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PERCEIVED INFLUENCE OF COMPUTER ASSISTED INSTRUCTION ON TEACHING AND LEARNING OF FINANCIAL ACCOUNTING IN COLLEGES OF EDUCATION IN OYO STATE, NIGERIA

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ABSTRACT

The study examined the perceived influence of Computer Assisted Instruction on teaching and learning of Financial Accounting in colleges of education in Oyo state. Four purposes and four research questions guided the study while four null hypotheses were formulated and tested at 0.05 level of significance. Descriptive survey design was used. The population comprised twenty-two lecturers and 730 NCE III Financial Accounting students. Taro Yamane formular for finite population was used to select a sample of 258 students. There was no sampling for the lecturers as their population of twenty-two was sizeable to handle by the researcher. Perceived influence of Computer Assisted Instruction on teaching and learning of Financial Accounting Questionnaire (PICAITLFAQ) which was duly validated by lecturers in Business Education and Measurement and Evaluation Departments was used to gather data for the study. Twenty-two and 258 copies of the questionnaires were administered to the lecturers and students respectively. The copies of the questionnaires were retrieved and used for the study. The data collected to answer research questions were analyzed using mean and standard deviation. The study found among others that Computer Assisted Instruction had a positive influence on teaching and learning of Financial Accounting as perceived by Lecturers and Students; there was no significant difference in the perception of lecturers and students regarding the influence of computer assisted instruction on lesson delivery in Financial Accounting; assessment of Financial Accounting; students' collaboration in learning Financial Accounting and students' outside classroom learning in Financial Accounting. Based on the findings, the following recommendations were made among others: Lecturers should adopt the use of computer-assisted instruction technique for instructional delivery; the government at all levels and other

stakeholders should provide computer and other computer assisted instruction infrastructure in all colleges of education; Business Education Department in colleges of education should organize seminars and workshops to sensitize and update lecturers on the use of Computer Assisted Instruction in teaching and learning process; and finally, business education students should embrace the use of Computer Assisted Instruction by cooperating with lecturers for successful implementation.

Keywords: Influence, Computer Assisted Instruction, Teaching, Learning, Financial Accounting.

INTRODUCTION

The methods of teaching and techniques of instruction in colleges of education have been changing and this is influenced by technological advancement. Technology has brought changes to the whole pattern of life. The changes from teacher-centered education to learners'-centered education system in the past few years arose from the adoption of Information and Communication Technology in education. One of the elements of Information and Communication Technology is computer. Computer is commonly defined as data processing machine that is capable of accepting, processing, storing and retrieving information at a great speed and precision (Bandele 2017). Computer is a data processing electronic machine that generates meaningful information as output. Ugwuanyi and Eze (2010) opine that the use of computer in the present-day teaching and learning is inevitable because it helps to meet the needs of the students for greater individualization of instruction and greater relevance of the subject.

Instruction is a statement or explanation of something that must be done, often given by someone in authority. Pratt (2008) views instruction as the activities that cultivate knowledge or skills, written or spoken directions for carrying out a procedure or performing a task. Effective instruction often include visual element such as picture, diagrams and flowchart that illustrate and clarify the text. Computer Assisted Instruction is an automated instructional method in which a computer (electronic machine) is used to present an instruction to the learner through an interactive process (Ajelabi, 2016). The teaching and learning of Financial Accounting require the use of computer assisted instruction in order to cope with the challenges of information age.

Financial Accounting is one of the vocational subjects taught in colleges of education in Nigeria. Financial Accounting is widely defined as the process of recording, classifying, summarizing, analyzing and interpreting financial transactions and communicating the results to the users of such information to enable them make economic decisions (Longe and Kazeem 2012). Similarly, Yusuff (2009) maintains that Financial Accounting is a generic term covering both the book keeping and accounting aspects of any economic entity.

Teaching has to do with exchange of ideas between a teacher and students. Teaching deals with series of activities which are directed toward helping students to acquire skills on how to learn. Corroborating the

above point, Aliyu (2013) opines that teaching is the process of imparting knowledge in the classroom. Teaching leads to learning.

Learning is the process of assimilating information with a resultant change in behavior and it is the change in behavior that confirms learning. Learning deals with skill acquisition leading to desired change in behavior. Also, learning is behavioral change occasioned by experience (National Open University of Nigeria, 2008). This shows that it is a product of teacher/students interaction in the classroom. The application of Computer Assisted Instruction in teaching and learning of Financial Accounting is essential because it makes students to participate fully in learning activities. Computer technology tools that can be used by accounting educators take different forms including computer assisted instruction by drill and practice, Microsoft excel, spreadsheet, power point, multimedia simulations and electronic games and financial modeling (Boland, 2007).

Computer based drill and practice is an instructional software program that presents items for students to work (usually one at a time) and give feedback on correctness; designed to help users remember an isolated fact or concept and recall them quickly. Microsoft Excel can be defined as a spreadsheet family member with grid rows and columns used to produce financial projection and reports. Similarly, spreadsheets are computerized ledger sheets organized in rows and columns that automatically perform calculations or other operations on numeric or text data. Power- point is a presentation software that helps educators to make presentation either directly using computer screen or projector. Although, technology has been integrated into financial accounting practices in business for many years, accounting educators have not fully capitalized on technology in the classroom (Teeter, 2007).

It is widely documented in literature that the major cause of students' failure in acquiring permanent knowledge of Financial Accounting is that most financial accounting lecturers use only lecture method to teach the Financial Accounting which is skill-related course (Unongo, 2015). Conventional teaching methods are commonly used for instructional delivery in colleges of education and it is referred to as "one way communication" method of instruction. When this method is used, the teacher does most of the talking and students play a relatively passive role which often makes learning difficult or even ineffective. As noted by Barnstein (2006), effective teaching methods are meant to be as interactive as possible, emphasizing small group work using relevant and practical case studies. The inability of students to learn and acquire permanent knowledge in financial accounting can lead to loss of interest in the course if it is not properly addressed.

Statement of the Problem

Financial Accounting is one of the major courses in a well-planned business education programme. However, the attitude of students toward learning of Financial Accounting is not encouraging arguably because Financial Accounting is still being taught traditionally which may make it difficult for students to cope with the challenges of information age. According to Unongo (2015), most teachers use mere lecture and explanation methods to teach skill related courses. Oranu (2013) notes that traditional lecture

methods are content-driven and certainly not learner-centered. It has been observed that the use of traditional methods in teaching Financial Accounting is not helping students to achieve effective understanding of most concepts. In addition, the growth in students' population and the resultant class overcrowding often results in poor information delivery to students. There is therefore an urgent need for alternative methods of teaching Financial Accounting which could enhance the interest of the students in the subject.

It is the belief of the researcher that CAI, properly administered, may have salutary influence on the learning of Financial Accounting. It is on this basis that this study was carried out to empirically determine the respondents' perception of the influence of Computer-Assisted Instruction on teaching and learning of Financial Accounting in colleges of education, Oyo state.

Purpose of the Study

The main purpose of this study is to determine the perceived influence of Computer Assisted Instruction on teaching and learning of Financial Accounting in colleges of education in Oyo state.
Specifically, the study sought to:

1. determine the perceived influence of computer assisted instruction on lesson delivery in Financial Accounting in colleges of education in Oyo State.
2. find out the perceived influence of computer assisted instruction on assessment of Financial Accounting in colleges of education in Oyo State.
3. ascertain the perceived influence of computer assisted instruction on students' collaboration in learning Financial Accounting in colleges of education in Oyo state.
4. determine the perceived influence of computer assisted instruction on students' outside classroom learning in Financial Accounting in colleges of education in Oyo State.

Research Questions

What is the perceived influence of computer assisted instruction on lesson delivery in Financial Accounting in colleges of education in Oyo State?

1. What is the perceived influence of Computer Assisted Instruction on the assessment of Financial Accounting in colleges of education in Oyo state?
2. What is the perceived influence of computer assisted instruction on students' collaboration in learning Financial Accounting in colleges of education in Oyo State?
3. What is the perceived influence of computer assisted instruction on students' outside classroom learning in Financial Accounting in colleges of education in Oyo State?

Hypotheses

The following null hypotheses (H_0) were formulated in line with the research questions and tested at 0.05 level of significance.

H_{01}: There is no significant difference between the mean perception of male and female lecturers on the influence of Computer Assisted Instruction on lesson delivery in Financial Accounting in Colleges

of education in Oyo state

H_{02}: There is no significant difference between the mean perception of male and female lecturers on the influence of Computer Assisted Instruction on assessment of Financial Accounting in colleges of education in Oyo State.

H_{03}: There is no significant difference between the mean perception of male and female students regarding the influence Computer Assisted Instruction on students' collaboration in learning Financial Accounting in Oyo State colleges of education.

H_{04}: There is no significant difference between the mean perception of male and female students regarding the influence of Computer Assisted Instruction on students' outside classroom learning in Financial Accounting in Oyo State colleges of education.

METHODOLOGY

This was because it involves collection of data from individuals based on opinions, perceptions, effects among others. The population of the study comprised 22 lecturers and 730 NCE III Financial Accounting students from Emmanuel Alayande College of Education, Oyo, College of Education, Lanlate and Federal College of Education, Oyo.

The sampling procedure adopted for this study was stratified random sampling technique. The students and lecturers were the two identified strata. Taro Yamane formula for finite population was used to statistically determine a sample of 258 students. The entire 22 Financial Accounting Lecturers were used for the study because they were sizeable for the researcher to handle.

A structured questionnaire titled '' Perceived Influence of Computer Assisted Instruction on Teaching and Learning of Financial Accounting Questionnaire" (PICAITLIFAQ) designed by the researcher and duly validated by lecturers in Business Education and Measurement and Evaluation Department was used for the study. The questionnaire consisted of twenty-eight (28) items. Seven questions were formulated from each of the research questions. The four-point Likert-type rating scale was adopted. Response option include strongly agree (4 points), agree (3 points), disagree (2 points) and strongly disagree (1 point). The hypotheses were tested using independent T test at 0.05 level of significance. Decision rule is that any mean score that is equal to or greater than 2.5 was accepted (Agreed) and any mean score less than 2.5 was rejected (disagreed). The decision rule for the test of hypotheses is that if the computed p-value is equal to or greater than (0.05) level of significance, the null hypotheses were to be accepted. On the other hand, if the computed p-value is less than the level of significance (0.05), the null hypotheses were to be rejected.

RESULTS

Research Question one: What is the perceived influence of computer assisted instruction

Mean and standard deviation of responses on the influence of computer assisted instruction on lesson delivery in Financial Accounting?

S/N	Item Statements	x	SD	Remarks
1	Teacher can discuss the topic in the limited time with computer assisted instruction.	3.77	0.43	Agreed
2.	Computer Assisted Instruction can compel students to concentrate and become improved on lesson being delivered.	3.86	0.35	Agreed
3.	In my opinion, computer assisted instruction makes lesson lively, helped students concentrate all the time.		3.7	0.43 Agreed
4.	In my opinion, Computer Assisted Instruction can help to meet the needs of every student during the period of lesson.		3.73	0.46 Agreed
5.	Computer Assisted Instruction can make lesson to be Students centered.	3.50	0.51	Agreed
6.	I perceive that computer assisted instruction is helpful in presenting instruction to the learners in an understandable manner.		3.50	0.52 Agreed
7	Availability of Computer Assisted Instruction enables better Delivery of lesson	3.50	0.52	Agreed
Weighted average			**3.64**	**0.45 Agreed**

Source: Field Survey, 2017

Overall, all the constructs in the table above indicate that computer assisted instruction has a positive influence on lesson delivery in Financial Accounting in colleges of education in Oyo State. This implies that respondents agree to all the constructs that computer assisted instruction has positive influence on lesson delivery in financial accounting (mean = 3.64, SD = 0.45).

Research Question Two: What is the perceived influence of computer assisted instruction on assessment of Financial Accounting in colleges of education in Oyo State?

Table 2: Mean and standard deviation of responses on the influence of computer assisted instruction on assessment of Financial Accounting $N_L = 22$

S/N	Item Statements	x	SD	Remarks
1.	Computer Assisted Instruction can be used to assess Students' pace of learning.	3.36	0.58	Agreed
2.	The use of Computer Assisted Instruction makes it easy for preparation of student's assessment instrument	3.55	0.51	Agreed
3.	The use of CAI can provide basis for students' evaluation	3.68	0.48	Agreed
4.	Computer Assisted Instruction has strong influence on Financial Accounting students' assessment	3.41	0.50	Agreed
5.	Computer Assisted Instruction is useful in analyzing Financial Accounting students' results.	3.68	0.65	Agreed

6.	The use of CAI provides prompt feedback to students on their assessment.	3.73	0.46	Agreed
7.	The use of CAI aids lecturers intellectual skills of assessment.	3.55	0.60	Agreed
Weighted Average		**3.57**	**0.54**	**Agreed**

Overall, all the constructs in the table above indicate that computer-assisted instruction has a positive influence assessment of Financial Accounting in colleges of education in Oyo State. This means that the respondents unanimously agree to all the constructs as influence of computer assisted instruction on assessment of Financial Accounting (mean = 3.64, SD = 0.45). This implies that lecturers perceive that computer assisted instruction positively influence assessment of Financial Accounting

Research Question Three: What is the perceived Influence of Computer Assisted Instruction on Students' Collaboration in learning Financial Accounting.

Table 3: Mean and standard deviation of responses on the influence computer assisted instruction on students' collaboration in learning Financial Accounting

N_S = 258

S/N	Item Statement	Mean	SD	Remarks
1.	The use of CAI drill and practice can allow Can allow students to work together as a team And enhances learning.	3.79	0.41	Agreed
2.	In my opinion, the use of CAI allows active Participation of students in learning of financial Accounting.	3.37	0.66	Agreed
3.	Group discussion can be arranged with the use Of CAI in learning Financial Accounting.	3.32	0.65	Agreed
4.	The use of Computer Assisted Instruction has No influence on students' collaboration in Learning Financial Accounting.	2.42	1.13	Disagreed
5.	Computer assisted Instruction can allow students To learn at their own pace.	3.48	0.65	Agreed
6.	The use of Computer Assisted instruction provides Provides financial accounting students with Collaboration skills.	3.24	0.71	Agreed
7.	Computer Assisted Instruction reduces Absenteeism/truancy in school.	3.35	0.72	Agreed
	Weighted Average	**3.28**	**0.70**	**Agreed**

Analysis of data in table seven reveals that there are 111 male students and 147 female students. The male students and female students' responses show no significant difference in their perception (mean= 3.28; SD = 0.29) and (mean= 3.28; SD = 0.32). The table reveals that there was no significant difference between the mean responses of male and female students on influence of computer assisted instruction on students' collaboration in learning Financial Accounting (t_{256} = 0.06, P>0.05). Therefore, the null hypothesis that states that there is no significant difference between the mean perception of male and female students regarding the influence of computer assisted instruction on students' collaboration in learning Financial Accounting in Oyo State colleges of education was not rejected.

Overall, all the constructs in the table above indicate that computer assisted instruction has positive influence on students' collaboration in learning Financial Accounting in colleges of education in Oyo State. This means that the respondents unanimously agree to all the constructs as influence of computer assisted instruction on students' collaboration in learning Financial Accounting (mean = 3.28, SD = 0.70). This implies students perceive that computer assisted instruction positively influence collaboration in learning Financial Accounting.

Research Question Four: What is perceived influence of Computer Assisted Instruction on Students' outside classroom learning in Financial Accounting in colleges of education in Oyo State?

Table 4:Mean and standard deviation of responses on the influence of Computer Assisted Instruction on Students' outside classroom learning in Financial Accounting

		N_S = 258		
	Item Statement	Mean	SD	Remarks
1.	Computer Assisted Instruction has strong influence On outside classroom learning.	3.45	0.65	Agreed
2.	The use of CAI can allow Financial Accounting Students to perceive world within limited time.	3.35	0.63	Agreed
1.	In my opinion, computer assisted instruction prepares Students with skills to operate modern Financial Accounting software.	3.45	0.65	Agreed
2.	The use of CAI can expose students to new Development in Financial Accounting.	3.38	0.71	Agreed
3.	The use of CAI broaden knowledge of Financial Accounting students.	3.35	0.72	Agreed
6.	CAI can allow students to solve the problems in a Practical ways.	3.39	0.66	Agreed
7.	Financial Accounting students can acquire Knowledge outside the school the use of CAI.	3.41	0.68	Agreed

Weighted Average	**3.40**	**0.67**	**Agreed**

Overall, all the constructs in the table above indicate that computer assisted instruction has positive influence on students' outside classroom learning in Financial Accounting in colleges of education in Oyo State. This means that the respondents unanimously agree to all the constructs as influence of computer assisted instruction on students' outside classroom learning in Financial Accounting (mean = 3.40, SD = 0.67). This implies that students perceive that computer-assisted instruction positively influence students' outside classroom learning in Financial Accounting in colleges of education in Oyo state.

Test of Hypotheses

The four null hypotheses of the study were tested using independent t-test. The summary of the test of hypotheses are presented in Tables, 7 to 10 as follows:

H_{01}: There is no significant difference between the mean perception of male and female lecturers on the influence of Computer Assisted Instruction on lesson delivery in Financial Accounting in colleges of education in Oyo State.

Table 5: Summary of t-test of the difference between the mean ratings of male and female respondents on the influence of computer assisted instruction on lesson delivery in Financial Accounting

Group	N	Mean	SD	t-cal	Df	p-value	Decision
Male	17	3.68	0.26				
				1.48	20	0.156	NS
Female	**5**	3.49	0.28				

Source: Field survey, 2017

Analysis of data in table five reveals that there are 17 male lecturers and five female lecturers. The male and female business education lecturers' responses show no significant difference in their perception (mean= 3.68; SD = 0.26) and (mean= 3.49; SD = 0.28). The table reveals that there was no significant difference in the perception of male and female lecturers regarding the influence of computer assisted instruction on lesson delivery in Financial Accounting in colleges of education in Oyo State (t_{20} = 1.48, P>0.05). Therefore, the null hypothesis was not rejected. This implies that both male and female lecturers did not differ in their responses regarding the influence of computer-assisted instruction on lesson delivery in Financial Accounting in colleges of education in Oyo State. Though there was a slight difference between their mean responses with male lecturers having higher mean responses, the difference was not statistically significant (mean difference = 0.19).

Table 6: Summary of t-test of the difference between the mean ratings of male and female lecturers on the influence of computer assisted instruction on assessment of Financial Accounting

Group	N	Mean	SD	t-cal	Df	p-value	Decision
Male	17	3.59	0.24	0.73	20	0.475	NS
Female	5	3.49	0.39				

Source: Field survey, 2017

Analysis of data in six nine reveals that there are 17 male lecturers and five female lecturers. The male and female business education lecturers' responses show no significant difference in their perception (mean= 3.59; SD = 0.24) and (mean= 3.49; SD = 0.39). The table reveals that there was no significant difference in the perception of male and female lecturers regarding the influence of computer assisted instruction on assessment of Financial Accounting in colleges of education in Oyo State (t_{20} = 0.73, P>0.05). Therefore, the null hypothesis was not rejected. This implies that both male and female lecturers did not differ in their responses regarding the influence of computer-assisted instruction on assessment of Financial Accounting in colleges of education in Oyo State. Though there was a slight difference between their mean responses with male lecturers having higher mean responses, but the difference was not statistically significant (mean difference = 0.1).

H_{03}: There is no significant difference between the mean perception of male and female students regarding the influence Computer Assisted Instruction on students' collaboration in learning Financial Accounting in Oyo State colleges of education

Table 7: Summary of t-test of the difference between the mean ratings of male and female students on the influence of computer assisted instruction on students' collaboration in learning Financial Accounting.

Group	N	Mean	SD	t-cal	Df	p-value	Decision
Male	111	3.28	0.29	0.06	256	0.952	NS
Female	147	3.28	0.32				

Source: Field survey, 2017

A is implies that male and female students do not differ in their responses regarding the influence of computer-assisted instruction on students' collaboration in learning Financial Accounting.

H_{04}: There is no significant difference between the mean perception of male and female students regarding

the influence of Computer Assisted Instruction on students' outside classroom learning in Financial Accounting in Oyo State colleges of education.

Table 8: Summary of t-test of the difference between the mean ratings of male and female students on the influence of computer assisted instruction on students outside classroom learning in Financial Accounting.

Group	N	Mean	SD	t-cal	Df	p-value	Decision
Male	111	3.41	0.43	0.33	256	0.745	NS
Female	147	3.39	0.45				

Source: Field survey, 2017

Analysis of data in table eight reveals that there are 111 male students and 147 female students. The male students and female students' responses show no significant difference in their perception (mean= 3.41; SD = 0.43) and (= 3.39; SD = 0.45). The table reveals that there was no significant difference between the mean responses of male and female students on influence of computer assisted instruction on students' outside classroom learning in Financial Accounting (t_{256} = 0.33, P>0.05). Therefore, the null hypothesis that states that there is no significant difference between the mean perception of male and female students regarding the influence of Computer Assisted Instruction on students' outside classroom learning in Financial Accounting in Oyo State colleges of education was not rejected. This implies that male and female students do not differ in their responses regarding the influence of computer-assisted instruction on students' outside classroom learning in Financial Accounting. Though there was a slight difference between their mean responses with male students having higher mean responses, but the difference was not statistically significant (mean difference = 0.02).

DISCUSSION OF FINDINGS

The study examined the perceived influence of computer assisted instruction on teaching and learning of Financial Accounting. The study found that computer assisted instruction has positive influence on teaching and learning of Financial Accounting. The discussion of findings was presented based on research questions and the tested null hypotheses as follows:

The finding relates to research question one on perceived influence of CAI on lesson delivery in Financial Accounting in colleges of education reveals that all seven items recorded mean rating indicate agreed. Also, the standard deviation indicates that respondents were not far from each other in their opinion. All the constructs in the table four indicate that CAI has positive influence on lesson delivery in Financial Accounting because the mean is far above the fixed decision mean of 2.50 the grand mean of 3.64 indicated that CAI has a positive influence on lesson delivery in Financial Accounting. This finding is in

line with Gonzalez and Birch (2000) who state that computer assisted instruction has the ability to promote active learning in wide varieties of disciplines which includes Financial Accounting. In this regard, Financial Accounting educators are yet to apply the use of CAI in lesson delivery.

The finding relates to research question two on perceived influence of CAI on assessment of Financial Accounting reveals that CAI has positive influence on assessment of Financial Accounting in colleges of education in Oyo state. The entire constructs in table five indicate that CAI has a positive influence on assessment of Financial Accounting in colleges of education in Oyo state. Their mean distribution as shown in table four show that they were unanimously agree in their perception on influence of CAI on assessment of Financial Accounting. With a grand mean of 3.64 and standard deviation of 0.45 Table four indicate that lecturer perceived that CAI has positively influence the assessment of Financial Accounting in colleges of education in Oyo state. The finding corroborates the statement by Osuala (2004), who observes that CAI present the instructions or content, ask questions monitor the learners response, assess performance provide remedial feedback, and keeps record.

The finding relates to research question three on the influence of CAI on students' collaboration in learning Financial Accounting in colleges of education shows that CAI has positive influence on students' collaboration in learning Financial Accounting. The entire constructs in table six indicate that CAI has positive influence on students' collaboration in learning Financial Accounting in colleges of education in Oyo state. With a grand mean 3.28 and standard deviation of 0.70, table implied students perceived that CAI positively influence collaboration in learning Financial Accounting. This finding is in line with cotton (2001) which states that active engagement of students in the learning activities improves students' creativity, which enhances transfer of learning in new situation.

The finding relates to research question four on the influence of CAI on students' outside classroom learning reveals that CAI has positive influence on students' outside classroom learning because the means score of 2.50 this means that the respondents unanimously agree to all the constructs as influence of CAI on students' outside classroom learning in Financial Accounting. With a grand mean of 3.40 and standard deviation of 0.67, this implies that CAI positively influence students' outside classroom learning in Financial Accounting in colleges of education in Oyo state. The finding is in line with statement made by Ochoyi and Ukwumunu (2008) who observe that the integration of CAI produced positive effects on students' outside classroom learning.

The finding relates to tested null hypotheses one reveals that there was no significant difference in the perception of male and female lecturers regarding the influence of CAI on lesson delivery in Financial Accounting in colleges of education in Oyo state. Results in table eight ($t_{20} = 1.48$, $p>0.05$) show that the null hypothesis was not rejected. This implies that both male and female lecturers did not differ statistically significantly in their response regarding the influence of CAI on lesson delivery in Financial Accounting in colleges of education in Oyo state. The finding is in line with finding of Dange and Wahb (2006) which reveal that there was no significant different between the mean perception of male and female.

The finding relates to tested null hypotheses two reveals that there was no significant difference in the perception of male and female lecturers regarding the influence of CAI on assessment of Financial Accounting in colleges of education in Oyo state. Results in table nine ($t_{20} = 0.73$, $p < 0.05$) show that the null hypothesis was not rejected. This means that both male and female lecturers did not differ statistically significantly in their response regarding the influence of CAI on assessment of Financial Accounting in colleges of education in Oyo state. The finding agrees with Kirkpatrick and Cuban (1998). Based on their review of studies on perception of accounting educators on computer and gender and also the finding of Spencer (2004). It can be deduced that the use of Computer Assisted Instruction enhanced the assessment of Financial Accounting.

The finding relates to tested null hypotheses three shows that there was no significant difference between mean perception of male and female students on the influence of CAI on students collaboration in learning Financial Accounting in Oyo state. Result in table ten ($t_{256} = 0.06$, $p > 0.05$) show that null hypotheses was not rejected. This implies that male and female students did not differ statistically significantly in their response regarding the influence of CAI on students' collaboration in learning Financial Accounting. The finding is in line with Afolabi (2010) which reveals that there was no significant difference in the perception of male and female on the use of CAI either individually or cooperatively.

The finding relates to tested null hypotheses four reveals that there was no significant difference between the mean responses of male and female students on influence of CAI on students outside classroom learning in Financial Accounting. Results in table 11 ($t_{256} = 0.33$, $p > 0.05$) show that null hypotheses was not rejected. This implies that male and female students did not differ statistically significantly in their responses regarding the influence of CAI on students outside classroom learning. The finding corroborates the finding of Bontempi and Halzwood (2013) who found that there was no significant difference on the mean perception of male and female students on the effectiveness of Computer Assisted Instruction on teaching and learning. Therefore, from the findings and analysis, it became obvious that computer assisted instruction has a positively influence on teaching and learning of Financial Accounting in colleges of education in Oyo state.

CONCLUSION

The study examined the perceived influence of CAI on teaching and learning of Financial Accounting. It was concluded that CAI was perceived to have a positive influence on lesson delivery in Financial Accounting, assessment of Financial Accounting, students' collaboration in learning Financial Accounting and students' outside classroom learning. The implication therefore is that when students are taught Financial Accounting using CAI, they will be able to cope with the challenges of information age. Unfortunately, Financial Accounting is still being taught traditionally. This makes teaching and learning to be teacher-centered. However, the adoption of computer-assisted instruction in teaching and learning of Financial Accounting in colleges of education in Oyo state will improve the teaching and learning activities and make learning to be students-centered.

Regrettably, there is growth in students' population leading to overcrowding resulting in poor information delivery to students. However, the use of computer assisted instruction will facilitate the effective delivery of information to Financial Accounting students in colleges of education in Oyo state.

Recommendation

1. Since the use of CAI technique has positive influence on teaching and learning of Financial Accounting, teachers and lecturers at all level should adopt the use of CAI technique for instructional delivery.
2. The federal, state and local government and private organization and other Stakeholders in education should provide computers and other CAI infrastructures in all the colleges of education in Oyo state in order to encourage lecturers and students to apply them in teaching.
3. Business Education students should embrace the use of CAI by cooperating with lecturers for successful implementation.
4. Business Education departments in colleges of education should organize seminars and workshops to sensitize and update lecturers.

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