

PERCEPTIONS AND READINESS OF ACCOUNTING EDUCATORS FOR AI ADOPTION IN CCMAS-DRIVEN ACCOUNTING EDUCATION COURSES IN SOUTH-EAST UNIVERSITIES, NIGERIA

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Abstract

This study examined perceptions and readiness of accounting educators for AI adoption in CCMAS-driven accounting education courses in South East universities, Nigeria. Two research questions were raised and two null hypotheses formulated in the study. A descriptive survey research design was employed, and 154 accounting educators in public Universities were selected for this study. A-24 item structured questionnaire was used for data collection. Face and content validity of the instrument was ascertained by three experts in the field of education, and reliability of the instrument was calculated using Cronbach alpha formula which yielded correlation coefficients of 0.84 and 0.78 respectively validity. Mean, standard deviation and t-test were used for data analysis. Findings revealed that accounting educators agree that AI adoption enhanced their teaching of accounting courses, they disagree on possessing skills for adoption of AI in instructional delivery. Years of teaching experience and educational attainment were not significant factors in this regard. The researchers concluded that while AI is viewed positively by accounting educators, its adoption remains hindered by AI skills shortages by accounting educators. It was recommended that university administrators in Nigeria should provide regular AI-focused training programmes for accounting educators to enhance their skills in AI adoption in teaching accounting courses.

Key Words: Artificial Intelligence, Accounting Education, CCMAS, Readiness

Introduction

Artificial intelligence (AI) has significantly impacted various aspects of human life, including healthcare, finance, industries, transportation and education. As AI continues to advance; it will continue to shape a more information-driven society, particularly in education. AI is an emerging branch of computer science that aims to create intelligent machines capable of performing various tasks (Yadav et al., 2017). AI as defined by Elaine (2017) is a simulation of the human brain, aims at developing machines that respond to simulations in the same way as humans. Carol and O'Leary (2017) identified four dimensions of AI namely: intellect, research, business, and programming. Odoh et al. (2018) observed that AI has

advanced tremendously, with notable technologies including Expert Systems, Neural Networks, Robotics, Fuzzy Logic, Genetic Algorithms, Natural Language Processing (NLP), and Intelligent Agents.

AI has the potential to address some of the biggest challenges facing higher education presently. This is by innovating teaching and learning processes, and accelerating progress towards SDG 4. In agreement, the United Nations Educational, Scientific and Cultural Organization (UNESCO) (2025) stated that AI plays a critical role in addressing current inequalities regarding access to knowledge, and research. The World Economic Forum (2018) argued that AI tools can enhance personalized learning, immersive experiences, and intelligent tutoring

systems. Adnan et al. (2020) added that AI facilitates lesson planning, course content organization, material sourcing, teaching delivery, and student assessments. In the same vein, Ukata and Agburuga (2024) asserted that AI develops students' critical thinking and problem-solving abilities, preparing them for the modern workforce. Furthermore, AI is used in classroom management, plagiarism detection, chatbots, and learning management systems. As AI becomes increasingly integrated into all levels of education, UNESCO (2025) observed with regret that most tertiary institutions in Nigeria are still struggling to keep up with its advancement. Despite the earlier report by Epebinu et al. (2023) that the Nigeria government was collaborating with stakeholders to ensure the integration of AI into tertiary institutions, particularly universities.

Universities are higher institutions that equip students with advanced skills in different disciplines. The Federal Republic of Nigeria (FRN, 2013) asserted that universities contribute to manpower development by producing highly skilled labour needed by the nation. Business education is a vital education programme offered in Nigerian universities. It is an aspect of vocational education that equips youths with the 21st-century skills for paid employment or self-reliance. Okoye and Nwagu (2022) noted that the main objective of business education at the university level is to produce manpower equipped with analytical and critical skills for the development of a robust economy. Specialized courses taught in business education programme include Distributive Education, Accounting, Office Technology and Management (OTM), and Entrepreneurship (Folashade and Seyi, 2022). Accounting education in Nigerian universities aims to equip students with theoretical and practical skills for careers in accounting. The curriculum includes courses like Principles of Accounting,

Intermediate Financial Accounting, Advanced Financial Accounting, Cost Accounting, Taxation, and Auditing.

In order to ensure effective teaching, Otamiri (2023) stated that the accounting education curriculum must leverage digital technologies, adopt dynamic and flexible approaches, and stay current in the ever-changing accounting profession. This aligns with the Core Curriculum Minimum Academic Standards (CCMAS) initiative by the National University Commission (NUC) to standardize academic programmes across universities and ensure quality and relevance in the accounting field (NUC, 2024). The National University Commission Core Curriculum Minimum Academic Standards (CCMAS) was published in 2022 to meet 21st-century educational demands. The CCMAS is a unique structured curriculum that provides 70% of core courses for each programme, with the remaining 30% for innovative courses in their areas of focus (Nuhu & Ibrahim, 2024). The curriculum is designed to allow students to carry between 30 and 48 credit units per session. Ogunode, Olaoye and Yakubu (2023) stated that the CCMAS is characterized by national and local content, and is implemented using a blended learning model. CCMAS also emphasizes the incorporation of contemporary skills and knowledge areas, such as AI, to align Nigerian graduates with global competencies. In addition, the new CCMAS is a comprehensive approach to enhancing accounting education in Nigerian universities, combining human and digital resources such as AI tools. The NUC (2022) highlighted CCMAS's aims as to produce and train manpower, guide universities in developing 30% local content, incorporate innovation into curriculum content, produce graduates with high academic and ethical standards, and integrate universities into a blended learning model. Ogunode, Mshelizam and

Mohammed (2024) asserted that the NUC instructed the implementation of CCMAS in all Nigerian universities for all 100-level students in 2023/2024. Therefore, it is crucial to examine accounting educators' perceptions and readiness for AI adoption in implementing CCMAS in Nigerian universities.

Curriculum design and technological infrastructure are essential for implementing CCMAS-driven accounting education, the role of accounting educators remains paramount. Accounting educators play a critical role in translating accounting education curricular objectives into effective teaching and learning opportunities. Accounting education curriculum delivery efficacy is directly influenced by the knowledge, adaptability, and willingness of educators to embrace new teaching methods. To successfully implement CCMAS-driven accounting education, educators must have a positive perception and be prepared to incorporate AI into their teaching processes. In support, Sallam, et al. (2023) stated that skills in using AI among educators (accounting educators inclusive) are paramount for effective implementation of CCMAS-driven curricula in Nigerian universities. Edokpolor and Egbri (2017) asserted that Nigerian universities should shift from teaching theoretical knowledge to focusing on adoption of AI tools to enhance the teaching of accounting education courses.

Generally, Technology Acceptance Model (TAM) offers a robust framework to understand the factors influencing educators' acceptance and adoption of AI in their teaching practice. Developed by Davis in 1989, the Theory of Acceptance Model (TAM) suggests that Perceived Usefulness (PU) and Perceived Ease of Use (PEOU) are key factors in determining an individual's intention to use new technology. PU refers to an individual's belief that using a particular system would improve their job performance, while PEOU refers to the ease of use. These

perceptions influence attitudes towards technology adoption and actual usage behavior. In accounting education, educators' perceptions of AI's usefulness and ease of use could be crucial for their readiness to integrate AI into their teaching. PU suggests that accounting educators who recognize AI's potential to enhance teaching effectiveness are more likely to adopt AI tools. PEOU suggests that if AI tools are user-friendly and compatible with existing teaching methods, their adoption increases.

Perception refers to the way accounting educators in universities in South East Nigeria interpret, understand, and evaluate the adoption of AI in CCMAS-driven accounting education. It encompasses attitudes, and viewpoints regarding the potential benefits of AI adoption in teaching accounting courses. A positive perception may lead to greater willingness to adopt AI-driven teaching strategies, while a negative perception could result in resistance. Understanding accounting educators' perceptions is crucial for determining their readiness for AI adoption. Readiness in this study entails the skills possessed by accounting educators for AI adoption in teaching accounting education courses.

Perceptions of accounting educators on benefits of AI adoption in teaching accounting education courses could differ based on their years of teaching experiences. Accounting educators with 10 years and above experiences may have strong familiarity with traditional teaching methods which may make them to perceive AI adoption as disruptive or unnecessary if they have been successful using conventional methods. By contrast, less experienced accounting educators (below 10 years experience) are more likely to have been exposed to digital tools and AI-related innovations earlier in their careers, making them more receptive to AI adoption in accounting education. Similarly, readiness to AI adoption could be influenced by educational attainment of accounting educators. Accounting educators with Master's and Ph.D. may have more exposure

to advanced research, technological innovations, and modern pedagogical approaches, and may have engaged in more academic work that involves AI applications in accounting or educational technology, making them more prepared and open to AI adoption than accounting educators with B.Sc./B.Ed./HND/NCE/OND degrees. They also may have experience in curriculum design and innovative teaching methods, aligning with CCMAS guidelines than educators without postgraduate degrees. Based on this back drop, this study examined the perceptions and readiness of accounting educators to adopt AI in teaching remain a significant concern, particularly in universities in South-East Nigeria.

Statement of the Problem

The revised Core Curriculum Minimum Academic Standards (CCMAS) for Nigerian universities emphasize the importance of technology-driven learning, including the adoption of AI in teaching and learning processes. AI adoption in accounting education could enhance instructional efficiency, automate repetitive tasks, and improve students' problem-solving skills. However, the successful implementation of AI in CCMAS-driven accounting courses depends on the perceptions and readiness of accounting educators. Despite the increasing global adoption of AI in education, there are concerns about the preparedness of accounting educators in South-East Nigerian universities to integrate AI in teaching. Factors such as inadequate technical skills, access to AI resources, institutional support, and pedagogical training may hinder their ability to effectively adopt AI tools. Empirical evidence on how accounting educators perceive AI adoption and their readiness for AI adoption in implementing CCMAS-driven accounting education courses is limited. Without a clear understanding of their perceptions and readiness, policy interventions and capacity-building programmes may be ineffective, leaving accounting education programmes

lagging behind global technological advancements.

Purpose of the Study

The main purpose of this study was to examine the perceptions and readiness of accounting educators to adopt AI in teaching remain a significant concern, particularly in universities in South-East Nigeria. Specifically, the study examined;

1. The perception of accounting educators on the benefits of AI adoption in teaching accounting courses in universities in South East Nigeria.
2. The extent accounting educators possess skills required to integrate AI in teaching accounting courses in universities in South East Nigeria.

Research Questions

The following research questions were raised to guide this study;

1. How do accounting educators perceive the benefits of AI adoption in teaching accounting courses in universities in South East Nigeria?
2. To what extent do accounting educators possess skills required to integrate AI in teaching accounting courses in universities in South East Nigeria?

Research Hypotheses

The following null hypotheses were tested at 0.05 level of significance;

1. Accounting educators do not significantly differ in their mean perceptions of the benefits of AI adoption in teaching accounting courses in universities based on years of experience.
2. Accounting educators do not differ significantly in their mean perceptions of skills possessed to integrate AI in teaching accounting courses in universities based on educational attainment.

Methods

This study adopted descriptive survey research design. It was carried out in South-East Nigeria. The study surveyed 154

Accounting educators in South-East universities offering Business Education Accounting programmes were selected. The instrument for data collection was a 24-item structured questionnaire titled “Perceptions and Readiness of Accounting Educators for AI Adoption in Accounting Education Courses (PRACAIA-AEC)”. The instrument was in two sections; A and B. Section A contained two items on demographic information of the respondents educational attainment and years of experience while section B was divided into two clusters B1 – B2 structured on a four point rating scale of Strongly Agree (SA) = 4, Agree (A) = 3, Disagree (D) = 2 and strongly Disagree (SD) = 1. The instrument's face validity was verified by three experts, two from accounting education and one from measurement and evaluation. Reliability was

assessed through pilot testing, and data was analyzed using the Cronbach alpha formula, resulting in correlation coefficient values of .84 and .78 for cluster B1 and B2 respectively with an overall coefficient index of .81 obtained. The researcher administered a questionnaire to respondents in their offices, with six assistants who were well-informed about administration and collection methods. Out of 154 copies distributed, 147 (95%) were correctly filled and returned for data analysis. Statistical mean and standard deviation were used to answer research questions and establish respondents' perceptions' homogeneity. An independent t-test was used to test null hypotheses at a 0.05 level of significance. If the p-value was less than 0.05, the null hypothesis was rejected, otherwise, it was accepted. Data analysis was conducted using SPSS version 25.0.

Results

Table 1: Mean Perceptions and Standard Deviation on Benefits of AI Adoption in Teaching Accounting Courses in Universities

S/N	AI Benefits in Accounting Education	$\bar{x}$	SD	Remarks
1	AI is utilized to reduce the amount of academic work that accounting educators perform	3.02	.87	Agree
2	The integration of AI in accounting courses has been shown to enhance students' learning experiences	3.52	.63	Strongly Agree
3	AI enhances the practicality and skill-based nature of accounting education courses for students	2.55	.66	Agree
4	AI aids accounting educators in staying abreast of industry trends and regulatory changes	3.65	.59	Strongly Agree
5	AI enables accounting educators to efficiently analyze students' learning patterns	3.00	.67	Agree
6	AI has the potential to enhance students' engagement and participation in accounting classes	3.76	.58	Strongly Agree
7	AI-powered tools such as Excel and QuickBooks can assist accounting educators in simplifying complex accounting concepts	3.60	.75	Strongly Agree
8	AI enhances the learning experience of accounting education students by adjusting to their individual learning speeds.	2.78	.82	Agree
9	AI is transforming the way accounting educators assess and grade their students	3.50	.70	Strongly Agree
10	AI assists accounting educators in providing immediate feedback to students, thereby enhancing their comprehension of complex accounting concepts.	3.09	.85	Agree
11	AI enhances students' access to various online accounting materials	3.91	.58	Strongly Agree
12	AI enhances the critical thinking and problem-solving abilities of accounting education students	2.65	.86	Agree
	Cluster Mean	3.25	.71	Agree

Table 1 shows that six of the 12 items on benefits of AI adoption in accounting educations listed have mean scores ranging from 3.50 to 3.91 which mean that respondents strongly agree that they facilitates the teaching of accounting courses. The remaining six statements on benefits of AI adoption have mean scores ranging from 2.55 to 3.09 showing that respondents agree that they improve the

teaching of accounting courses. The cluster mean score of 3.25 indicates that the respondents agree that AI adoption is beneficial to accounting educators in teaching accounting courses in universities in South East, Nigeria. Standard deviations for all the items are within the same range showing that the respondents are not wide apart in their ratings perceptions.

Table 2: Mean Perceptions and Standard Deviation on Skills Possessed by Business Educators to Integrate AI in Teaching Accounting Courses in Universities

S/N	Skills for Integrating AI in Accounting Education	$\bar{x}$	SD	Remarks
13	I can utilize AI tools to provide immediate feedback to my students	2.41	.67	Disagree
14	I am confident in my ability to create accounting course content that incorporates AI tools	1.82	.83	Disagree
15	I can instruct students on the use of digital tools like Excel, QuickBooks, and Sage for performing accounting tasks	1.35	.56	Strongly Disagree
16	I can assist students in enhancing their problem-solving abilities in the realm of accounting using AI technology.	1.65	.79	Disagree
17	I am proficient in guiding students to utilize AI tools for accounting-related tasks	2.60	.60	Agree
18	I am proficient in utilizing AI-based grading and assessment tools effectively	1.76	.68	Disagree
19	I am capable of creating AI-enhanced teaching materials for quizzes and assignments	3.10	.85	Agree
20	I can use AI-powered data analytics tools to enhance my accounting lessons.	1.58	.73	Disagree
21	I am proficient in resolving AI-related issues in my accounting courses	1.50	.55	Disagree
22	I can instruct students on the art of critically assessing AI-generated financial reports	2.09	.81	Disagree
23	I can effectively integrate AI-based simulations in my accounting courses.	1.36	.57	Strongly Disagree
24	I have adapted my teaching methods to incorporate AI-driven personalized learning	2.25	.76	Disagree
Cluster Mean		.96	.63	Disagree

Table 2 shows that two of the 12 items on skills possessed by accounting educators for integrating AI in teaching accounting courses listed have mean scores of 2.60 to 3.10 which mean that respondents agree that they possessed them. Seven statements on skills possessed for integrating AI in teaching accounting

courses have mean scores ranging from 1.50 to 2.41 showing that respondents disagree that they possessed them while the remaining two items have mean scores of 1.35 and 1.36 indicating that respondents strongly disagree that the possess them. The cluster mean score of 1.96 shows that the accounting educators disagree that the

possess skills required to integrate AI in teaching accounting courses in Universities in South East Nigeria. Standard deviations

for all the items are within the same range showing that the respondents are not wide apart in their ratings perceptions.

Table 3: t-test on perceptions of accounting educators on the Benefits of AI Adoption in Teaching Accounting Courses Based on Years of Teaching Experience

Years of Working Experience	N	$\bar{X}$	SD	df	t-value	P-value	Decision
10 Years and Above	98	3.43	.76	85	1.46	.48	Not Significant
Below 10 Years	49	3.08	.66				

Table 3 shows that the t - value is 1.46 with 85 degree of freedom and p-value of .48 which is greater than 0.05 level of significance. Since the p-value is greater than the significance value (P-value = .48 > 0.05), the null hypothesis is therefore

accepted. This means that accounting educators do not significantly differ in their mean perceptions of the benefits of AI adoption in teaching accounting courses in Universities in South East, Nigeria based on years of teaching experience.

Table 4: t-test on perceptions of Skills Possessed to Integrate AI in Teaching Accounting Courses Based on Educational Attainment

Educational Attainment	N	$\bar{X}$	SD	df	t-value	P-value	Decision
PhD/M.Sc./M.Ed.	101	2.07	.59	85	.26	1 .01	Not Significant
B.Sc./B.Ed./HND/NCE/OND	46	1.85	.65				

Table 4 shows that the t - value is .26 with 85 degree of freedom and p-value of 1.01 which is greater than 0.05 level of significance. Since the p-value is greater than the significance value (P-value = 1.01 > 0.05), the null hypothesis is therefore accepted. This means that accounting educators do not differ significantly in their mean perceptions of skills possessed to integrate AI in teaching accounting courses in Universities in South East Nigeria based on educational attainment.

Discussion of Findings

The study found that accounting educators in South East, Nigeria, agree that AI adoption is beneficial in teaching accounting courses. This aligns with previous research by Sawyer and Otamiri (2024), which found that digitization significantly, enhanced the delivery of accounting courses. Ezenwafor, Mbaezue and Obi (2016) earlier found positive perceptions of ICT adoption in accounting

education, while Odoh et al. (2018) revealed that lecturers acknowledged AI's benefits in improving instructional delivery. However, the study found no significant difference in the mean perceptions of AI adoption in teaching accounting courses based on years of experience. This could be due to institutional initiatives providing equal opportunities for professional development in AI adoption. In support, Abdulrahman (2024) observed that lecturers, regardless of their teaching experience recognize the growing importance of AI in teaching and learning.

The study reveals that accounting educators in South East Nigeria disagree that they possess the necessary skills to integrate AI in teaching accounting courses. This supports previous research by Okadi and Onah (2020), Ukata and Agburuga (2024), and Hart (2024) which found that Nigerian lecturers lack the necessary skills to effectively integrate digital technologies in instructional delivery. Awofiranye

argued that the lack of technical knowledge and skills among Nigerian lecturers also poses challenges in using AI in instructional delivery. Furthermore, Awofiranye (2024) observed that many tertiary institutions in Nigeria do not provide adequate professional training and development opportunities for business educators to acquire the necessary ICT skills. The study also found that accounting educators' perceptions of AI-related skills do not significantly differ based on their educational attainment. This suggests that exposure to AI-related skills depends more on professional training, workshops, or self-learning than on their highest level of education. In Nigeria, AI-related topics are not yet deeply embedded in most accounting education curricula, so accounting educators across different universities may have similar levels of AI proficiency. However, Ukata and Agburuga (2024) revealed that the effectiveness of business educators in demonstrating AI knowledge and skills depends on their educational qualification.

Summary

The study's findings reveal that while accounting educators in South-East Nigeria recognize the benefits of AI adoption in teaching accounting courses, they lack the necessary skills to effectively integrate AI into their instructional practices. Based on these findings, the researcher concludes that while there is a positive attitude among accounting educators towards AI adoption in teaching accounting courses, there is a significant skills gap that hinders AI's successful implementation in accounting education.

Recommendations

Based on the findings of the study, the researcher makes the following recommendations;

1. Administrators of Universities in Nigeria should organize regular

workshops, seminars, and hands-on training to equip accounting educators with the necessary AI skills. These programmes should cover AI applications in accounting, AI-powered teaching tools, and pedagogical strategies for AI integration.

2. AI-related topics should be embedded into accounting education courses in business education programme in Nigerian universities to ensure that both educators and students gain foundational AI knowledge. The accounting education curriculum should include practical AI applications in financial analysis, auditing, and decision-making.
3. Administrators in Nigerian universities should invest in AI-powered teaching and learning tools, accounting software, and digital resources to facilitate AI adoption in teaching.
4. The Nigerian governments should collaborate with private sectors in funding technological infrastructures in Nigerian universities, and provide grants to universities for AI-driven educational initiatives.
5. Business education departments in Nigerian universities should partner with technology companies, AI experts, and professional accounting bodies to provide mentorship programmes, internships, and real-world AI applications for accounting educators. Similarly, guest lectures and industry-led training sessions can help accounting educators stay up-to-date with emerging AI trends in accounting.
6. Administrators of Universities in Nigeria should set clear implementation roadmaps, including pilot me and periodic assessments to measure progress in AI adoption in teaching and learning of accounting education courses.

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