



The Impact Of Industrial Training On Students' Academic Performance

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Abstract

We studied the impact of IT on students' performance, using Benson Idahosa University as a case study. To achieve this purpose, performance was measured using six different variants of performance while seven independent variables were measured and used to test the hypotheses. A total of fifty-three students were sampled. Questionnaire was used to elicit data for the study. The data collected were analyzed using descriptive statistics and correlation analysis and hypotheses tested using t-test statistics and regression. Among the 6 items on Performance issues, 4 produced statistically significant in respondents' ratings. We find that, Stipends, Number of Units, IT Relevance, use of Tools, and supportive Boss impact on students' performance. Supportive Boss is a key variable that ensures that IT impact on students' academic performance since; it cuts across all of the variants of performance. We conclude that, industrial training impact on student's performance. We therefore recommend that institutions should include IT training in their accounting program and institutions should endeavour to collect relevant data base from their IT students.

Keywords: industrial training, impact study on IT, Stipends, IT relevance

INTRODUCTION

Industrial Training program provides pre-professional work experience with specific assignments and responsibilities. An Industrial Training should be relevant to student's personal career interests and academic course of study, serving as a bridge between university and the world of work. Productive industrial trainings help students make informed decisions and improve their marketability after graduation. Industrial training program is getting more and more popular in student learning process. Many Universities are implementing industrial training program as one of the compulsory requirements of most fields of study.

Industrial Training Fund (ITF) established the Student Industrial Work Experience Scheme (SIWES) in 1974. SIWES is a planned and supervised training intervention best on a stated and specific learning and career objectives geared towards developing the occupational competencies of the participants. The Nigeria University Commission (NUC) designed SIWES as a skill training program, which forms part of the approved minimum academic standard in the various degree programmes for all Nigeria Universities. It is an effort to bridge the gap between theory and practical work in engineering and technology, sciences, agriculture, medicine, management sciences and other professional educational programmes in Nigerian tertiary institutions. It teaches students about machines and equipment, professional methods and ways of safeguarding work areas and the workers in the industries and organization. (NUC Handbook, 2001) The scheme was designed to expose student to the industrial environment and enable them to develop occupational competencies so that they can really contribute their quota to national economic and technological development after graduation, and also to impact on the student's performance academically.

In Nigeria, the current form of cooperative education is known as the SIWES. Often, Student mistakenly and commonly refers to SIWES as IT, where as Industrial Training is generic; SIWES is a specific form of cooperative education or industrial training operation in Nigeria.

According to a study done by Thomas and Jim(2002), they highlight that "working in organizational setting makes the student more aware of the importance of soft skills such as effective communication, social interaction, teamwork and ability to solve problem in environments where defining the problem is a major part of the overall job." Industrial training brings a lot of advantages and benefit where these benefits are unable to obtain from a classroom learning as mentioned by Albert Camus: (1913-1960) "You cannot acquire experience by making experiments. You cannot create experience. You must undergo it." This is the purpose Universities want their students to learn the above mentioned soft skills by undergoing it with experiment it.

Benson Idahosa University (BIU) accounting department introduced this principle of "undergoing IT" in 2003. Since then, students from the department have been undergoing IT. There has not been any empirical report on the effect or impact of IT on student's performance. Hence, this research study intends to fill that gap.

To achieve this, the research question for this study is; Does the length of IT, interest linked with stipends, practical exposure to work, adequate monitoring, access to organization's tool and supportive boss impact on students academic performance? In order to answer this question, we identified the factors that impact on students academic performances.

The scope of this study mainly focuses on the impact industrial training has on students of BIU accounting department - academically. This study covers 300 and 400 level accounting students of the above mentioned institution; 2012/2013 session. These students fit into the unit of analysis because; they have undergone industrial training since their 200 and 300 levels long holiday. A study on the impact of Industrial Training on accounting students will immensely be useful to a lot of stakeholders such as;

Various bodies involved in the management of the SIWES exercise i.e. Federal Government, ITF, NUC, NBTE, and NCCE. In the study of Tan, Wee, and Aida (2007), they reported that "Practical training provides students and the faculty with a means of bridging the gap between career expectations developed in the classroom and the reality of employment in the real world." This is one of the issues usually faced by majority of students. The career expectation gap can be reducing after the student goes through the industrial training program. Students will only know what the actual practice of real world is like after undergoing the industrial training. The research will enhance students' interest in IT, since it will enable them know that, partaking in IT will enhance their academic performance. In that case, students are able to analysis and imagine class works in the light of reality. The experiences that students get through exposure to the business world, such as experience in situation where judgments and estimation are required, cannot be learnt in classrooms or from textbooks. Students can also bring along their industrial training experiences into classroom learning, enhancing the understandability of a student, hence improving the student's performance academically.

The employers benefit from industrial training as students are sources of future employees, also the employer's benefit from these programmers', as IT can provide them with inexpensive help, new ideas, and potential future employees (Rothman, 2007; Cannon & Arnold 1998). This study will also benefit the institutions offering IT programmes as it will educate them of the

determinants that enable IT to enhance students' performance. People use to say "Practice make perfect" nothing is better than industrial training, gaining the real world experiences.

The remaining part of this paper shall review related studies as well as educate readers on BIU SIWES program. The following section shall delineate the methods adopted, next is on data collection and analysis and the last section outlines the results; make recommendations and conclusions.

LITERATURE REVIEW

Training according to Ajidahun (2007) is an integral part of vocational or career development and it is fast becoming a global and pervasive phenomenon in any establishments, the absence of which spells doom for such an institution and the presence of which determines the success of any enterprise. In the view of Ezeali and Esiagu (2009), training is an organized, coordinated development of knowledge, skills, and attitudes needed by an industrial worker to master a given situation or perform a certain task within an organization setting.

Many studies had been conducted based on the usefulness of IT. A study which was done by Osman, Omar, Kofli, Mat, Darus & Rahmans (2008) examined students perception of IT. It was based on the student perception before and after they undergone the industrial program in the civil engineering sector. In addition, according to the exposure draft issued by International Federation of Accountant (IFAC) on Practical Experience dated on January 2007 highlighted the following importance of practical experience: A period of practical experience under guidance of a mentor enables trainees to integrate knowledge gained through formal education with experience in real work environment.

Ukwuoma and Akanwa (2008) observed that effective training brings about an increase in knowledge required in the job, knowledge of the structure and business arms of the organization. This implies that the knowledge base of the practitioner increases in proportion to the training acquired. Training is a key factor in enhancing the efficiency and expertise of the workforce. Adomi (2000) reported that ninety percent of students studied affirm that IT is very relevant and amongst the study's recommendation, he recommended 6 months period for IT as against 3 months.

The SIWES Programmes according to Onwuji (2004) being a skills acquisition programme blends theory with practice in the industrial and commercial activities of our national economy. Ugwuamji (2010) asserts that SIWES is a cooperative industrial internship program that involves institutions of higher learning, Industries, the Federal Government of Nigeria, Industrial Training Fund (ITF), Nigerian Universities Commission (NUC), and NBTE/NCCEE in Nigeria.

The scheme affords students the opportunity of familiarizing and exposing themselves to the needed experience in handling equipment and machinery that are usually not available in their institutions. Thus, the students' industrial work experience scheme generally referred to I.T (Industrial Training) is an initiative of the Industrial Training Fund (ITF) that provides avenues for student in institutions of higher learning to acquire practical skills that they are likely to meet after graduation.

Afonja, , Sraku-Lartey, & Oni, (2005) reported that approximately 60% of policymakers surveyed in Ghana subscribe to the opinion that the lack of industrial experience of the average technical teacher is a major handicap to performance. They further contend that even when students are accepted by employers for industrial attachment, they are often not well

supervised or assessed. To strengthen industrial attachment, they suggest faculty-employer involvement in the design and supervision, establishment of strong industrial placement units by faculties and a way of compensating employers for providing placement for students on industrial training.

However, Wodi and Dokubo (2009) opined that if the Scheme is not adequately implemented, it becomes difficult for graduates of the system to secure employment in the occupations or make a smooth transition from schools to work. They concluded that in spite of apparent economic difficulty, the SIWES in Nigerian institutions are attaining its objectives. Nevertheless, SIWES plays a significant role, and students according to Ugwuamji (2009) should be aware of what the present society holds for them and adapt accordingly.

There are little studies on the determinants of IT in impacting on students' performance. This study therefore, finds it relevant and appropriate to identify these factors.

HISTORICAL PERSPECTIVES ON SIWES

The Students' Industrial Work-Experience Scheme (SIWES) started in 1974 with 748 students from 11 institutions of higher learning participating. By 1978, the scope of participation in the scheme had increased to about 5,000 students from 32 institutions. The Industrial Training Fund, however, withdrew from the management of the scheme in 1979 owing to problems of organizational logistics and the increased financial burden associated with the rapid expansion of SIWES (ITF, 2003). Consequently, the Federal Government funded the scheme through the National Universities Commission (NUC) and the National Board for Technical Education (NBTE) who managed SIWES for five years (1979 – 1984). The supervising agencies (NUC and NBTE) operated the scheme in conjunction with their respective institutions during this period.

By 2008, 210,390 Students from 219 institutions participated in the Scheme with over 112 eligible courses. However, the rapid growth and expansion of SIWES, has occurred against the backdrop of successive economic crises which have affected the smooth operation and administration of the Scheme. Most industries in Nigeria today, are operating below installed capacity while others are completely shut down (Manufacturing Association, 2003 - 2006). This has impacted negatively on the Scheme as Institutions of Higher Learning find it increasingly difficult to secure placement for Students in industries where they could acquire the much needed practical experience.

Nature and Scope of Students Industrial Work Experience Scheme (SIWES)

Practical knowledge relates to doing. According to Ochiagha (1995) practical knowledge is learning without which mastery of an area of knowledge may be too difficult to achieve. Practical knowledge involves developing skills through the use of tools or equipment to perform tasks that are related to a field of study.

No society can achieve meaningful progress without encouraging its youth to acquire necessary practical skills. Such skills enable them to harness available resources to meet the needs of society. It was against this background that SIWES, otherwise referred to as Industrial Training (IT), was introduced in Nigerian tertiary institutions.

SIWES is a skill development program designed to prepare students of universities, polytechnics, and colleges of education for transition from the college environment to work (Akerejola 2008). Oyedele (1990) states that work experience are an educational program in

which students participate in work activities while attending school. This work experience program gives students the opportunity to be part of an actual work situation outside the classroom. SIWES is a cooperative industrial training program that involves institutions of higher learning, industries, and the federal government of Nigeria, Industrial Training Fund (ITF), Nigerian Universities Commission (NUC), and NBTE/NCCE in Nigeria. It is also compulsory at National Diploma (ND) level and is scheduled in the NBTE curriculum. The training program is undertaken in the third year of a four-year degree program.

Eze (1998) points out that government has recognized the importance of SIWES through the establishment of the Industrial Training Fund (ITF). The ITF was established in 1971 and was charged with human resources development and training. Following the establishment of ITF, SIWES commenced in 1974 with the aim of making education more relevant and to bridge the yawning gap between the theory and practice of engineering, technology, and science-related disciplines in tertiary institutions in Nigeria. The specific objectives of SIWES were summarized by the federal government in its Gazette of April, 1978 as follows:

To provide an avenue for students in institutions of higher learning to acquire industrial skills and experiences in their course of study;

To provide students with an opportunity to apply their knowledge in real work and actual practice;

To make the transition from school to the world of work easier and to enhance students contacts for later job placement.

It is obvious that the reasons that led to the inception of the program some decades ago are today even more relevant due to rapid technological development, especially as it concerns accounting practice.

Students Industrial Work Experience Scheme (Siwes) and Training of BIU Accounting Students

The Students Industrial Work Experience Scheme (SIWES) also referred to as Benson Idahosa University Industrial Training Scheme (BIUITS) in BIU is a set of composite practical experience scheme that is integrated to offer students a vital blend of theory and practical exposure to real life application of what has been thought and learnt in the degree programme. The Scheme is described as: "Accounting Laboratory/Industrial Works Experience/Students Workshop," The main scheme is divided into three as follows:

- A. Use of computer Laboratory (Accounting Laboratory)
- B. Students Industrial Work Experience Scheme involving exposure to work place real life experience, obtained under supervision in recognized organizations.
- C. Students practical work
 - i. Laboratory use will be supervised by the Computer Tutors and Computer Laboratory Administrator. Scores for student attendance and Log Book of work done and time spent will be maintained by the Laboratory Administrator. The student Log Book will be signed by the Tutor and Administrator. The Tutor will assess the student Computer Work at 20%; Administrator will assess attendance at 20% of the marks.
 - ii. The University's SIWES Officer will assist to place student for practical work experience. Each student's Log Book will be signed by the Industrial Works Supervisors and an assessment for student performance sent by them to the Department. Score will be 40% for this component.

- iii. Student will develop an independent project under the programme. That project will be scored by the course Advisers at 20%.

All 400 level papers examined will each include a case study, to test practical application of knowledge.

The BIUITS is an essential part of the programme, the programme is therefore not deemed to have been passed by student, by the faculty board of studies and the University's senate until a satisfactory report has been written. Benson Idahosa University (BIU) accounting department introduced this principle of undergoing IT in the year 2003. Hence, student from the department have been undergoing IT over the years. Accounting department undergo industrial training during the 200 level and 300 level summer break, unlike some other departments (i.e. Computer science, Mass Communication, etc.) who undergo IT after their 300 level first semester examination.

After the industrial training experience, the students are to submit their SIWES Training Logbook which they obtained before the training and prepare a report on what they have experienced.

RESEARCH METHODOLOGY

The research was conducted by collecting information from both primary and secondary sources of data. The research and data were analyzed in the light of the objective of the study. The basic research design used was the survey. This was designed specifically to obtain relevant information and data that relates to the study via questionnaire.

The population of the study is narrowed down to all Benson Idahosa University (BIU) accounting students who have undergone industrial training. Since industrial training is usually done during the summer breaks of 200level and 300level in BIU, we therefore, included those in 300level and in 400level as our study's sample because they must have IT experience. We also assume that there could be some without the experience; hence, we always ask them before we administered the questionnaire to them. As a result the table below shows the number of students qualified to participate as respondents of this study.

Table I Number of Sampled Students

SEX	300 LEVEL	400 LEVEL
MALE	10	19
FEMALE	23	31
TOTAL	33	50

Source: field work (2013)

The data collected will be analyzed using descriptive statistics, and the use of stata 9 software to test hypotheses. Regression was used as well as T and F statistics to test the various hypothesis generated.

DATA

Eighty-three (83) questionnaires were distributed to students in four (400) and three (300) hundred levels in Benson Idahosa University and fifty-three (53) in total were retrieved; representing 66%. Presentation of distribution is shown below:

Table II Questionnaire Distribution Table

	NO. DISTRIBUTED	NO. RETRIEVED	PERCENTAGE
400 LEVEL	50	40	50
300 LEVEL	33	13	16
TOTAL	83	53	66

Source: Field Work, 2013

Table III below shows the fact collected from the surveyed students (See appendix). The variables are measured using the likert scale of five (5) points except for the variable NOUNIT (i.e. Number of unit trained in) which was measured using four (4) points (e.g. 1unit, 2units, 3units, 4units).

ANALYSIS AND RESULTS

The companies where the students underwent the industrial training attachments were analyzed. Students' attachments were basically companies in Edo, Delta, Lagos, Rivers and Akwa-Ibom states. Majority of the companies are private companies.

Tables Iv: Descriptive Statistics Of It Companies Profile

VARIABLES	N	MEAN	MEDIAN	STANDARD DEVIATION
LOCATION	52	2.769231	2.000000	1.246413
COYTYP	52	3.076923	2.000000	1.938730

From the table IV above, the result shows that, most of the companies used for IT training are between Edo and Delta state while most of the companies fall within private foreign companies. The students bio were also analyzed and the students sex mean ($\alpha = 1.7$) which shows that more females are in the sample studied. The mean ($\alpha = 1.8$) of the students age is between 20 to 25 years while, the mean ($\alpha = 2.5$) duration of the IT is between two to three months (see table V for students bio).

Tables V: Descriptive Statistics Of Students Bio

VARIABLES	N	MEAN	MEDIAN	STANDARD DEVIATION
SEX	52	1.7308	2.0000	0.4479
AGE	52	1.7692	2.0000	0.5465
LEVEL	52	1.7500	2.0000	0.4373

The variables were also analyzed and the descriptive statistics are shown in table VI below.

Table Vi: Descriptive Statistics Of The Dependent And Independent Variables

VARIABLES	N	MEAN	MEDIAN	STANDARD DEVIATION
APERF	52	4.1346	4.0000	0.7148
FINPERF	52	4.3462	4.0000	0.6226
PASPERF	52	3.6346	4.0000	0.9707
MAPERF	52	3.8269	4.0000	0.7598
TAXPERF	52	3.8269	4.0000	0.8794
INTERPERF	52	3.9423	4.0000	0.8725
LENGTH OF TRAINING	52	2.4808	3.0000	0.6713
IT DURATION	52	2.4808	3.0000	0.6713
INTEREST LINKED WITH STIPENDS	52	3.7115	4.0000	1.2420
ITRELEVANT	52	4.5385	4.5385	0.6991
NO OF UNITS	52	1.8462	1.0000	1.0000
TOOLS & EQUIPMENT	52	3.8269	4.0000	0.8568
SUUPPORTIVE BOSS	52	4.4615	5.0000	0.8509
MONITORING	52	3.2308	3.5000	1.2306

From the table above, the descriptive statistics shows that, the average perceptions of the students concerning this number of units the students underwent the training is 1.85 approximately 2 units. On the average, the students were indifferent as far as monitoring by faculty members is concern ($\alpha = 3.2$). The perform perceptions of the students stood at ($\alpha = 4$) which implies that they all agree to the facts that industrial training impact on performance.

Based on the descriptive statistics, we could be tempted to conclude that IT impact on the performance but to get a clearer view, association test needs to be conducted; thus, the result of the correlation analysis is shown in table VII below.

Table VII: Correlation Analysis Of The Dependent And Independent Variables

	perf	interperf	finanperf	psaperf	maperf	taxperf	duration	intstip	monitor	itrelevant	tool	bossup	nounit	reward
Perf	1.0000	0.2594	0.3155	0.1649	0.2161	0.4415	-0.0317	0.0711	0.0261	0.3761	0.2662	0.3239	0.1366	-0.0604
Interperf		1.0000	0.1616	0.2676	0.0344	0.1257	-0.1477	0.2520	0.0721	0.1723	0.2995	0.0341	0.2033	-0.0408
Finanperf			1.0000	0.1354	0.1098	0.3589	0.1168	0.0529	0.2532	0.3346	0.2687	0.3128	0.0575	-0.2269
Psaperf				1.0000	0.0409	0.1991	-0.1015	0.0574	0.2761	0.1512	0.1498	0.0526	0.2718	0.0490
Maperf					1.0000	0.2766	0.0289	0.1368	0.1191	0.0799	0.0435	0.4956	0.2530	-0.0549
Taxperf						1.0000	0.3715	0.0619	0.4171	0.2776	0.4719	0.3546	0.1359	-0.2135
Duration							1.0000	-0.0216	0.1969	-0.0913	0.0577	0.1772	0.0341	0.0306
Intstip								1.0000	0.1717	0.1554	0.2587	-0.1095	-0.0527	-0.2502
Monitor									1.0000	0.1282	0.2444	0.0436	0.0456	-0.2312
Itrelevant										1.0000	0.2350	0.2871	0.1775	-0.0765
Tool											1.0000	0.0987	-0.1859	-0.2244
Bossup												1.0000	0.2648	-0.1622
Nounit													1.0000	0.0730
Reward														1.0000

Form table VII above, the result showed that Academic performance, performance in interpreting financial statement, and Public sector accounting performance, (PERF, INTERPERF, and PSAPERF) are negatively associated with Duration of IT internment ($r = -0.031, -0.148, -0.102$ respectively) and academic performance, performance in interpreting financial statement, financial accounting performance, management accounting performance, and taxation performance (PERF, INTERPERF, FINANPERF, MAPERF and TAXPERF) are negatively associated with Reward ($r = -0.060, -0.0408, -0.2269, -0.0546, -0.2135$ respectively) while PERF, INTERPERF, FINANPERF, PSAPERF, MAPERF and TAXPERF are positively associated with Interest In Stipend ($r = 0.071, 0.252, 0.053, 0.057, 0.2137, \text{ and } 0.062$ respectively), Monitoring ($r = 0.2269, 0.072, 0.253, 0.276, 0.119, \text{ and } 0.417$ respectively), Use Of Accounting Tools And Equipment ($r = 0.266, 0.300, 0.269, 0.150, 0.044, \text{ and } 0.472$ respectively), Supportive Boss ($r = 0.324, 0.034, 0.313, 0.053, 0.500, \text{ and } 0.346$ respectively) and Number Of Units Trained In ($r = 0.137, 0.023, 0.253, \text{ and } 0.136, \text{ respectively}$). The association between PERF, INTERPERF, FINANPERF, PSEPERF, MAPERF and TAXPERF and the relevance of IT (ITRELEVANT) are all positive ($r = 0.376, 0.172, 0.335, 0.151, 0.080, \text{ and } 0.278$ respectively). In the association report, there is no prefect positive or negative association between the variables hence there should not be any case of autocorrelation.

TEST OF HYPOTHESIS

Based on previous studies on industrial training, we hypothesized that there will be a positive relationship between the independent variables and the dependents variables. The dependent variable performance was measured in six (6) ways, using some variants of accounting subjects.

Tables Viii: The Results Of The Test Of Hypothesis

DEPENDENT VARIABLES	INDEPENDENT VARIABLES	COEFF.	ADJ.R ²	F-TEST (F TEST PROB.)
FINANCIAL ACCOUNTING PERFORMANCE	C	1.990	0.137	2.182(0.05)*
	DURATION	0.053		
	INTSTIP	-0.013		
	ITRELEVANT	0.222		
	NOUNIT	-0.093		
	TOOL	0.083		
	BOSSUP	0.183		
	MONITOR	0.093		
PUBLIC SECTOR ACCOUNTING PERFORMANCE	C	2.339	0.068	1.537(0.18)
	DURATION	-0.251		
	INTSTIP	-0.019		
	ITRELEVANT	0.041		
	NOUNIT	0.290		
	TOOL	0.185		
	BOSSUP	-0.041		
	MONITOR	0.218		
MANAGEMENT ACCOUNTING PERFORMANCE	C	1.873	0.224	3.143 (0.01*)
	DURATION	-0.113		
	INTSTIP	0.134		
	ITRELEVANT	-0.166		
	NOUNIT	0.105		
	TOOL	-0.019		
	BOSSUP	0.491		
	MONITOR	0.061		
PERFORMANCE IN TAXATION	C	-0.616	0.417	6.308(0.00*)
	DURATION	0.357		
	INTSTIP	-0.049		
	ITRELEVANT	0.149		
	NOUNIT	0.096		
	TOOL	0.396		
	BOSSUP	0.181		
	MONITOR	0.180		
FINANCIAL STATEMENT INTERPRETATION PERFORMANCE	C	2.389	0.028	1.210(0.317)
	DURATION	-0.218		
	INTSTIP	0.132		
	ITRELEVANT	0.063		
	NOUNIT	0.062		
	TOOL	0.277		
	BOSSUP	0.025		
	MONITOR	-0.001		

ACADEMIC PERFORMANCE	C	1.577	0.116	1.974(0.08**)
	DURATION	-0.054		
	INTSTIP	0.009		
	ITRELEVANT	0.256		
	NOUNIT	0.054		
	TOOL	0.180		
	BOSSUP	0.190		
	MONITOR	-0.038		

The results as shown in table VII above shows that the independent variables (i.e. IT variants) contribute 14% to a student performance in financial accounting. This result is said to fit at 5% significant level (adj. $r^2 = 0.14$, $F = 2.182$; $P = 0.05$) and five out of the seven variants of IT impact positively on students financial accounting performance e.g. DURATION, ITRELEVANT, TOOL, BOSSUP, and MONITOR (i.e. 10%, 22%, 8%, 18% and 9% respectively).

Public Sector accounting (PSA) report has shown that, the independent variables (i.e. IT variants) can only contribute 7% to a student performance in PSA. We cannot say that this result is fit because, fitness result is not significant (adj. $r^2 = 0.07$, $F = 1.537$; $P = 0.18$) implying that we are only 82 percent sure that the variants explain the performance in PSA. Four out of the seven variants of IT impact positively on students' public sector accounting performance e.g. ITRELEVANT, NOUNIT, TOOL, BOSSUP and MONITOR (i.e. 4%, 29%, 19% and 22% respectively).

The independent variables (i.e. IT variants) contribute 22% to a student performance in management accounting. This result is said to be fit at 1% significant level (adj. $r^2 = 0.22$, $F = 3.143$; $P = 0.01$) and four out of the seven variants of IT impact positively on students management accounting performance e.g. INTSTIP, NOUNIT, BOSSUP, and MONITOR (i.e. 13%, 11%, 49% and 6% respectively).

The relationship between the independent variables (i.e. IT variants) and taxation performance is explained by 42%. We can say that this result is fit because, fitness result shows that, it is 1% significant (adj. $r^2 = 0.42$, $F = 6.308$; $P = 0.001$) which implying that the result is more than 99% certain that the variants can explain the students performance in taxation. Six out of the seven variants of IT impact positively on students' taxation performance e.g. DURATION, ITRELEVANT, NOUNIT, TOOL, BOSSUP and MONITOR (i.e. 36%, 15%, 10%, 40%, 18% and 18% respectively).

The report on table VIII has shown that, the independent variables (i.e. IT variants) can only contribute 3% to a student performance in interpreting financial report. We cannot say that this result is fit because, fitness result shows no significance (adj. $r^2 = 0.03$, $F = 1.210$; $P = 0.32$) implying that we are only 58 percent sure that the variants explain the performance in financial reports interpretation. Five out of the seven variants of IT impact positively on student's performance in interpreting financial reports e.g. INTSTIP, ITRELEVANT, NOUNIT, TOOL, and BOSSUP (i.e. 13%, 6%, 6%, 28%, and 3% respectively).

Finally, the test on the overall performance of students shows that the independent variables can explain 12% of student's Academic performance. The result also shows a fitness of 10% significance (adj. $r^2 = 0.12$, $F = 1.974$; $P = 0.10$) implying that, we can be 90% certain that all the IT variants can impact students overall academic performance, and five out of the seven variants have positive impact on academic performance e.g. INTSTIP, ITRELEVANT, NOUNIT, TOOL, and BOSSUP (i.e. 1%, 26%, 5%, 18% and 19% respectively).

RECOMMENDATIONS

The following recommendations were based on the findings of the study and as a solution to the identified issues:

- The boss of the IT trainee should endeavor to be supportive in terms of showing concern and patiently directing the students. This is because, this variable had one hundred percent relevance in all the dependent variables tested.
- Students should be rotated through departments/units, this variable also had eighty percent relevance since it appeared in all the dependent variables except financial accounting performance.
- The need for learning institutions to get involved in the supervision of trainees during IT. Increased supervision makes IT programme more effective hence, the study shows that it relevant to all the performance variables except for interpretation and academic performance. This finding is consistent with Afonja et al. (2005) who contended that when students are accepted by employers for IT, they are often not well supervised. In extension, the various bodies involved in the management of the SIWES exercise i.e. Federal Government, Industrial Training Fund (ITF), NUC, NBTE and NCCE should come together and fashion out a modality that will ensure smooth operation of the SIWES exercise. Efforts should be made to ensure that students attached to the organization are properly monitored to ensure that what they are doing is in line with the objectives of the SIWES exercise.
- A form should be made by the institution and given to all students who have completed the industrial training program, to enable other researcher easy access to information about industrial training by students who has graduated from that intuition. A specimen of such form is as shown below;

INDUSTRIAL TRAINING ATTACHMENT RETIREMENT FORM

Candidates Name:.....
Level:
Matriculation No:
Name of IT placement company:
Location of IT placement company:
Type of company
Unit/department of IT:
No. of unit/department served:
Your perception of IT:.....
.....
.....
State the course(s) you think your IT experience will impact.....
Reasons for the course(s).....
State your academic performance after IT.....
What was your recommendation towards the IT.....
.....
.....
State how industrial training would help you in labour market.....
.....
State how many months are effective for IT in your opinion and why.....

CONCLUSIONS

This study examined the impact of IT on students' performance. 300 and 400 level students of the Benson Idahosa University were studied, using survey questionnaire. 53 students' filled the questionnaires and the data they provided were analyzed using stata 9 software. Based on data analysis, the following conclusions were drawn: Long academic training up to 6 months duration is more meaningful than 6-8 weeks training, Institute faculty monitoring system needs reassessment, Industries that offer stipend to students during industrial training enhances student's interest and performance. The number of units a student renders IT's services the better the performance, and most importantly, IT is very important in enhancing accounting students performance.

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APPENDIX

Tables II presentation of Coded Variables

per f	Inter pref	Finan pref	Pas per f	Ma per f	Tax per f	duration	intsti p	monitor	itrelevant	tool	bossup	hounit	reward
5	4	5	4	4	5	3	5	5	5	5	5	1	3
3	4	4	2	4	3	3	4	4	4	4	3	1	3
4	5	4	5	4	4	2	5	5	5	5	5	1	1
5	4	4	3	4	4	3	5	4	5	5	5	1	4
5	4	5	5	4	5	3	3	2	5	4	5	2	1
4	5	5	3	4	3	1	3	4	4	4	4	1	1
5	4	5	3	3	5	3	4	4	4	5	5	1	0
5	4	5	3	3	5	4	3	4	4	5	5	1	0
4	4	5	4	3	5	3	4	2	5	5	5	1	4
3	3	5	4	4	3	3	5	4	4	3	5	2	1
3	2	4	3	3	2	2	3	2	4	2	4	1	2
4	3	3	4	4	5	2	3	4	5	4	4	4	4
5	5	5	5	4	4	1	3	5	5	3	5	1	1
2	4	4	3	3	4	3	5	4	4	4	3	1	1
5	2	4	1	5	4	2	4	3	4	3	5	1	1.5
3	4	5	4	4	4	2	5	4	5	5	5	3	1
4	4	5	3	4	3	2	3	3	5	4	5	1	4
5	4	5	4	4	5	2	5	5	5	4	5	3	4
4	4	4	4	4	4	3	5	4	4	4	4	1	4
4	4	5	5	5	4	2	4	4	5	5	5	1	1
4	4	5	2	4	4	3	5	2	4	5	4	1	1
4	4	5	4	3	4	3	4	4	5	2	4	4	4
4	4	4	3	2	4	2	5	3	4	4	2	1	1
5	2	5	3	5	4	3	5	3	5	3	5	2	1
4	4	4	3	4	4	3	5	4	5	3	5	2	1
3	2	4	5	2	2	2	3	3	5	3	4	2	4
5	5	4	5	4	4	3	5	3	5	5	5	4	4
4	5	4	4	4	4	3	5	5	4	4	4	3	1
4	4	4	4	5	4	3	3	4	5	4	5	3	3
4	4	4	4	4	4	3	2	3	4	3	5	1	4
4	4	4	3	4	4	2	5	3	5	4	5	1	2
5	5	5	4	5	4	1	4	2	4	4	5	4	3
5	5	4	5	5	5	3	5	4	5	4	5	3	1
3	3	2	3	4	2	2	4	1	2	3	4	2	4
5	5	5	4	4	4	2	3	1	5	5	5	1	4
4	5	4	4	4	4	3	3	3	4	3	3	1	4
4	5	5	2	4	5	3	3	5	5	4	5	1	4
4	3	4	3	5	4	2	2	4	5	4	5	4	1
5	4	4	4	4	4	2	5	2	5	3	5	2	1.5
4	3	4	3	4	4	2	4	4	5	4	4	1	1.5
4	3	4	4	4	4	2	1	2	4	4	4	1	4
4	4	4	4	4	4	3	2	4	5	3	5	2	4
5	4	4	3	4	3	3	3	2	4	3	5	3	4
4	5	4	4	4	4	2	4	1	5	4	5	2	1
4	3	5	3	5	3	3	5	3	5	4	4	1	4
5	5	4	5	2	2	1	5	3	5	4	1	1	4
4	2	4	1	3	4	3	1	1	5	3	4	2	4
4	5	4	2	3	2	2	3	1	5	3	5	2	4
4	4	5	5	5	4	3	3	3	4	2	5	4	4
5	3	5	5	3	5	3	1	5	5	5	5	3	1
3	3	4	4	3	3	3	1	4	2	3	4	1	4
4	5	4	2	3	2	2	3	1	5	3	5	2	1
4	4	4	4	4	4	2	4	2	4	4	4	1	4