

**STUDENTS INDUSTRIAL WORK EXPERIENCE SCHEME (SIWES) AND
ACCOUNTING EDUCATION STUDENTS' ATTITUDE: IMPLICATIONS ON
THE ACADEMIA-INDUSTRY COLLABORATION**

Olaotan Oladele KUKU

olaotan.kuku@yahoo.com

Federal College of Education (Technical), Akoka-Yaba, Lagos State

Emmanuel OLADESU

oladesu@yahoo.com

The Nation Newspaper

27b, Fatai Atere Way, Mushin, Lagos State

Abstract

This study examined the students industrial work experience and attitude of accounting education students and the extent of its influence on their dressing. The study was carried out among accounting education students in all public colleges of education in Lagos State. A sample of 259 students were selected using purposive and simple random sampling technique. One research question and two hypotheses were tested. Survey research design was used for this study. The research instrument used for the study was a questionnaire titled Student Industrial Work Experience Scheme Questionnaire (SIWESQ). The data that was gotten from the study was analyzed using frequency table, percentage and t-test. The hypotheses were tested at 0.5 level of significance. The findings of this study revealed that SIWES has influenced students' attitude to accounting profession. A significant effect of training acquired in school on SIWES was observed. Also, the study noticed that SIWES has significant effect on students' dressing. The study recommended that appropriate dressing styles that conform with the profession should be prescribed for students while in school and increased collaboration between the industry and the learning institution.

Keywords: *SIWES, Accounting Education, Industry, Dressing*

Introduction

There are expected attitude and behaviour of every profession and accounting is no exception. The Students Industrial Work Experience Scheme (SIWES) is a critical component of tertiary education in many countries, particularly in Nigeria. This program is designed to provide students with practical, hands-on experience in their chosen fields

of study. It serves as a bridge between the theoretical knowledge acquired in the classroom and real-world application in various industries. SIWES typically requires students to spend a specified period working in organizations relevant to their academic disciplines.

Accounting education is a fundamental aspect of business and commerce studies, as it equips students with the knowledge and skills necessary for financial management and reporting. In Nigeria, it is taught as a vocational course under business education with the aim of equipping students with skills attitude and knowledge needed to effectively perform as an employee or employer as their educational experiences training (Dauda & Olawale, 2020; Olumese & Ediagbonya, 2016; Wolugbom et al., 2020). Olumese and Ediagbonya (2016) identified the importance of synergizing the classroom experiences with the practical knowledge to effectively function in the industry as the basis for the establishment of the SIWES.

In 1973, the Industrial Training Fund (ITF), Nigeria, established the Students Industrial Work Experience Scheme (SIWES) with the primary purpose of exposing and preparing students in the various tertiary institutions in Nigeria Universities, Polytechnics, Colleges of Technology, Colleges of Agriculture and Colleges of Education to the practical work experiences they would meet after a successful graduation. Also, Ojokuku, et al. (2015) observed the main purpose of SIWES is to enable students in tertiary institutions in Nigeria acquire technical skills and experience for professional development in their course of study as it bridges the gap between theory and practice. Based on the need to align the training experiences with the expectation of the industry SIWES exercise was designed to give opportunity to students to experience practical training in the industry for a stipulated period (Omonijo et al., 2020).

It is worthy of note that the effectiveness of accounting education extends beyond the teaching and learning of accounting concepts. It also encompasses the development of soft skills, including professionalism, communication, and appropriate attire, which are essential in the corporate world. The attire and appearance of individuals in the workplace are often considered a reflection of their professionalism and attitude towards their work. In many industries, including accounting and finance, there are expectations regarding appropriate dressing and conduct. These expectations can have a significant impact on how students are perceived by colleagues, superiors, and clients during their SIWES experiences and, subsequently, their careers.

The previous studies of Malakwen (2015) and Tanuja (2010) proved the effective use of workplace attire not only promoting the positive image of the organization, it also impacts productivity. Yet, the extent to which accounting students appears may have deviated from the expected norm during training. Garments are expected to be appropriately used depending on the occasion such as religion activities, sports, partying, leisure and learning environment. The appropriate use of these attires, particularly for accounting education students is expected to begin during their education as an accounting and a teacher with established professional code of conduct.

Consequently, the understanding of the SIWES and its influence on students' attitudes towards accounting education and dressing is expected to provide vital information to stakeholders such as educational institutions, educators, policymakers, and industry stakeholders. It is expected to provide insights into the effectiveness of SIWES in preparing students not only with technical skills but also with the soft skills and attitudes necessary for success in the accounting profession.

Research Questions

The following research questions were raised to guide the study:

1. To what extent has SIWES influenced students' attitude to accounting profession?

Research Hypotheses

Two hypotheses were tested at 0.05 level of significance.

1. Training acquired in school do not have significant effect on SIWES
2. There is no significant effect of SIWES programme on students' dressing.

Methodology

The survey research design was adopted in carrying out the study. The design was found desirable because of the generalizability of the outcome of the study observable in the sample selected. The population of the study comprise all the Business Education Students with Accounting Education option in public Colleges of Education in Lagos State. The targeted population comprised all year three students who had experienced SIWES exercise as at 2020/2021 academic session. These Colleges of Education are: Federal College of Education (Technical), Adeniran Ogunsanya College of Education and Michael Otedola College of Primary Education. The sample of this study comprised 259 undergraduates who had experienced SIWES programme. The respondents were selected using purposive and simple random sampling techniques. The sampling procedure started with the selection of two out of the three Colleges of Education that offers accounting

education in the Business Education Department. Thereafter, an intact class of 300 level accounting education students were purposively selected in each of the two colleges of education earlier selected.

The Student Industrial Work Experience Scheme Questionnaire (SIWESQ) is the research instrument that was used to elicit information from the respondents. The instrument was developed by the researcher based on the variable of interest. It guarantees subjects anonymity and encourages a high response rate. The SIWESQ comprised of standardized questions structured to appropriately elicit useful information from the respondents. The SIWESQ were divided into two sections, sections A and B. Questions in section A dwell on the bio-data of respondents. Section B comprised questions relating to the impact of accounting education on SIWES: the role of academia & industry collaboration and other related issues which will enable the researcher to get the required information or data for the analysis.

The SIWESQ was given face and content validity. The face validity was carried out to ensure that the SIWESQ exhibit the required features while the content validity was by three resources persons with the aim of ensuring the statements contained in the SIWESQ aligns with the objectives of the study. Also, a pilot study was carried out on 30 students in the institution that was not selected for the main study. Test-retest reliability method was adopted to ascertain the stability of the SIWESQ. Scores were collected twice from the students with two weeks interval. The scores were used to compute the correlation coefficient of 0.79 using Pearson Product Moments Correlation. This was adjudged reliable and considered useful for the collection of data.

The method for the collection of data for this research was through administering SIWESQ in order to gather information from the respondent. The researchers administered the SIWESQ and collected it on the spot. The data collected were analysed using percentage, mean, standard deviation and t-test. The hypotheses raised were tested at 0.05 level of significance.

Results Obtained

Research Question 1: To what extent has SIWES influenced students' attitude to accounting profession?

Table 1

Summary of Respondents' Attitude to Accounting Profession through SIWES

| S/N | Statement | SA | A | D | SD |
|------|---|----------|----------|----------|---------|
| 1 | My interest for accounting profession increased after SIWES. | 58%(151) | 16%(41) | 26%(67) | - |
| 2 | I am willing to continue as a professional accountant after graduation. | 57%(147) | 33%(86) | 5%(13) | 5%(13) |
| 3 | Facilities made available at SIWES venue aid my activities. | 33%(86) | 50%(130) | 7%(17) | 10%(26) |
| 4 | I was giving orientation before the programme by the firm. | 20%(54) | 13%(32) | 41%(106) | 26%(67) |
| 5 | I was able to handle some accounting package in the firm | 35%(91) | 26%(67) | 25%(65) | 14%(37) |
| Mean | | 41%(106) | 27%(71) | 21%(54) | 11%(28) |

Figures from Table 1 shows that, 41% and 27% of the respondents strongly agree and agree respectively that SIWES has influenced their attitude towards accounting profession. Conversely, 21% and 11% of the respondents disagree and strongly disagree respectively with SIWES influenced their attitude to accounting profession. This shows that 68% of the respondents are of the opinion that SIWES influenced their attitude to accounting profession. However, 67% of the respondents were not satisfied with the orientation exercise conducted for them in their respective colleges of education before being sent out for SIWES exercise.

Hypothesis one: Training acquired in school does not have significant effect on SIWES.

Table 2

t-test analysis for Training Acquire and SIWES

| Variables | N | Mean | SD | df | t-cal | t-tab |
|--------------------------|-----|-------|------|-----|-------|-------|
| SIWES Experience | 259 | 23.63 | 32.3 | 257 | 5.05 | 1.98 |
| Training Acquired | 259 | 8.5 | 5.84 | | | |

P < 0.05(significant)

The result of the analysis in Table 4 revealed that t-calculated value of 5.05 resulted as the training acquired in the colleges of education as it relate to SIWES. The t-calculated value of 5.05 is greater than the t-tab value of 1.980 given 257 degree of freedom at 0.05 level of significance. As a result, the null hypothesis was rejected. It was concluded that training acquired in school relates to students work experience.

Hypothesis two: There is no significant effect of SIWES on trainees' dressing.

Table 3

t-test on SIWES Experience and Dressing

| Variables | N | Mean | SD | df | t-cal | t-tab |
|-------------------|-----|-------|-------|-----|-------|-------|
| SIWES Experience | 259 | 23.63 | 32.3 | 257 | 3.77 | 1.98 |
| Students dressing | 259 | 11.57 | 13.53 | | | |

P<0.05(significant)

The result of the analysis in table 3 revealed that t-calculated value of 3.77 resulted as the influence of SIWES on trainees' dressing. The t-calculated value of 3.77 is greater than the t-tab value of 1.980 given 257 degree of freedom at 0.05 level of significance. As a result, the null hypothesis was rejected. It was concluded that SIWES has significant effect on trainees' dressing.

Discussion of Findings

The findings of this study revealed that SIWES has influenced students' attitude to accounting profession. This finding aligns with the outcome of Olumese and Ediagbonya (2016) during their evaluation of the benefits and challenges confronting SIWES in Edo and Delta State. The researchers noted that SIWES is of great benefit to students of Business Education in tertiary institutions in Edo and Delta States. Besides, Ojokuku et al. (2015) in a study of SIWES on professional development of library information science students in south-west, Nigeria, discovered that SIWES provides avenue for technical skill development. However, observation showed that students were not satisfied with the orientation exercises conducted for them before the commencement of the SIWES exercise. This observed deviation aligns with the note and caution given by Olumese and Ediagbonya (2016) that proper and effective administration of SIWES will go a long way in boosting and enhancing the competencies of the workforce.

The result of hypothesis shows that training acquired in school has significant effect on SIWES activities of students. This is supported by Osinem and Nwoji (2010) who posited that SIWES can promote the much-desired technological know-how in individuals for the advancement of the nation in addition to a well-skilled and articulated human resources needed for a self-reliant economy. Findings of the study also agreed with Mafe (2010) who reiterated that SIWES exposes students to work methods and techniques in handling equipment and machinery that may not be available in their institutions, make the transition from school to the world of work easier, and enhance students' contacts for later

job placement, provide students with an opportunity to apply their knowledge in real work situation thereby bridging the gap between theory and practice.

It was observed that the SIWES exercise have significant effect on the dressing of students. The findings also agree with Armstrong (2012) who stated that systematic evaluation of the individuals in an organization with regards to their dressing, performances and attitude on the job and potential for development is necessary to maintain and sustain standard of the organization. However, Akenbor and Tennyson (2014) reported a low adoption of accounting ethics in professional practice in Nigeria and stated that cultural change and lack of clearly defined ethical conduct, among other factors are responsible.

Conclusion

The SIWES programme has influence on the accounting students' attitude to the profession of accounting. The training as accounting education students had significant impact and preparation towards the SIWES exercise. The students' dressing was in accordance to the standard of the profession.

Recommendations

The following recommendations were given based on the findings from the study:

1. Appropriate dressing style that conforms to the profession should be prescribed for students while in school.
2. Continuous, improved and effect synergy should be stimulated between the industry and the learning institution.
3. Detailed accounting packages and software should be introduced to students on SIWES to enable a responsive attitude towards accounting as a profession.

References

- Akenbor, C. O., & Tennyson, O. (2014). Ethics of Accounting Profession in Nigeria. *Journal of Business and Economics*, 5(8), 1374-1382. [https://doi.org/10.15341/jbe\(2155-7950\)/08.05.2014/016](https://doi.org/10.15341/jbe(2155-7950)/08.05.2014/016)
- Armstrong, M. (2012). *Armstrong's Handbook of Human Resources Management Practices*. London: New York McGraw Hill Book.
- Dauda, A., & Olawale, B. V. (2020). Integration of educational technology in accounting education: Evidence from selected tertiary institutions in North West region of Nigeria. *International Journal of Scientific Research and Engineering Development*, 3(2), 191-198.

- Mafe, O. (2010). *Effectiveness of SIWES with respect to chemical engineering*. Workshop on Achieving the Necessary Professional Standards In Chemical Engineering in our University by the Nigerian Society of Chemical Engineers. Retrieved from http://www.nsche.org.ng/cms/publication_cms/uploads/lecture_nsche_engr_mafe.pdf.
- Malakwen, K. C. (2015). *The influence of workplace attire on employees' productivity in the service industry: A case of Nairobi Serena hotel*. Unpublished Master Dissertation, Chandaria School of Business, United States International University-Africa.
- Ojokuku, B. Y., Emeahara, E. N., Aboyade, M. A., & Chris-Israel, H. O. (2015). Influence of students' industrial work experience scheme on professional development of library and information science students in south-west, Nigeria. *Library Philosophy and Practice (e-journal)*, 1330. <http://digitalcommons.unl.edu/libphilprac/1330>
- Olumese, H. A., & Ediagbonya, K. (2016). Business Education Students' Evaluation of the Benefits and Challenges Confronting Student Industrial Works Experience Scheme in Edo and Delta States. *Journal of Education and Practice*, 7(8), 115-120.
- Omonijo, D. O., Anyaegbunam, M. C., Ejoh, S. I., & Joe-Akunne, C. O. (2020). Qualitative analysis of the Student Industrial Work Experience Scheme (SIWES) in tertiary institutions in Ogun State, Nigeria. *Journal of Educational and Social Research*, 10(4), 187-198. <https://doi.org/10.36941/jesr-2020-0077>
- Osinem, M. A., & Nwoji, F. S. (2010). Accounting Education on the Threshold of a new Century. *The Government Accountant Journal*, 48(4), 40-47.
- Tanuja, K. (2010), *Strategic Human Resource Management (9th ed.)*. Oxford: University Press.
- Wolugbom, K. R., Nwosu, F. C., & Ben-George, I. (2020). Perceived impact of e-learning technology utilization in accounting education. *Nigerian Journal of Business Education*, 7(1), 495-506.