

# Integration of treasury single account into the accounting education curriculum of colleges of education in Ebonyi and Enugu States of Nigeria

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## ABSTRACT

The main purpose of the study was to determine the extent of integration of TSA and its implications in the accounting education curriculum of colleges of education in Ebonyi and Enugu States for accounting teachers. The researchers adopted a survey research design. Two research questions and two null hypotheses were utilized for the study. Forty-three accounting teachers in the colleges of education in the two states constituted both the population and the sample for the study. Data were collected from the respondents using a four-point ordered questionnaire with a reliability coefficient of 0.72. The hypotheses were tested using a t-test while the research questions were answered using means and standard deviation. The two null hypotheses were tested at the 0.05 level of significance. The study found that the extent of integration of TSA into the accounting education curriculum of colleges of education is low that integration of TSA into the business education curriculum will create a knowledge gap which will demand the retraining of the accounting teachers to implement the curriculum. There is no significant difference between the mean responses of male and female accounting teachers on the extent of the implications of and challenges to the integration of TSA into the accounting education curriculum of colleges of education in Ebonyi and Enugu states of Nigeria. The researchers concluded that the extent of integration of the Treasury Single Account (TSA) into the accounting education curriculum of colleges of education in Ebonyi and Enugu states is low because TSA has not been made a part of the curriculum and accounting teachers have not been trained in the principles of TSA. Integration of the TSA into accounting education curriculum implies that accounting teachers must be trained on the principles and practices of TSA.

**Keywords:** *Accounting education curriculum and colleges of education, Integration, Treasury single account.*

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**Highlights of this paper:**

- The main highlight of the research is the extent of integration of TSA into the accounting education curriculum in the colleges of education in Abonyi and Enugu states of Nigeria.
- The findings revealed that integration is low and TSA to be fully integrated, accounting teachers must be trained on the principles and practices of TSA.

## 1. INTRODUCTION

The college of education is one of the three major tertiary institutions in Nigeria. Eneja and Akamigbo (2020) described the college of education as a tertiary education institution empowered to handle the teacher training scheme and come up with competent teachers having the least license to teach and qualifying to teach at the basic education level (nursery, primary, mature persons, informal, special needs and junior secondary education). Colleges of Education produce graduates with a Nigeria Certificate in Education (NCE) which according to the Federal Republic of Nigeria (2013) is the minimal requirement for going into teaching as a profession. Colleges of Education in Nigeria offer accounting education as a course. Accounting education is an area of specialization in business education or a course in colleges of education. At this level, accountancy education aims at equipping graduates with the right type of skills that will enable them to work in offices, teach business subjects or enter into personal businesses. According to Duru (2016), accounting education programme in colleges of education exposes students to the accounting education curriculum which can be described as all standardized experiences and programmes that learners pass through for their certification and conferment of National Certificate in Education (NCE). The curriculum integration approach should be adopted for effective organization of contents and experiences to produce competent accounting education graduates in colleges of education.

## 2. REVIEW OF RELATED LITERATURE

The literature reviewed the following concepts: curriculum integration, single treasury account, business education, models of TSA and implications of integrating TSA into the curriculum. The theoretical foundation and framework and related empirical studies were equally reviewed.

### 2.1. Curriculum Integration

Integration implies the adoption of an element or idea into an area to which it does not originally belong. Obi (2018) opines that curriculum integration is the application of curricular elements from one field of study in other fields of study so that they buttress and reinforce one another applying this construct in curriculum organization. In the view of Obi (2018) curriculum integration is an effective curriculum organization criterion which emphasizes that learning experiences and subject matters should be appropriate and organized in a unified and updated manner. He further explained that curriculum contents should be organized in line with new concepts, principles, theories and new ways of solving problems. This implies that a major financial policy like Treasury Single Account (TSA) should be integrated into the accounting education curriculum in colleges of education.

### 2.2. Treasury Single Account

Treasury Single Account (TSA) is an arrangement in government accounting that demands that every government income, receipt and revenue be pooled into one account from which every payment is made. Udo (2016) described TSA as a government accounting scheme that enables the government to effect all receipts and payments using one account or a group of connected accounts through a consolidated revenue account (CRA) at the Central Bank of Nigeria (CBN). Udo (2016) explained that in this system:

- All Ministries, Departments and Agencies (MDAs) pay their revenues to the CRA through Deposit Money Banks (DMBs) on a fee-for-service remuneration basis.
- All monies collected must be remitted to the CRA at the end of every banking day, thereby returning all MDAs' accounts to zero balance at the end of every banking day.

The Federal Republic of Nigeria introduced the Treasury Single Account (TSA) to ensure that all government monies are utilized judiciously. TSA is a monetary strategy introduced in Nigeria in 2012 to harmonize every income from the country's ministries, departments agencies through depositing them into money deposit banks connected to that one account at the Apex Bank of Nigeria (Odewole, 2016). The Treasury Single Account is (TSA) is a major transformation in the fiscal and financial system of Nigeria. TSA is an arrangement in public accounting whereby every public income, receipt and revenue is gathered into a single account (most often domiciled in CBN), and every remittance is made thence (Mba in Obara, Ordu, and Obara (2022)). According to Udo and Esara (2016), Pattanayak and Fainboin describe TSA as one bank account or a group of amalgamated bank accounts that facilitate public transactions, accounting for every receipt and remittance and ascertain a harmonized perspective of its state of liquidity daily. This description agrees with that of Oyedele in Udo and Esara (2016) which describes TSA as the unification of many bank accounts of the government to have a harmonized perspective of the governmental financial position. The Central Bank of Nigeria (2016) sums up the TSA concept as the keeping of an amalgamated pattern in which all public remittance and receipts are done in one bank account or a group of amalgamated bank accounts. Correspondence accounts, imprest account, main account, subsidiary account, transaction account, transit account and zero balance account cover various business activities.

### *2.3. TSA Models*

The CBN affirmed that there are two models of TSA. The first model is where the main TSA with other subsidiary accounts (if there are any) is kept in one banking institution while the second model exists where the main TSA is kept in one particular bank and other subsidiary bank accounts (if there are any) are kept in other banks. The CBN further listed licensed payment platforms as system specs, Interswitch, Unified Payment Services, e-Transact, Nigeria Inter-Bank Settlement System (NIBSS), Paystack, Remita and Flutterwave.

TSA could be the most effective means of checking fraud and mismanagement of cash in MDAs. According to the Central Bank of Nigeria (2016), TSA would change the operation whereby MDAs keep idle cash balances that do not attract commensurate market rewards, and avert the occurrence whereby the government, ignorant of these cash balances, falls into avoidable interests in loans meant to cover seeming shortages. The CBN discloses that the primary purpose of the TSA is to effectively control all public finances within the operational purview of the treasury to centralize transparency and accountability in liquidity management, ensure availability of cash, promote efficient management of domestic borrowing at minimal cost and improve liquidity reserves to mention a few.

### *2.4. Implications of the integration of TSA into Accounting Education Curriculum*

TSA is not a novel idea as many Nigerians would think. The experiment on TSA began in 2012 with an amalgamated systemic accounting for two hundred and seventeen ministries, departments and agencies for reliability and placidity in management of government fund (Udo & Esara, 2016). Treasury Single Account (TSA) marks a bold step into the implementation of the provisions of sections 80 (1) and 120 (1) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) which states that "all revenues or other money raised or received by the Federation/ State (not being revenue or other moneys payable under this Constitution or any Act/Law of the National/House of Assembly into any other public fund of the Federation/State established for a specific

purpose) shall be paid into and form one Consolidated Revenue Fund of the Federation/State.” This provision suffered neglect until 2012 when it was test run by the Federal Government using two hundred and seventeen (217) MDAs. The result of the pilot TSA disclosed that the programme recovered up to five hundred billion naira (N500 billion) that would have been wasted in pointless spending for Nigeria (Udo & Esara, 2016). It was the positive result of the trial episode of TSA, according to Oyedele (2015) and Udo and Esara (2016) total adoption of TSA, directing all the deposit money banks (DMBs) to put in place apparatus that will fit in with every MDA in the TSA programme. Against the above backdrop, the President of Nigeria, Muhammadu Buhari directed all DMBs to implement the Remita e-collection which implies that they should collect and remit every public money to a Consolidated Account maintained with the Central Bank of Nigeria (Odewole, 2016). This pronouncement marked the genesis of TSA.

TSA has implications for the accounting curriculum being a major change in the economic and financial system of Nigeria. Arinze and Chukwuka (2018) identify knowledge explosion and variation in educational objectives (arising from change in societal values) as reasons for the selection of curriculum content. Similarly, Offorma (2016) sees societal aims, meanings, norms and values as critical factors to consider while selecting curriculum contents. As a result, Maali and Al-Attar (2020) posit that accounting is the voice as well as the heart of business, its program of study should respond to all critical fiscal and monetary changes in the system of the country. Maali and Ali-Attar affirm that the new developments in the economic/financial system include public sector accounting, among others. Public sector accounting is critical because the Nigerian economy is public sector driven and the huge financial resources involved must be properly managed to ensure public transparency as well as accountability. On this premise, White in Ocheni (2016) asserts that TSA will usher in prudence and expertise to the all-round administration of government finance. Similarly, Larson in Ocheni affirms that TSA is committed to enhance prudence and reliability in the administration of government funds.

However, Awajokinor and Muhammad (2022) posit that the introduction of an anti-corruption curriculum into the Nigerian education system from basic to tertiary institutions is the only sure way to nab corrupt practices in the land. Accounting is one of the areas into which anti-corruption values can be consciously and deliberately fused to enable it to participate in combating corruption in Nigerian society. According to Maali and Al-Attar (2020), the aim of the accounting curriculum at the senior secondary school level is to produce students who are well-grounded and prepared for professional qualification as accountants. Similarly, the National Commission for Colleges of Education (2020) provides that business education aims at producing quality NCE graduates who will be capable of teaching business subjects in secondary schools and other similar educational institutions and to arm graduates with the right business skills for office work as well as for self-employment.

## *2.5. Business Education*

At the NCE level, business education is a double major course that is not combined with any other course. Nevertheless, it is split into four sections in the final year giving the students the options of specializing in Accounting Education (AE), Entrepreneurial Education (EE), Marketing Education (ME) or Office Technology Education (OTE). Besides, a few colleges of education like Federal Colleges of Education (technical) Akoka, Asaba, Bichi and Gusau as well as Abia State College of Education (technical) Arochuku and Enugu State College of Education (technical) offer accounting education. Accounting education, as a unisex discipline, is offered by both male and female students and is also taught by male and female teachers. These men and women pursue the goals of tertiary institutions through accounting education in colleges of education.

One of the fifteen (15) ways through which tertiary institutions pursue their goals, according to the [Federal Republic of Nigeria \(2013\)](#) is the acquisition and impartation of knowledge, skills and competencies that contribute to national and local economic goals. [Ako and James \(2018\)](#) assert that tertiary education shall make an optimal contributions to national development by intensifying and diversifying its programmes to develop high- level manpower within the needs of the nation, and making professional course contents to reflect our national requirements. Hence, there is a need to integrate TSA into accounting education curriculum to reflect our national requirement and equip business education students with skills and competencies that will enable them to contribute effectively to national development wherever they are.

Integration of TSA into the accounting education curriculum has implications for all levels of education especially in colleges of education. Integration in the context of this study means making TSA principles part of the accounting education curriculum. At the upper basic education level, it will form a part of the anti- corruption programme already integrated into the bookkeeping, keyboarding and office practice aspects of business studies. Similarly, it will form a part of the curriculum contents that will produce senior secondary school graduates ready for best practices and professional qualification as accountants. Again, at the Nigeria Certificate in Education (NCE) level, this integration will inculcate business subject teachers with the nitty-gritty of TSA which they will, in turn, teach their students, since according to [Okorie and Okoli \(2014\)](#), no teacher can give what he/she does not have. It will also prepare NCE graduates for best practices and qualification as professional accountants. TSA has implication for all levels of education. This study concentrated on colleges of education because of the fundamental role NCE teachers play in our education system. The integration of TSA into the accounting education curriculum of colleges of education will make TSA one of the contents of the curriculum. This will lead to the inculcation of TSA principles and practice to NCE accounting education students. Therefore, this study examined the extent of integration of TSA into the accounting education curriculum and its implications for accounting educators in colleges of education in Ebonyi and Enugu states of Nigeria.

### **3. THEORETICAL FOUNDATION OR FRAMEWORK**

This study was based on situated cognition theory. The theory was propounded by [Brown, Collins, and Duguid \(1989\)](#). The main proposition of the theory is that learning is situated in the cultural, physical and social undertakings on which it was based. This implies that there is a relationship between people's learning effectiveness and their learning activities, subject matter and cultural background. Situated cognition theory is relevant in this study because fusing TSA into the accounting education curriculum will be tantamount to the introduction of an anti-corruption curriculum which has been described as the only sure way to nab corruption in the country.

#### **3.1. Related Empirical Studies**

[Obara et al. \(2022\)](#) carried out a study titled Treasury Single Account (TSA) and Economic Development in Nigeria, Accounting Ethical Issues. The authors took a meta-analysis approach in which they reviewed literature systematically. The results of the study revealed that TSA leads to holistic and timely information on government cash resources. TSA starves Nigerian banks of funds, operators are incapable to maintain TSA infrastructure, and corruption and fraud are still high in spite of the adoption of TSA. The authors recommended ethical revolution and training of the accounting workforce at all levels. This study is related to the present because both of them were done on TSA but they differ in both methodology and content or subject matter. This study recommended training of accounting operators but said nothing on the training approach.

Uzoma (2019) surveyed the effects of the treasury single account on teacher education in Nigeria. The researcher used a five-point scale researcher-made questionnaire to determine the link between education development in Nigeria and TSA. The work focused on Enugu Urban. The results of the study revealed that adoption of TSA improved internally generated revenue (IGR), reduced corrupt practices and critically influenced timely payment of teachers. This study under review differs from the present study in intent, method and scope. The study under review covered Enugu Urban, while the present covered Ebonyi and Enugu States. Similarly, the work under review set out to find the relationship between the adoption of TSA and education development while the present study set out to determine the extent of the integration of TSA into the accounting education curriculum of colleges of education.

Eshemogie and Obiwelezu (2023) surveyed treasury single account policy and fund access for educational development in South South Nigeria. Six research questions and six hypotheses guided the study. A structured researcher-made questionnaire was used to collect data from the 80 respondents while the mean, standard deviation and ANOVA were used to analyze the data. The results of the study revealed that TSA made fund accessible for the employment of staff, development of infrastructural facilities and programme accreditation. The researchers recommended that the federal government should install a powerful technology for seamless access to funds by universities. This work differs from the present in terms of intent and coverage. It covered the South while the present study covered Ebonyi and Enugu States. The study focused on access to funds through TSA while the present focused on the integration of TSA into the accounting education curriculum of colleges of education.

All the works reviewed advocated for the training of implementers of TSA but none spoke on how to do the training. This is the gap covered by the present study. The integration of TSA into the accounting education curriculum of colleges of education implies a revolution in that direction. NCE graduates being teachers at the basic education level will take TSA education to the grassroots and do a kind of revolution with the anti-corruption curriculum.

## **4. METHOD**

### *4.1. Research Design*

The researchers utilized a descriptive survey research design for the study. The design was considered suitable for the study because it enabled the researchers to collect data from business teachers in colleges of education in Ebonyi and Enugu States for the determination of the extent of the integration of TSA into the business education curriculum of colleges of education.

### *4.2. Population for the Study*

The population of the study was 43 accounting teachers in the eight colleges of education in Ebonyi State and Enugu State of Nigeria. The study was carried out in Ebonyi and Enugu States of Nigeria. These states are in the South East of Nigeria. There are a total of eight colleges of education in the two states. Two of the eight colleges of education is in Ebonyi State while six are in Enugu State. Forty-three (43) accounting teachers in the eight (8) colleges of education in Ebonyi and Enugu States of Nigeria comprised the population of the study. All the forty-three (43) accounting teachers were used for the study due to the manageability of the population.

### *4.3. Instrument for Data Collection*

The researchers utilized a structured questionnaire for data collection. The questionnaire was made up of fourteen (14) items had two sections – A and B. While section A had one (1) item that sought the information on



personal demographic information from accounting teachers, the latter comprised 14 items arranged in two clusters.

Cluster one had six (6) items designed to elicit data about the level of integration of TSA into the accounting education curriculum of Colleges of Education. This cluster had a response mode of very high extent (VHE), high extent (HE), low extent (LE) and very low extent (VLE).

The following values were attached to the responses: VHE: 3.50 – 4.00, HE: 2.50 – 3.49, LE: 1.50 – 2.49, and VLE: 0.50 – 1.49. Cluster two contained eight (8) items designed to collect data on the implications of the integration of TSA into the accounting education curriculum of colleges of education.

#### *4.4. Validation of the Instrument*

Validation of the instrument was done by three experts from the Faculty of Education, Ebonyi State University, Abakaliki. The validation exercise led to the restructuring of the response modes of cluster one of the instrument and the reframing of double-barrel items.

#### *4.5. Reliability of the Instrument*

Using Cronbach's alpha, the reliability test of the instrument yielded a coefficient of .72 which, according to [Abonyi \(2020\)](#) was deemed to have good reliability because the reliability index is above .05 and hence, fit for the research.

#### *4.6. Method of Data Analysis*

Mean ( $\bar{x}$ ), standard deviation and t-test were used for data analysis. Mean ( $\bar{x}$ ) and standard deviation were used to answer the two research questions while the t-test was used to test the two null hypotheses at the 0.05 level of significance. The decision rules or benchmarks were to interpret using the upper and lower limits of numbers for research question one.

VHE: 3.50 – 4.00.

HE: 2.50 – 3.49.

LE: 1.50 – 2.49 and

VLE: 0.50 – 1.49.

Any item that had a mean score of 2.50 and above is regarded as agree while any mean item below 2.50 is regarded as disagree. For the null hypotheses, if the calculated t-value is lesser than the t-table, do not reject, but if it is higher, you reject.

### **5. RESULTS**

The findings of this work were presented in [Tables 1 to 4](#).

#### *5.1. Research Question 1*

What is the extent of integration of TSA into the accounting education curriculum of Colleges of Education in Ebonyi and Enugu States, Nigeria?

Results presented in [Table 1](#) displayed that 5 out of the 6 items of the single treasury account are integrated into the accounting education curriculum of business education of colleges of education to a low extent. They are items 1, 2, 4, 5 and 6 with matching mean scores of 1.62, 1.81, 1.65, 1.65 and 1.60. It is only item number 3 (subsidiary account) with a mean score of 3.20 indicating a high extent. The grand mean of 1.92 indicates TSA is

integrated to a low extent into the accounting education curriculum in colleges of education in Ebonyi and Enugu States of Nigeria. The standard deviation of 0.80 shows the homogeneity of the respondents in their responses.

**Table 1.** Mean and standard deviation results on the extent of integration of TSA into accounting education curriculum of colleges of education (COE).

S/N	Indicate the extent of integration of the following TSA into the accounting education curriculum of colleges of education.	X	SD	Dec.
1	TSA main account	1.62	0.83	LE
2	TSA zero account	1.81	0.96	LE
3	TSA subsidiary account	3.20	0.91	HE
4	TSA transaction account	1.65	0.72	LE
5	TSA imprest account	1.65	0.78	LE
6	TSA correspondence account	1.60	0.65	LE
	Grand mean/ standard deviation	1.92	0.80	LE

### 5.2. Hypothesis 1

A significant difference does not exist between the mean responses of male and female accounting teachers on the extent of integration of TSA into the accounting education curriculum of Colleges of Education in Ebonyi and Enugu States, Nigeria.

**Table 2.** T-test results showing the extent of integration of TSA into the accounting education curriculum of colleges of education.

S/N	Variables	No	X	S.D	DF	t-Cal	t-Crit	Decision
1	Male	28	1.53	0.79	41	0.93	1.68	Do not
	Female	15	1.80	0.86				Reject
2	Male	28	1.73	0.93	41	0.63	1.68	Do not
	Female	15	1.93	1.03				Reject
3	Male	28	3.14	0.93	41	0.62	1.68	Do not
	Female	15	3.33	0.90				Reject
4	Male	28	1.64	0.62	41	0.70	1.68	Do not
	Female	15	1.66	0.90				Reject
5	Male	28	1.60	0.79	41	0.44	1.68	Do not
	Female	15	1.73	0.88				Reject
6	Male	28	1.57	0.57	41	0.32	1.68	Do not
	Female	15	1.66	0.82				Reject
	Group t-test					0.60	1.68	Do not reject $H_{01}$

Hypothesis 2 in Table 2 shows that the six items were not rejected because their t-calculated values were less than the t-critical value. The group t-test value shows that the t-calculated value is 0.60 which is less than the t-critical value (1.68). This implies that there is no significant difference between the mean responses of male and female accounting teachers on the extent of integration of TSA into accounting education curriculum of Colleges of Education in Ebonyi and Enugu States.

### 5.3. Research Question 2

What are the implications of the integration of TSA into the accounting education curriculum of Colleges of Education in Ebonyi and Enugu States?



**Table 3.** Mean and standard deviation results on the implications of integration of TSA into the accounting education curriculum of colleges of education.

S/N	Implications of the integration of TSA into Acc. Edu. in COEs	X	S.D	Interpretation
7	Addresses major financial changes by the curriculum.	3.30	0.77	Agree
8	Creates an opportunity for COEs to inculcate their students with best accounting practice.	3.13	0.74	Agree
9	Creates a gap in knowledge that will demand the retraining of business education (Accounting option) lecturers.	3.20	0.94	Agree
10	Leads to the inculcation of accountability and financial probity in business education students.	2.72	1.16	Agree
11	Leads to producing good cash managers for ministries, departments and agencies (MDAs).	2.41	1.12	Disagree
12	Makes accounting education curriculum responsive to national requirements in handling of cash in ministries, departments and agencies.	3.09	0.97	Agree
13	Ensures the generation of financial skills in agreement with national economic goals.	2.86	1.06	Agree
14	Leads to dissemination of financial skills that contribute to the achievement of national economic goals.	3.00	1.05	Agree
Grand mean and standard deviation		2.96	0.97	Agree

Research question 2 in Table 3 shows that seven (7) of the eight (8) items meant to determine the implications of the integration of TSA into the accounting education curriculum of Colleges of Education had mean scores above 2.50 and were interpreted as agree. One (1) of the items scored below 2.50 and was interpreted as disagree. The grand mean being 2.96 implies that TSA has great implications for accounting teachers and their students. Similarly, the standard deviation of 0.97 indicates the homogeneity of the respondents in their responses.

#### 5.4. Hypothesis 2

A significant difference does not exist in the mean responses of male and female accounting teachers on the implications of the integration of TSA into the accounting education curriculum of colleges of education in Ebonyi and Enugu States.

**Table 4.** T-test results on the implications of the integration of TSA into the accounting education curriculum of colleges of education.

S/N	Variables	No	X	S.D	DF	t-Cal	t-Crit	Decision
7	Male	28	3.32	0.77	41	0.21	1.68	Do not
	Female	15	3.26	0.80				Reject
8	Male	28	3.07	0.81	41	0.73	1.68	Do not
	Female	15	3.26	0.59				Reject
9	Male	28	3.17	0.78	41	0.29	1.68	Do not
	Female	15	3.26	0.88				Reject
10	Male	28	2.64	1.16	41	0.63	1.68	Do not
	Female	15	2.86	1.19				Reject
11	Male	28	2.28	1.15	41	1.14	1.68	Do not
	Female	15	2.66	1.05				Reject
12	Male	28	3.17	0.98	41	0.76	1.68	Do not
	Female	15	2.93	0.96				Reject
13	Male	28	2.85	1.08	41	0.30	1.68	Do not
	Female	15	2.86	1.06				Reject
14	Male	28	3.00	1.05	41	0.33	1.68	Do not
	Female	15	3.00	1.07				Reject
Group t-test						0.54	1.68	Do not reiect Ho2

Hypothesis 2 in Table 4 indicates that the eight items were not rejected because the t-calculated values were less than the t-critical value. The group t-test value shows that the t-calculated value is 0.54 which is less than the

t-critical value (1.68). This denotes that a significant difference does not exist between the mean responses of male and female accounting teachers on the implications of the integration of TSA into the accounting education curriculum of colleges of education.

## 6. DISCUSSION AND FINDINGS

The result of the study revealed that the extent of integration of TSA into the accounting education curriculum of colleges of education in Ebonyi and Enugu States of Nigeria is low (1.92). Though the subsidiary account (one of the six aspects of TSA) presented a high extent of integration, the remaining five were low leading to a low extent of integration of TSA into the NCE accounting education curriculum. This is not a welcome condition since it denies the Colleges of Education the opportunity of pursuing the goal of acquisition and inculcation of knowledge, skill and competencies with regard to TSA ([Federal Republic of Nigeria, 2013](#)). In essence, this denial or negation will put a doubt on the products of the colleges of education, which according to the [National Commission for Colleges of Education \(2020\)](#) aim at producing well-qualified and competent graduates with the right type of skills for office and other related works. It will also deny the colleges of education the chance of making optimal contributions to the creation of skilled manpower within the needs of the nation ([Federal Ministry of Education \(FME\), 2009](#)). According to [Odewole \(2016\)](#), this result is not surprising because TSA is relatively a new policy. It may take time to be integrated into the curriculum. The study also finds that there is no significant difference between the responses of male and female accounting teachers on the extent of integration of TSA into the accounting education curriculum of Colleges of Education.

The study again found out that the integration of TSA into the accounting education curriculum of colleges of education implies being responsive to major financial changes in the curriculum. This agrees with the provision of [Maali and Al-Attar \(2020\)](#) that course contents should reflect our national requirements. TSA is a major national requirement that any accounting education institution in Nigeria neglects to its peril. It also implies the creation of an opportunity to inculcate students with the best accounting practice. The test run of TSA in 2012 saved Nigeria about five hundred billion naira (N500, 000,000, 000) which led to its adoption as the best practice ([Udo & Esara, 2016](#)). The integration of TSA into accounting education curriculum implies creating a gap in knowledge which will demand the retraining of accounting teachers. This agrees with the opinion of [Shankar-Brown \(2016\)](#) that as a curricular innovation, it requires the retraining of the lecturers to make them TSA compliant. Accounting teachers disagree with the integration making graduates good cash managers for MDAs. This is a departure from the submissions of White in [Ocheni \(2016\)](#) and Larson in [Ocheni \(2016\)](#) that held that TSA will improve accountability, economy, efficiency and transparency in public financial management. These factors actually depend on the integrity of the products. Fraudulent cash managers may be what they are not because of inexperience but because of their value system and personal level of morality. Male and female accounting teachers do not differ significantly in their responses on the implications of the integration of TSA into the accounting education curriculum of colleges of education.

## 7. CONCLUSION

The level of integration of Treasury Single Account (TSA) into the accounting education curriculum of colleges of education in Ebonyi and Enugu States is low. TSA has not been made a part of the curriculum and accounting teachers have not been trained in the principles of TSA. Integration of TSA into the accounting education curriculum of colleges of education will lead to the best accounting practices. It will also create a

knowledge gap that will demand the retraining of accounting teachers in colleges of education in Nigeria since they cannot give what they do not have.

### 7.1. Recommendations

The following recommendations were made based on the findings of the study:

1. NCCE should update the contents of the accounting education curriculum whenever there is a major change in the financial policies of the nation.
2. NCCE should integrate TSA into the accounting education curriculum of colleges of education.
3. Accounting teachers should be retrained whenever there is an innovation in the curriculum to ensure that they always have something to offer their students.

### 7.2. Educational Implications of the Study

The findings of this study have the following educational implications:

1. The findings revealed that the integration of the TSA and the curriculum of the NCCE needs to be reviewed to integrate the TSA into the curriculum.
2. Integration of the TSA into accounting education curriculum implies that accounting teachers must be trained on the principles and practice of TSA.

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## APPENDIX

Appendix 1 presents the Departmental Board Review Committee. Approval

Appendix 1. Departmental board review committee.



ENUGU STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY (ESUT)

PMB: 01660 ENUGU NIGERIA

FACULTY OF EDUCATION

DEPARTMENT OF BUSINESS AND ENTREPRENEURSHIP EDUCATION

OFFICE OF THE HEAD OF DEPARTMENT

17<sup>th</sup> January, 2025

The Editor

American Journal of Education and Learning

Sir/Madam

### Departmental Board Review Recommendations

Re: AJEL/441/24

The article entitled: Integration of Treasury Single Account into the Accounting Education Curriculum of Colleges of Education in Ebonyi And Enugu States: Nigeria is a Ph.D seminar paper presented by Okorie Ogbonna, Supervised by Dr Felicia O. Nwokike and approved for publication by the Academic Departmental Board review of the Department of Business and Entrepreneurship, Faculty of Education, Enugu State University of Science and Technology, Nigeria.

As stated in the Editorial comments, I hereby forward the Departmental Board approval for publication of the article as the Chairman of the Board review.

Yours faithfully

Nwokike, Felicia Ogonnia

Associate Professor of Business Education.

Appendix 2 Appendix two provides information on the questionnaire.

Appendix 2. Appendix two provides information on the questionnaire on integration of treasury single account (Tsa) into the accounting education curriculum of colleges of education in ebonyi and enugu states of Nigeria.

### Section A: Personal Data

Please answer the following questions by filling the spaces provided as appropriate or ticking the ☒ boxes as applicable.

1. Sex of Respondent: Male ☐ Female ☐

Cluster 1: What is the extent of integration of TSA into the Accounting Education curriculum of Colleges of Education in Ebonyi and Enugu States?

Please tick ☒ as you think appropriate to indicate the extent TSA have been integrated into the Accounting Education curriculum of colleges of education in Eonyi and Enugu States of Nigeria.

Response Mode: Very Great Extent (VGE), Great Extent (GE), Low Extent (LE), Very Low Extent (VLE).

S/N	Items	Responses			
		VGE	GE	LE	VLE
	<b>Extent of integration of new technologies</b>				
1	TSA main account has been integrated into the NCE accounting education programme in colleges of education.				
2	TSA zero balance account is now a part of the NCE accounting education programme in colleges of education.				
3	TSA subsidiary account is fully integrated into the NCE accounting education programme in colleges of education.				
4	TSA transaction account has been integrated into the NCE accounting education programme in colleges of education.				
5	TSA imprest account has been integrated into the NCE accounting education programme in colleges of education.				
6	TSA correspondence account has been integrated into the NCE accounting education programme in colleges of education.				

Cluster 2: What are the implications of integration of TSA into the Accounting Education curriculum of Colleges of Education in Ebonyi and Enugu States?

Please tick ☒ as you consider appropriate to indicate the implications of integration of TSA into the Accounting Education curriculum of Colleges of Education.

Response Mode: Strongly Agree (SA), Agree (A), Disagree (D), Strongly Disagree (SD)

S/N	Items	Responses			
		SA	A	D	SD
	<b>Barriers to integration of new technologies in business education</b>				
7	Implies addressing major financial changes by the curriculum.				
8	Will create an opportunity for COEs to inculcate their students With best accounting practice.				
9	Will create a gap in knowledge that will demand the retraining of business education (Accounting option) lecturers.				
10	Will lead to the inculcation of accountability and financial probity in business education students.				
11	Will lead to producing good cash managers for ministries, departments and agencies (MDAs).				
12	Implies making accounting education curriculum responsive to national requirements in handling of cash in ministries, departments and agencies.				
13	Will ensure generation of financial skills in agreement with national economic goals.				
14	Will lead to dissemination of financial skills that contribute to achievement of national economic goals.				

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