which MYOB is utilized in learning management accounting in universities in Enugu State.

Methods.

The study adopted a survey research design. The study was carried out in Enugu State. Enugu state was the study's focus. The states of Ebonyi, Anambra, Kogi, Abia, and Imo border Enugu state to the east, west, north, and south, respectively. There are three universities, both public and private, in Enugu State that are offering Business Education as a programme. They are the University of Nigeria, Nsukka, Geofrey Okoye University, and Enugu state University of Technology. In the study, 148 respondents (students offering a degree program in Business Education) participated in the study. Hence, there was no sampling because the population was manageable. The instrument for data collection was a structured questionnaire with the title" Utilization of Information and Communication Technology in Learning Management Accounting of Business Education Programme in Universities in Enugu State. The questionnaire was on a 4-point scale decision rule of very high extent (VHE), high extent (HE), low extent (LE) and very low extent (VLE). The instrument was validated by three experts in Business Education. Mean was used to answer the research questions and standard deviation was used to determine the homogeneity of the respondents' responses, while analysis of variance (ANOVA) was used to test the hypothesis at 0.05 level of significance.

Research Question 1

To what extent are QuickBooks utilized by students of Business Education in learning management accounting in universities in Enugu State?

Table 1: Mean ratings and standard deviations of respondents' responses on the extent QuickBooks are utilized by students of Business Education in learning management accounting in universities in Enugu State

S/N	Extent QuickBooks is utilized in	UNIVERSITY STATUS	Decisi

	learning management accounting. The students:	**Federal N= 47**		**State N=64**		**Private N=18**		**Overall N= 129**		**on**
		X	**SD**	**X**	**SD**	**X**	**SD**	**X**	**SD**	
1	Use QuickBooks in learning payroll calculations	2.51	1.18	2.94	1.14	2.72	1.41	2.75	1.19	NE
2	Use QuickBooks to prepare sales taxes	2.21	1.02	2.39	0.99	2.22	1.11	2.30	1.01	LE
3	Use QuickBooks to prepare VAT calculation	2.38	1.21	2.78	1.30	2.61	1.46	2.61	1.29	NE
4	Use QuickBooks to prepare accounting reports	2.29	1.21	2.70	1.35	2.56	1.42	2.53	1.32	NE
5	Use QuickBooks in learning financial reporting	2.21	0.99	2.55	1.02	2.39	1.19	2.40	1.04	LE
6	Use QuickBooks in learning tracking of bank balance	2.06	0.87	2.19	0.83	2.11	0.96	2.13	0.86	LE
7	Use QuickBooks in learning tracking of credit cards	2.23	1.03	2.42	0.87	2.11	0.83	2.31	0.93	LE
8	Use QuickBooks in writing and printing of checks	2.09	0.95	2.20	0.86	1.94	0.73	2.12	0.86	LE
9	Use QuickBooks in preparing customers statements	2.34	0.89	2.52	0.87	2.39	1.14	2.43	0.92	LE
10	Use QuickBooks for online client portal	2.45	1.02	2.81	1.22	2.56	1.34	2.64	1.17	NE
11	Use QuickBooks for online payment options	2.30	1.21	2.65	1.29	2.50	1.34	2.50	1.27	NE
12	Use QuickBooks for online auto receipts generation	2.21	0.96	2.14	1.07	2.06	1.16	2.16	1.04	LE
13	Use QuickBooks in basic bookkeeping	2.13	1.17	2.30	1.28	2.00	1.03	2.19	1.21	LE
14	Use QuickBooks in expenses tracking	2.83	1.39	2.78	1.31	2.39	1.19	2.74	1.32	NE
15	Use QuickBooks in inventory tracking	2.57	1.10	2.67	1.13	2.72	1.31	2.64	1.14	NE
16	Use QuickBooks to export data	2.13	0.82	2.31	1.01	2.44	1.25	2.26	0.98	LE
17	Use QuickBooks to estimate quotas	2.34	1.03	2.61	1.19	2.61	1.38	2.51	1.16	NE
18	Use QuickBooks to prepare recurring invoices	2.21	0.85	2.48	1.09	2.44	1.19	2.37	1.03	LE
19	Use QuickBooks for online banking	2.34	0.87	2.45	0.92	2.44	1.09	2.41	0.92	LE
20	Use QuickBooks for reconciliation of statement	2.57	0.99	2.58	1.08	2.39	1.14	2.55	1.05	NE

21	Use QuickBooks in learning how to prepare invoice	2.62	1.05	2.70	1.16	2.33	1.14	2.62	1.12	NE
	Cluster Mean/SD	**2.33**	**1.09**	**2.53**	**1.09**	**2.38**	**1.12**	**2.44**	**1.09**	**LE**

Note: X =Mean; SD = Standard Deviation; NE = No Extent; LE= Low Extent

The data obtained in **Table 1** reveals that the mean ratings of the respondents for items 35, 37, 38, 44, 45, 49, 51, 54, and 55 range from 2.50 to 2.75, indicating that QuickBooks are utilized by students of Business Education to a low extent in learning management accounting in universities. Further, items 36, 39, 40, 41, 42, 43, 46, 47, 50, 52, and 53, with a mean rating below 2.50, depict that QuickBooks are utilized by students of business education to a low extent in learning management accounting in universities. The cluster mean of 2.44 and cluster standard deviation of 1.09 for all the items indicate that the items are utilized by students of Business Education to a low extent in learning management accounting. The low standard deviation (1.09) shows that the respondents had similar views on all the items.

Hypothesis 1

There is no significant difference in the mean ratings of Federal, State, and Private University students on the extent to which QuickBooks is utilized in learning management accounting in universities in Enugu State

Table 2: Summary of the ANOVA test result on the mean ratings of Federal, State, and Private University students on the extent to which QuickBooks are utilized in learning management accounting in universities in Enugu State

Sources of variation	Sum of Square	Df	Mean square	F	Sig	Decision
Between Groups	499.871	2	249.936	0.961	0.385	**NS**
Within Groups	32776.609	126	260.132			
Total	**33276.481**	**128**				

The result of analysis of variance in **Table 2** shows that the F value for mean rating of the respondents at 0.05 level of significance and 2 degrees of freedom (between groups) and 126 degrees of freedom (within groups) for 21 items is 0.961 with a significant value of 0.385. Since the significant value of 0.385 is more than the 0.05 level of significance, the null hypothesis is not significant. The implication is that there is no significant difference in the mean ratings of Federal, State, and Private University students on the extent to which QuickBooks are utilized in learning management accounting in universities in Enugu State. The null hypothesis is therefore not rejected.

Research Question 2

To what extent do students of Business Education utilize Sage (Peachtree) in learning management accounting in universities in Enugu State?

Table 3: Mean ratings and standard deviations of respondents' responses on the extent students of Business Education utilize Sage (Peachtree) in learning management accounting in universities in Enugu State

S/N	Extent Sage (Peachtree) is utilized in learning management accounting, the students:	UNIVERSITY STATUS Federal N= 47		State N=64		Private N=18		Overall N= 129		Decision
		X	SD	X	SD	X	SD	X	SD	
22	Use Peachtree in learning payroll calculations	2.36	1.07	2.59	1.28	2.00	1.03	2.43	1.18	LE
23	Use Peachtree to prepare sales taxes	2.30	0.93	2.48	1.10	2.17	1.29	2.37	1.07	LE
24	Use Peachtree to prepare VAT	2.29	0.93	2.44	1.02	2.39	1.24	2.38	1.02	LE
25	Use Peachtree in learning how write accounting report	2.34	1.01	2.44	1.04	2.44	1.25	2.40	1.05	LE
26	Use Peachtree in learning financial report	2.32	0.93	2.44	1.05	2.33	1.19	2.38	1.02	LE
27	Use Peachtree to teach tracking of bank balance	2.32	0.93	2.45	1.05	2.28	1.13	2.38	1.02	LE
28	Use Peachtree to teach tracking of credit cards	2.32	0.93	2.42	1.02	2.22	1.00	2.36	0.98	LE
29	Use Peachtree to write and print checks	2.51	1.33	2.98	1.36	2.83	1.29	2.79	1.35	NE
30	Use Peachtree to prepare customers statements	2.13	0.97	2.52	1.04	2.44	1.19	2.36	1.05	LE
31	Use Peachtree for auto receipts generation	2.30	1.28	2.83	1.33	2.50	1.20	2.59	1.31	NE
32	Use Peachtree for online client portal	2.15	1.02	2.58	1.07	2.06	0.99	2.35	1.06	LE
33	Use Peachtree for online payment options	2.74	1.33	2.78	1.21	2.39	1.29	2.71	1.26	NE
34	Use Peachtree in basic bookkeeping	2.83	1.19	2.98	1.21	2.56	1.34	2.87	1.22	NE
35	Use Peachtree in expenses tracking	2.83	1.32	2.84	1.25	2.44	1.25	2.78	1.27	NE
36	Use Peachtree in inventory tracking	2.79	1.18	3.00	1.23	2.67	1.46	2.88	1.24	NE
37	Use Peachtree to export data	2.70	1.32	2.75	1.30	2.33	1.18	2.67	1.29	NE
38	Use Peachtree to estimate quotas	2.55	1.17	2.69	1.27	2.50	1.34	2.61	1.24	NE
39	Use Peachtree to prepare recurring invoice	2.53	1.35	2.61	1.29	2.50	1.34	2.57	1.31	NE
40	Use Peachtree in preparing invoice	2.51	1.19	2.67	1.26	2.50	1.34	2.59	1.24	NE
41	Use Peachtree in online bank	2.5	1.3	2.5	1.2	2.4	1.3	2.5	1.2	NE

reconciliation statement	5	5	6	6	4	3	4	9	
Cluster Mean/SD	**2.4 7**	**1.2 6**	**2.6 5**	**1.1 8**	**2.4 0**	**1.2 3**	**2.5 5**	**1.1 7**	**NE**

Note: X =Mean; SD = Standard Deviation; NE = No Extent; LE= Low Extent

The result of data analysis presented in **Table 3** shows that item 63, 65, 67, 68, 69, 70, 71, 72, 73, 74 and 75 with mean rating of 2.79, 2.59, 2.71, 2.87, 2.78, 2.88, 2.67, 2.61, 2.57, 2.59 and 2.54 respectively which are above 2.50 indicates that the students utilized Sage (Peachtree) to a no extent in learning management accounting in universities in Enugu State. Also, item 56, 57, 58, 59, 60, 61, 64 and 66 have mean rating below 2.50 revealing that students utilized Sage (Peachtree) to a low extent in learning management accounting in universities in Enugu State The cluster mean of 2.55 and cluster standard deviation value of 1.17 for all the items indicate that the students utilize Sage (Peachtree) to a no extent in learning management accounting in universities in Enugu State. The low standard deviation of 1.17 indicated homogeneity of the respondents' responses to the items.

Hypothesis 2

Business education students at Federal, State, and Private Universities in Enugu State will not differ significantly in their mean ratings on the extent Sage (Peachtree) is utilized in learning management accounting in universities in Enugu State.

Table 4: Summary of the ANOVA test result on the ratings of Federal, State and Private University students on the extent Sage (Peachtree) utilization in learning management accounting in universities in Enugu State

Sources of variation	Sum of Square	Df	Mean square	F	Sig. value	Decision
Between Groups	441.312	2	220.656	0.882	0.417	Not Significant
Within Groups	31531.354	126	250.249			
Total	**31972.667**	**128**				

The result of data analysis in **Table 4** shows that the F value for mean responses of architects, civil engineers, and site supervisors at the 0.05 level of significance and 2 degrees of freedom (between groups) and 126 degrees of freedom (within groups) for nine items is 0.882 with a significant value of 0.417. Since the significant value of 0.417 is more than the significance level of 0.05, the null hypothesis is not significant. This means that there is no significant difference in the mean ratings of Federal, State, and Private University students on the extent of Sage (Peachtree) utilization in learning management accounting in universities in Enugu State. The null hypothesis is therefore not rejected.

Research Question 3

To what extent do students of Business Education utilize MYOB in learning management accounting in universities in Enugu State?

Table 5: Mean ratings and standard deviations of respondents' responses on the extent to which students of Business Education utilize MYOB in learning management accounting in universities in Enugu State

S/N	Extent MYOB (Mind Your Own Business) is utilized in learning management accounting, the students:	UNIVERSITY STATUS								Decision
		Federal N= 47		State N=64		Private N=18		Overall N= 129		
		X	SD	X	SD	X	SD	X	SD	
42.	Use MYOB to learn how to create a record for each item	2.59	1.19	2.77	1.31	2.50	1.34	2.67	1.26	NE
43.	Use MYOB to learn how to create an item record for service	2.59	1.31	2.61	1.30	2.44	1.34	2.58	1.30	NE
44.	Use MYOB to learn how to create purchase order	2.66	1.17	2.81	1.23	2.56	1.34	2.72	1.22	NE
45.	Use MYOB to learn how to convert order to bill, stock alert	2.70	1.32	2.67	1.25	2.50	1.34	2.66	1.28	NE
46.	Use MYOB to learn how to import information from different programs like Excel	2.66	1.17	2.85	1.25	2.56	1.34	2.74	1.23	NE
47.	Use MYOB to learn management of stock in	2.70	1.34	2.66	1.22	2.50	1.34	2.65	1.27	NE
48.	Use MYOB to learn management of stock out	2.64	1.17	2.81	1.23	2.56	1.34	2.71	1.21	NE
49.	Use MYOB in handling tracking on hard quantities	2.63	1.31	2.67	1.26	2.67	1.46	2.66	1.30	NE
50.	Use MYOB in handling tracking on value of stocks	2.64	1.21	2.83	1.23	2.61	1.33	2.72	1.23	NE
51.	Use MYOB to learn how to create stock alert	2.68	1.34	2.73	1.30	2.67	1.46	2.71	1.33	NE
52.	Use MYOB in preparing of invoices	2.57	1.16	2.86	1.25	2.61	1.33	2.72	1.22	NE
53.	Use MYOB to learn how to track transactions	2.81	1.29	2.81	1.25	2.67	1.45	2.79	1.28	NE
54.	Use MYOB to manage inventory	2.72	1.14	2.97	1.19	2.61	1.33	2.83	1.19	NE
56.	Use MYOB reconcile inventory	2.96	1.25	3.00	1.11	2.67	1.14	2.94	1.16	NE
	Cluster Mean/SD	**2.68**	**1.24**	**2.59**	**1.24**	**2.58**	**1.35**	**2.72**	**1.24**	**NE**

Note: X =Mean; SD = Standard Deviation; NE = No Extent

The result of data analysis presented in **Table 5** shows that the items have a mean rating ranging from 2.58 to 2.90, indicating that the respondents utilize MYOB to some extent in learning management accounting in universities in Enugu State. The cluster mean of 2.72 and cluster standard deviation value of 1.24 for all the items further indicate that the responses to the itemized is no extent of utilization. The low standard deviation of 1.24 indicated that the respondents have a consensus opinion on the items of the questionnaire, as the students and educators utilize MYOB to some extent in learning management accounting in universities in Enugu State.

Hypothesis 3

A significant difference does not exist in the mean ratings of Federal, State and Private University students on the extent MYOB is utilized in learning management accounting in universities in Enugu State.

Table 6: Summary of the ANOVA test result on the mean ratings of Federal, State and Private University students on the extent MYOB is utilized in learning management accounting in universities in Enugu State

Sources of variation	Sum of Square	Df	Mean square	F	Sig. value	Decision
Between Groups	141.563	2	70.782	0.267	0.766	Not
Within Groups	33380.127	126	264.922			Significant
Total	**33521.690**	**128**				

The result of data analysis in **Table 6** shows that the F value for mean responses of business education students at the 0.05 level of significance and 2 degrees of freedom (between groups) and 126 degrees of freedom (within groups) for items is 0.267 with a significant value of 0.766. Since the significant value of 0.766 is more than the significance level of 0.05, the null hypothesis is not significant. This means that there is no significant difference in the mean ratings of Federal, State and Private University students on the extent MYOB is utilized in learning management accounting in universities in Enugu State. The null hypothesis is therefore not rejected.

Discussion of Findings

The findings of the study according to research question one, depicted that QuickBooks was utilized to a very low extent in learning management accounting in universities. The findings of the study showed that students use QuickBooks to a very low extent in learning payroll calculations, to prepare sales taxes, prepare sales taxes, prepare VAT calculation, prepare accounting reports, in learning financial reporting, learning tracking of bank balance, learning tracking of credit cards, writing and printing of checks, preparing customers statements, for online client portal, for online payments options, online auto receipts generation, in basic book keeping, expenses tracking inventory tracking, export data, estimate quotas, prepare recurring invoices, for on-line banking, reconciliation of statement and use QuickBooks in learning how to prepare invoice. The findings of the study were in line with Okeke (2015) that educators do not give adequate attention to the use of QuickBooks in learning management, accounting principles, and practice. Okeke further noted that this software may be used by students in the establishment and development of small businesses and medium-sized enterprises.

The findings of the study, according to the research question two showed that students of business education utilize Sage (Peachtree) to a low extent in learning management accounting. Based on the findings, the students use Peachtree to a low extent in learning payroll calculations, to prepare sales taxes, prepare VAT, use peach tree in learning how accounting report, teach tracking of bank balance, tracking of credit cards, writing and printing checks, prepare customers statements, for auto receipts generation, online client portal, online payment options, basic book keeping, expenses tracking, inventory, export data and in online reconciliation statement. The implication of the study shows that students are not exposed to the sage (Peachtree) or understand its relevance, as identified by Roberts (2017) that Peachtree is used to process journals, cash books, bank reconciliation, customer's overdue interest. Ekoh-Nweke (2018) opined that the lack of technological facilities and computers has hindered the extent of utilization of new software in conducting research and learning.

The findings based on research question three show that business education students utilize MYOB (mind your own business) to a low extent in learning management accounting in universities in Enugu State. The identified areas that the students utilize MYOB to a low extent include: to learn how to create a record for each item, learn how to create an item record for service, learn how to create purchase order, learn how to convert order to bill, stock alert, learn how to import item information from different like excel, preparing of invoices learn how to track transactions, manage inventory and reconcile inventory. Findings of the study agreed with Ariwodo & Ekoh-Nweke (2024) that electronic facilities are not utilized in learning of programmes in the universities.

Conclusion

Based on the findings, it was concluded that the identified findings of the study were necessary for improving the students' learning of management accounting in universities. The lecturers are therefore required to utilize the ICT learning facilities in learning management accounting in universities. Based on the findings, it could be noted that university authorities and lecturers have a lot to improve the students' learning difficulties and ensuring that students learn with ICT facilities. It is necessary to utilize ICT facilities in the learning of management accounting in business education programmes to ensure that the educational system delivers the right quality to the business world.

Recommendations

Based on the findings of the study, the following recommendations were made:

1. Students of the Business Education programme of universities in Enugu State should utilize ICT in learning to diversify their learning using relevant ICT facilities, as the school may not provide 100 percent of the learning experience needed in modern society.
2. The institution administrators should provide an enabling environment for effective use of ICT facilities for learning management accounting in the Business Education programme.
3. Government and relevant bodies should provide the relevant ICT facilities for effective learning in contemporary society.

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