

Impact of Psychological and Sociological Empowerment on Innovative Work Behaviour of Accounting Lecturers in Public Universities as Moderated by Gender

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Abstract

This study examined the impact of psychological and sociological empowerment on innovative work behaviour of accounting lecturers in public universities as moderated by gender. Three research questions and two hypothesis guided the study. The study adopted a correlation survey design. The study was conducted in 3 public Universities in South East Nigeria which offer Accounting Education in their degree programme. These universities include; University of Nigeria Nsukka (UNN), Nnamdi Azikiwe University (NAU) Awka and Michael Okpara University of Agriculture Umudike (MOUUAU). The population of the study is 125 respondents which comprises of 45 female lecturers and 82 male lecturers from Accounting departments in the 3 federal Universities. This study utilized a 15 item structured questionnaire titled “impact of psychological and sociological empowerment on innovative work behaviour of accounting lecturers” (IPSEIWBAL Questionnaire). The instrument has Four (4) sections. Section 1 contains personal data of the respondents such as Gender and Years of Working Experience. Section 2 – 4 were constructed to reflect the specific purposes of the study to elicit data from the respondents. The sections 2-4 had same response options which are, Strongly Agree, Agree, Disagree and Strongly Disagree. The questionnaire was face-validated by three experts in the Department of Accounting, one each from the three Universities. Cronbach alpha method was used to test the internal consistency of the items, which gave a reliability coefficient of 0.85. Data collection was carried out by the researchers with the help of three research assistants. Data collected from the respondents was analyzed using Statistical Package for the Social Sciences (SPSS- 27.0). The statistical tools for data analysis was Pearson Moment correlation coefficient to answer each of the research question and interpreted as follows:0.90–1.00=Very High Correlation; 0.70-0.89=HighCorrelation;0.50-0.79=Moderate Correlation; 0.30-0.49=Low Correlation; 0.00-0.30=Very low/Negligible Correlation. The hypothesis for the study was tested at 0.05 level of significance using regression ANOVA.The study concluded that innovative work behavior of accounting lecturers is influenced by psychological and sociological empowerment. The study recommended that Universities should create a supportive environment to promote the professional development of younger and junior faculty, which will result in higher levels of psychological/sociological empowerment and work engagement and thus results to greater productivity for universities.

Keywords:Accounting Education, Accounting Lecturers, Psychological Empowerment, Sociological Empowerment and Innovative Work Behaviour.

DOI: 10.7176/EJBM/16-3-09

Publication date: April 30th 2024

1. Introduction

There are emerging concerns on how accounting education should be reviewed to better satisfy the society and professional development of the students. It is a very fundamental issue for accounting educators to intelligently assess the extent of accounting research conducted and the nexus to quality of teaching and practice in accounting education. Accounting is a professional discipline that fortifies students with the basic knowledge, skills and attitude to be able to communicate financial information about the performance of business organization to information users (Okoye, Uniamikogbo, & Adeusi, 2017). Accounting education in a university according to Ezeagba (2014) incorporates a package of instructional programmes designed to educate students to make them versatile and adaptable to any of the numerous roles they may be called upon to play after graduation. Such education, among other things, seeks to develop concepts, rules, skills, procedures, theories and general knowledge for solving accounting problems. It emphasizes the ability to identify accounting related information resources, the ability to structure solutions to problems and develop communication skills as well as the ability to analyze, and interpret problem situations (Nwordoh, 2014).The process of educating accountants in Nigeria emphasizes university-based training and internship with professional bodies. One of the major stakeholders and implementers of accounting education curriculum in Nigerian Universities are the accounting lecturers.

The primary duty of a lecturer is to teach higher institution students. Parthasarathy, and Premalatha, (2017)

stated that a lecturer is a person hired by higher educational institutions to perform teaching, research and administrative functions. They often have postgraduate degrees in a specialist subject area. According to Owmondah, (2018) lecturers teach, conduct research, and play important role in the admissions process and the administration of departments and academic establishments in higher institutions. They also work with scientists, government officials, private corporations and students. Depending on the employer, the position may be full time, part time or contract and may involve research and publications. Lecturers have one-on-one meetings with students, check and assess their work and supervise exams. Accounting lecturers are the ones who teach, guide and assess accounting students to prepare them for graduation. Accounting lecturers deliver lectures, seminars, workshops and other teaching functions.

They also supervise undergraduate and postgraduate students and research staff in the accounting department. Today's aggressive competition in accounting world requires the ability and capability of accounting lecturers to constantly innovate to ensure that they have the advantage and are at the forefront of success. Innovation nowadays not only guarantees success and recognition, but it has also become a vital aspect of staying relevant and staying alive. The organizational culture within the university system determines identity, goals, and implementation methods. Therefore, organizational culture is one of the independent factors used to assess how innovative lecturer behavior is.

Although innovation is known as crucial to humans, the reality is that innovation is often associated with specific areas only such as business, engineering, and technology. In these areas, innovation is often mentioned as a key element in ensuring organizational sustainability and success (Babalola, & Tasiku, 2015). Other critical areas such as education cannot be overlooked in accepting this phenomenon of innovation. The current situation in the rapidly expanding educational system is also demanding innovation actions among all teachers including accounting lecturers. Innovative work behavior is defined by Hussain, Talib, and Shah, (2014). as all individual actions directed at the generation, processing, and application/implementation of new ideas about how to do things, which include products, ideas, technology, procedures, or new work processes to increase efficiency and organizational success. Osisioma, (2010) defined innovative work behavior as an employee's intentional introduction or application of new ideas, products, processes, and procedures to his or her work role, work unit, or organization. Innovative work behavior is found in people who actively seek solutions of problems or needs of other people through innovative and novel ideas as well as a person who realizes that trends evolve and needs creative thinking and its application. Nwordoh, (2014) indicated that in fact teachers' innovative behavior are shown in order to trigger new ideas that could potentially help them in solving problems they find during teaching process, as well as improve their performance, or contribute to solve organization's problems.

Innovative problem-solving depends on introducing new ideas or reorganizing existing plans. Innovative work behavior consists of four related dimensions which include: exploration, generation, championing, and implementation of various ideas (Okoye, Uniamikogbo, & Adeusi, 2017). According to Landrieu, and Pierson, (2015) innovation starts with identifying problems, describing them, and finding workable solutions to overcome them. To innovate at work, employees need to have a strong perception of management and supervisory support in the form of freedom at work and availability of resources. In addition, Sani, (2016) stated that amongst other support, psychological and sociological empowerment could help to improve/promote innovative work behaviour of accounting lecturers in Nigerian Universities.

Innovative work behavior and psychological empowerment are important roles in implementing efficient and effective work. Psychological empowerment has been popular and promoted in companies and organizations due to its essential impacts in boosting individual's self-efficacy. Empowerment according to Thibaut, Knipprath, Dehaene, and Depaepe, (2018) means sharing with front-line employees' information about an organization's performance, information about rewards based on the organization's performance, knowledge that enables employees to understand and contribute to organizational performance, and giving employees the power to make decisions that influence organizational direction and performance. According to Uche, (2007) being empowered means that an employee perceives more meaningful work, shows more skills at work, has bigger impact, as well as has more choices in completing work tasks. These characteristics are needed in order to achieve more innovative atmosphere at work. Woods, Mustafa, Anderson, and Sayer, (2018) stated that individuals' access to information regarding various aspects of their work is associated with psychological empowerment. Psychological empowerment is an intrinsic task motivation that manifests itself in four cognitions reflecting an individual's orientation to his or her work roles (Runhaar, Bednall, Sanders, and Yang, (2016). Four psychological empowerment's dimensions according to Woods, et al., (2018) are meaningfulness, competence, impact, and choice. Meaningfulness is the value of the task goal or purpose in relation to the individual's own ideals or standards, and competence is the degree to which a person can perform task activities skillfully. Impact, on the other hand, is the degree to which behavior is seen as making a difference in terms of accomplishing the purpose of the task, while choice is the causal responsibility for a person's actions.

As a concept, psychological empowerment has received considerable attention from both researchers and practitioners due to its enormous impact on outcomes that are beneficial at the level of the individual. Abdullatif,

Johari, and Adnan, (2016) indicated that transformational leadership influences the innovative behavior of workers at work with psychological empowerment mediating the relationship. Psychologically empowered individuals see themselves as competent and able to influence their jobs and work environments in meaningful ways, facilitating proactive behavior, showing initiative, and acting independently (Awang-Hashim, Thaliah, & Kaur, 2017). Competence as one of dimensions in empowerment is reflected through high or low self-efficacy and self-esteem. Higher self-efficacy predicts more creative behavior. Moreover, also noted by Bawuro, (2018) creativity is also found to be correlated when teachers has more control over their work which leads to more choices given. In addition, Hussain, Talib, and Shah, (2014) stressed that higher self-determination and psychological empowerment boosts innovation and creativity among staff at work. In knowledge-intensive organizations such as universities, it is essential that lecturers are psychologically empowered, since international academic competitive pressure requires significant innovation and creativity. In this sense, empowering accounting lecturers who are knowledge producers is of substantial importance in today's competitive environment. Sociological empowerment could also be introduced to help promote innovative work behaviour of accounting lecturers in Nigerian Universities.

Sociological empowerment takes place at both individual and collective level. Klaijnsen, Vermeulen, and Martens, (2017) stated that sociological empowerment is the process of increasing the capacity of individuals, groups, and communities to make choices and to take action to improve their own lives. It is about giving people the power to control their own destinies and to make their voices heard. Sociological empowerment is the process of building the autonomy, power, confidence and other necessary means to enact change and pave way for a better future (Muhammed, & Suleiman, 2010). According to Landrieu, and Pierson, (2015) sociological empowerment for an individual, could look like gaining the inner and outer resources to make personal choices, such as what to eat, where to live and other decisions that allow us to control our environment and way of life. On a collective level, sociological empowerment looks like organizations and institutions that help marginalized groups of people gain the resources to be empowered, such as material assets, good health, education, social belonging, self-esteem, self-confidence and economic opportunity.

The goal of sociological empowerment is to give people who lack access to these resources a sense of identity, community and well-being so they can thrive and to eliminate systems that keep them without necessary resources and perpetuate marginalization. In Nigeria, teachers generally and university lecturers in particular seem to be dissatisfied with government dealings with them. They feel uncomfortable with the condition of service, salary, recognition, opportunity for career advancement, meaningful responsibility, inconsistency in policies implementation, and compliance to agreement with academic staff union, dealing with statutory rights such as earned allowances, fringe benefits and provision of basic amenities that enhance academic staff effectiveness and proficiency (Okafor, 2012). When expectations are not met, conflict of interest, lack of satisfaction and negative attitude to work such as decline in employee job performance becomes manifestation of the incessant strike by academic staff witnessed in the country which continuously diminishes academic staff job satisfaction and consequently affects their teaching and research performance.

These unfavourable issues inherent in the public universities has caused dissatisfaction among academic staff including accounting lecturers resulting in incessant industrial strike actions that continuously affects academic staff performance in their core substantive task of teaching and research. For instance, Sulaiman and Jakada, (2022) enumerated that academic staff union of universities embarked on a strike which lasted for 1 month in 1999, 3 months in 2001, 2 weeks in 2002, 1 week in 2006, 3 months in 2007, 1 week in 2008, 4 months in 2009, 5 months and 1 week in 2010, 3 months in 2011, 5 months and 20 days in 2013. On the 9th of March, 2020, public universities in Nigeria under ASUU went on two weeks warning strike as a result of dissatisfaction among academic staff with federal government non-compliance to part of the agreement entered into with the academic staff union of universities in 2009. Subsequently, on the 23rd March, 2020 academic staff union of universities reconvened to declare a total, comprehensive and an indefinite strike. These incessant industrial strike actions emanating from dissatisfaction among academics staff affects lecturer's performance and the overall effectiveness of public universities. It is upon this background of constant faceoff between academic staff and the federal government that it has become essential to carry out this study that aim at examining the impact of psychological and sociological empowerment on innovative work behaviour of accounting lecturers in public universities as moderated by gender.

2. Problem of the Study

An empowered lecturer has significant authority in the strategy selection process and implementation methods of education policies. These empowerment practices include those related to the smooth and efficient implementation of education policy; teachers' and teaching autonomy; and the sharing of power by the leader of the institution with its subordinates. Regular and vibrant empowerment programme such as psychological and sociological empowerment can be introduced to promote innovative work behavior of accounting lecturers. Psychological and sociological empowerment could also aid/enhance academic staff behaviour, attitude, value, skills and competencies. However, the history of events in Nigerian public universities has shown that lectures are in dire

need of psychological and sociological empowerment.

The lackadaisical attitude of Nigeria government towards lecturer's welfare and concern has created a discord and constant faceoff between federal government and academic staff. Such dissatisfaction among academic staff is reflected in the incessant industrial strike by consortium of academic staff union of universities. Despite the crucial role of lecturers in human capital development and nation building, academic staff welfare in Nigeria's public universities appears to have been neglected and treated with disdain by the government. This incessant strike actions is also connected with the dissatisfaction of the lecturers with regards to poor funding of the education sector, poor conditions of service, political interference in education, non-compliance in agreement, inconsistency in policy formulation and implementation and unnecessary delay in payment of salaries and other emolument of academic staff.

Other areas of concern and dissatisfaction by academic staff includes nonpayment of academic staff earned allowances, increment of annual budgetary allocation to 20% between 2000 and 2020, setting up of research development council, provision of research equipment's to laboratories and classroom of public universities and provision of assistance by the federal government to state universities among others. In addition, there is no provision for in-house training to help mentor and improve new academic staff performance in terms of teaching and research skills neither is such provision available for developing and enhancing the senior academic staff and these practices do not promote innovative work behavior of lecturers. It is upon these problems that this study that aim to examine the impact of psychological and sociological empowerment on innovative work behaviour of accounting lecturers in public universities as moderated by gender.

3. Purpose of the Study

The general purpose of the study is to examine the impact of psychological and sociological empowerment on innovative work behaviour of accounting lecturers in public universities as moderated by gender. Specifically, the study seeks to find out:

1. The impact of psychological empowerment on innovative work behaviour of accounting lecturers in public universities.
2. The impact of sociological empowerment on innovative work behaviour of accounting lecturers in public universities.
3. The impact of psychological and sociological empowerment on innovative work behaviour of accounting lecturers in public universities as moderated by gender.

4. Research Questions

The following research questions guided the study:

1. What is the impact of psychological empowerment on innovative work behaviour of accounting lecturers in public universities?
2. What is the impact of sociological empowerment on innovative work behaviour of accounting lecturers in public universities?
3. What is the impact of psychological and sociological empowerment on innovative work behaviour of accounting lecturers in public universities as moderated by gender?

5. Hypothesis

The following null hypothesis guided the study:

1. There is no significant impact of psychological empowerment on innovative work behaviour of accounting lecturers in public universities.
2. There is no significant impact of sociological empowerment on innovative work behaviour of accounting lecturers in public universities.

6. Methodology

The study adopted a correlation survey design. A correlation survey is a type of research method that examines the relationships between two or more variables using statistical analysis. The study was conducted in 3 public Universities in South East Nigeria which offer Accounting Education in their degree programme. These universities include; University of Nigeria Nsukka (UNN), Nnamdi Azikiwe University (NAU) Awka and Michael Okpara University of Agriculture Umudike (MOUAAU). The population of the study is 125 respondents which comprises of 45 female lecturers and 82 male lecturers from Accounting departments in the 3 federal Universities. This study utilized a 15 item structured questionnaire titled "impact of psychological and sociological empowerment on innovative work behaviour of accounting lecturers" (IPSEIWBAL Questionnaire). The instrument has Four (4) sections. Section 1 contains personal data of the respondents such as Gender and Years of Working Experience. Section 2 – 4 were constructed to reflect the specific purposes of the study to elicit data from the respondents. The sections 2-4 had same response options which are, Strongly Agree, Agree, Disagree and

Strongly Disagree. The questionnaire was face-validated by three experts in the Department of Accounting, one each from the three Universities. Cronbach alpha method was used to test the internal consistency of the items, which gave a reliability coefficient of 0.85. Data collection was carried out by the researchers with the help of three research assistants. Data collected from the respondents was analyzed using Statistical Package for the Social Sciences (SPSS- 27.0). The statistical tools for data analysis was Pearson Moment correlation coefficient to answer each of the research question and interpreted as follows:0.90–1.00=Very High Correlation; 0.70-0.89=HighCorrelation; 0.50-0.79=Moderate Correlation; 0.30-0.49=Low Correlation; 0.00-0.30=Very low/Negligible Correlation. The hypothesis for the study was tested at 0.05 level of significance using regression ANOVA.

7. Results

Data for answering research questions 1 to 3 were presented in table 1 to 5

Research Question One: What is the impact of psychological empowerment on innovative work behaviour of accounting lecturers in public universities?

Table 1: Regression Analysis of the impact of psychological empowerment on innovative work behaviour of accounting lecturers in public universities. N=125

R	R Square	Std. Error of the Estimate
.536	.288	.63

Table 1 shows that the psychological empowerment moderately influence the innovative work behaviour of accounting lecturers with a regression coefficient of (R= 0.536) which indicates a positive and moderate influence. The coefficient of determination ($R^2= 0.288$) indicates that 28.8% of the variance of innovative work behaviour of accounting lecturers were explained by the psychological empowerment of the lecturers.

Hypothesis One: There is no significant impact of psychological empowerment on innovative work behaviour of accounting lecturers in public universities.

Table 2: Analysis of Variance on the impact of psychological empowerment on innovative work behaviour of accounting lecturers in public universities.

Variation	Sumof Squares	Df	Mean Square	F	Sig.
Regression	49.756	1	49.756	126.019	.000 ^b
Residual	123.186	312	.395		
Total	172.942	313			

The result in Table 2 reveals $F(1,312)=126.019$; $p=0.000<0.05$. The calculated p-value (0.000) is less than the level of significant (0.05). This leads to the rejection of the null hypotheses which states that there is no significant impact of psychological empowerment on innovative work behaviour of accounting lecturers in public universities. This also indicates that psychological empowerment has positive influence on innovative work behaviour of accounting lecturers.

Research Question Two: What is the impact of sociological empowerment on innovative work behaviour of accounting lecturers in public universities?

Table 3: Regression Analysis of the impact of sociological empowerment on innovative work behaviour of accounting lecturers in public universities. N=125

R	R Square	Std. Error of the Estimate
.367	.135	.54

Table 3 shows that the sociological empowerment to a low extent influence the innovative work behaviour of accounting lecturers with regression coefficient of (R= 0.367) which indicates a positive and low influence. The coefficient of determination ($R^2= 0.135$) indicates that 13.5% of the variance of innovative work behaviour of accounting lecturers were explained by the sociological empowerment of the lecturers.

Hypothesis Two: There isno significant impact of sociological empowerment on innovative work behaviour of accounting lecturers in public universities.

Table 4: Analysis of Variance on the impact of sociological empowerment on innovative work behaviour of accounting lecturers in public universities.

Variation	Sum of Squares	Df	Mean Square	F	Sig.
Regression	2.839	1	2.839	9.659	.003 ^b
Residual	18.222	312	.294		
Total	21.061	313			

The result in Table 4 reveals $F(1,312)=9.659$; $p=0.003< 0.05$. The calculated p-value (0.003) is less than the level of significant (0.05). This leads to the rejection of the null hypotheses which states that there is no significant impact of sociological empowerment on innovative work behaviour of accounting lecturers in public universities. This also indicates that sociological empowerment has positive influence on innovative work behaviour of accounting lecturers.

8. Research Question Three: What is the impact of psychological and sociological empowerment on innovative work behaviour of accounting lecturers in public universities as moderated by gender?

Table 5: Pearson Correlation relationship of gender on the impact of of psychological and sociological empowerment on innovative work behaviour of accounting lecturers in public universities. N=125

		Psychological/Sociological empowerment	Gender
Psychological/sociological empowerment	Pearson Correlation	1	.101
	Sig. (2-tailed)		1.00
Gender	N	125	125
	Pearson Correlation	.101	1
	Sig. (2-tailed)	1.00	
	N	125	125

Table 5 shows that the relationship between gender and psychological/sociological empowerment of accounting lecturers is .101 with 125 Accounting lecturers comprising male and female. This indicates that there was a small relationship between gender and psychological and sociological empowerment of Accounting lecturers, ($r(125) = .101$). This indicates that gender has little effect on the impact of psychological and sociological empowerment of accounting lecturers especially on their innovative work behavior.

9. Discussion of the Study

The finding of this study in table 1 revealed that the psychological empowerment moderately influence the innovative work behaviour of accounting lecturers with a regression coefficient of ($R = 0.536$) which indicates a positive and moderate influence. This is in line with the findings of Bawuro, (2018) who stated that leaders must provide space for innovative work behaviors, including providing opportunities to innovate to staff, providing space to find new methods, techniques, and instruments at work, providing opportunities for staff to create new ideas, introducing systematic innovative ideas in work practices and contribute to the implementation of new ideas. Awang-Hashim, Thaliah, and Kaur, (2017) also supports the findings by stating that to improve innovative work behavior, leaders must provide delegation to people who have a sense of responsibility, disseminate information widely to staff in need, provide space for staff to complete the workload assigned to them according to their abilities and expertise.

The finding from table 3 also disclosed that sociological empowerment to a low extent influence the innovative work behaviour of accounting lecturers with regression coefficient of ($R = 0.367$) which indicates a positive and low influence. Woods, Mustafa, Anderson, and Sayer, (2018) supported this by stating that sociological empowerment positively affects innovative work behavior; hence, innovative behavior starts with adaptation to change such as creative performance or creativity and effectiveness which can therefore lead to the formation of sensitive organizational structures. Awang-Hashim, Thaliah, and Kaur, (2017) also supports this study by stating that sociological empowerment plays an important role in ensuring susceptibility to change because the amount and quality of the information provided can affect how individuals respond to change. Also, a positive relationship exists between sociological empowerment and organizational innovation which positively affects responsiveness to change. Empowered employees more easily overcome difficulties because they feel innovative, productive, and effective in their work.

Also, the findings in table 5 revealed the relationship between gender and psychological/sociological empowerment of accounting lecturers is .101 with 125 Accounting lecturers comprising male and female. This indicates that there was a small relationship between gender and psychological and sociological empowerment of accounting lecturers. The findings is in line with Bawuro, (2018) who stated that gender does not have any significant impact on how individuals react towards innovative work behavior especially when exposed to psychological/sociological empowerment.

10. Conclusion

The study ascertained the impact of psychological and sociological empowerment on innovative work behaviour of accounting lecturers in public universities as moderated by gender. The study results revealed significant group differences in the innovative work behaviour among accounting lecturers. This shows that innovative work behavior is influenced by psychological and sociological empowerment. To improve innovative work behavior, leaders must provide delegation to people who have a sense of responsibility, disseminate information widely to staff in need, provide space for staff to complete the workload assigned to them according to their abilities and expertise. Therefore creating a work environment that fosters meaningful work experiences encourages employee's sense of competence, their self-determination and an awareness of the impact of one's work, which in turn promotes beneficial outcomes within organizations. Opportunities for advancement and research support, as

well as responsiveness of administrators to faculty, contributed to the faculty commitment.

11. Recommendations

The following recommendations are suggested:

1. Qualified and competent accounting education graduates should be employed as lecturers to teach the courses of accounting while accounting education personnel should be appointed to head such programme to ensure that the program needs are provided in public Universities.
2. In addition to provision of adequate and qualified lecturers, seminars, workshops and conferences should be organized for accounting lecturers on technological innovations in the programme. The curriculum of teacher preparation institutions should be reviewed to accommodate technological innovations.
3. Universities should create a supportive environment to promote the professional development of younger and junior faculty, which will result in higher levels of psychological/sociological empowerment and work engagement and thus results to greater productivity for universities.
4. Empowering lecturers with education to acquire the necessary knowledge and skills in response to certain changes can help promote their change orientation. The awards and incentives given by universities or faculty management for lecturers' academic studies (e.g., projects and publications) can lead to psychological/sociological strengthening which will make it easier for their adaptation to change, thus promoting innovative work behaviour.

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