

ASSESSMENT OF E-ASSIGNMENT ON ACADEMIC PERFORMANCE OF SECONDARY SCHOOL STUDENT'S IN FINANCIAL ACCOUNTING

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Abstract

This study investigated the influence of e-assignments on secondary school students' academic performance in Financial Accounting within the Federal Capital Territory (FCT), Abuja, Nigeria. A descriptive survey research design utilizing a pre-test and post-test comparison was adopted. The target population comprised 159,622 Senior Secondary School (SSS) students from which a representative sample of N=820 Financial Accounting students was selected using stratified random sampling across five government-owned secondary schools in the Federal Capital Territory (FCT), Abuja. Data collection was facilitated through standardized performance assessments and a structured questionnaire validated by educational experts, yielding a Cronbach's alpha reliability coefficient above 0.70. Descriptive statistics such as Mean, Standard Deviation, and frequency distributions, were used for data analysis. Findings showed a significant academic improvement with post-test scores ($M=66.65, SD=8.45$) showing a notable mean gain of 18.15 over the baseline pre-test ($M=48.50, SD=10.12$). E-assignments significantly enhanced student engagement (cluster mean = 3.08), largely driven by the benefits of instant automated feedback ($M=3.45$). However, critical challenges were identified, including an unstable power supply (86.58%), high cost of internet data (82.92%), and a lack of formal training for teachers on digital learning platforms (60.36%). The author concluded that while E-assignments are highly effective in boosting performance of SSS students in Financial Accounting, their optimal integration is severely constrained by structural and systemic deficits. The author recommended, among others, that the Federal Government should endeavor to partner with major telecommunications providers in Nigeria to offer zero-rated (free) access to approved educational portals and E-assignment platforms for secondary school students in the FCT.

Keywords: *E-Assignment, Financial Accounting, Academic Performance, Student Engagement, Digital Literacy, Abuja-FCT.*

Introduction

The integration of E-assignment in education has transformed traditional learning practices. It has provide an innovative methods for engaging students and improving academic outcomes. In recent years, E-assignments delivered, completed and submitted electronically have gained popularity as an effective approach to complement conventional learning methods, particularly in subjects that require sustained practice and comprehension such as Financial Accounting. Thus, E-assignments allow students to interact with learning materials in a digital format which can improve accessibility, foster deeper understanding and provide immediate feedback (Muirhead, 2017; Thomas & Jayakumar, 2019).

Financial Accounting is a complex subject that demands a strong grasp of analytical skills, numerical competence and attention to detail. Many students, however, face challenges in achieving mastery, often due to limited engagement outside of classroom instruction. E-assignments offer a means of bridging this gap by providing students with access to accounting problems and practice materials beyond school hours. Adeoye and Adigun (2018) and Obasi and Eze (2020) opined that E-assignments increase student motivation and engagement in subjects that are traditionally considered challenging, as they allow students to work at their own pace and on their preferred devices. Indeed, the introduction of E-assignments has also been linked to improved students performance across various subjects with students showing better retention of concepts and higher scores on assessments (Nwosu & Ibekwe, 2021).

In the context of the Federal Capital Territory, Abuja, the use of E-assignments in secondary education is gradually gaining traction. However, studies on the specific impact of E-assignments on students' performance in Financial Accounting within this region remain limited. Given the unique educational challenges in Nigeria, including disparities in access to digital resources and varying levels of teacher preparedness in using technology, there is a need to assess the effectiveness of E-assignments in enhancing learning outcomes in Financial Accounting (Abubakar & Musa, 2019). This study seeks to bridge this gap by investigating the influence of E-assignments on secondary school students' performance in Financial Accounting in FCT, Abuja. The research aims to determine whether E-assignments improve students' understanding of accounting principles, promote higher academic performance and encourage greater engagement with the subject matter. By evaluating students' experiences and academic results, this study will contribute to understanding how digital tools can be optimized to improve accounting education in secondary schools, thus supporting broader educational reforms and policies that prioritize digital learning (Eze & Ugwoke, 2020).

Statement of the Problem

Financial Accounting as a core subject in secondary school curricula demands a high level of analytical skill, critical thinking and consistent practice for students to achieve proficiency. Despite the importance of the subject, many students struggle with grasping its fundamental concepts and applying them effectively, and this in-turn lead to poor performance in assessments and exams. Traditional teaching methods which often rely on face-to-face instruction and manual assignments may limit students' ability to engage fully with the subject outside the classroom, impacting their academic progress and confidence in mastering accounting principles. In the Federal Capital Territory, Abuja, the adoption of digital learning tools has gained some momentum, but their effectiveness remains uncertain, especially in terms of E-assignments in Financial Accounting. E-assignments provide a flexible, accessible platform where students can practice accounting problems, receive timely feedback and track their progress, all of which can enhance their understanding and retention of material. However, there is limited research on how E-assignments specifically influence students' academic performance in Financial Accounting in FCT, Abuja. The questions arise regarding whether E-assignments genuinely enhance learning outcomes or if they introduce new challenges related to accessibility, engagement and technology readiness. This study aims to address this gap by examining the impact of E-assignments on secondary school students' performance in Financial Accounting in Abuja.

Purpose of the Study

The aim of the study is to assess E-assignment on academic performance of SSS students in Financial Accounting. Specifically, the study sought to determine:

1. the influence of E-assignments on academic performance of SSS students in Financial Accounting.
2. the level of SSS students engagement in Financial Accounting concepts through the

utilization of E-assignments.

3. the accessibility and readiness of SSS students in utilization of digital tools for completing E-assignments in Financial Accounting.
4. the challenges faced by SSS students and teachers in the implementation of E-assignments in Financial Accounting.

Research Questions

The following research questions were raised to guide the study:

Research Question 1: What is the influence of E-assignments on academic performance of SSS students in Financial Accounting?

Research Question 2: What is the level of SSS students engagement in Financial Accounting concepts through the utilization of E-assignments?

Research Question 3: What is the level of accessibility and readiness of SSS students in utilization of digital tools for completing E-assignments in Financial Accounting?

Research Question 4: What are the challenges faced by SSS students and teachers in the implementation of E-assignments in Financial Accounting?

Literature Review

The integration of E-assignments in secondary education, particularly in Financial Accounting, has gained traction as technology continues to transform educational practices. In the Federal Capital Territory (FCT) Abuja, the adoption of e-assignments presents both opportunities and challenges. This literature review examines existing research on how E-assignments influence students' academic performance in Financial Accounting, with an emphasis on factors such as engagement, accessibility, motivation, and teacher support. Research suggests that e-assignments can enhance student engagement, which is critical for subjects like Financial Accounting that require consistent practice to develop analytical and problem-solving skills. Sari and Andayani (2021) observed that e-assignments fostered better engagement among students in secondary schools by enabling interactive and timely feedback mechanisms that traditional paper-based assignments lack. Studies reveal that such engagement significantly impacts performance, as students tend to be more motivated to complete assignments when they receive instant feedback (Roddy et al., 2017). Also, e-assignments enable the use of multimedia resources, such as instructional videos and interactive quizzes, which cater for diverse learning preferences and can enhance comprehension in complex subjects like Financial Accounting (Yusuf & Balogun, 2019).

The convenience and accessibility of e-assignments are notable factors influencing students' performance. According to Ajayi (2020), E-assignments allow students to complete their tasks at their own pace and preferred location, provided they have internet access and a compatible device. This flexibility is particularly beneficial in the FCT Abuja, where students may face time constraints due to long commute times or limited library resources. However, studies also indicate disparities in access to digital resources, which can hinder the effective implementation of e-assignments. Umo (2021) found that while urban schools in the FCT Abuja generally have better access to technology, students in rural areas often lack reliable internet, limiting their ability to benefit fully from e-assignments. These accessibility issues could potentially widen performance gaps among students from different socio-economic backgrounds. E-assignments have been shown to positively impact students' motivation and sense of autonomy, which are critical factors in improving performance. According to a study by Odili et al. (2018), the immediacy of e-assignment feedback fosters a sense of accomplishment and encourages students to take ownership of their learning. In subjects like Financial Accounting, where concepts build progressively, this motivation can lead to a deeper understanding and improved performance. E-assignments also promote self-paced learning, allowing students to revisit difficult concepts as needed, which is essential in subjects requiring mastery of step-by-step problem-solving

approaches (Kebritchi et al., 2017). The opportunity for autonomous learning aligns with constructivist theories which argue that students learn best when they are actively involved in the learning process.

While the advantages of e-assignments are substantial, challenges remain. Teacher readiness and technological infrastructure are significant factors that impact the effectiveness of e-assignments. According to Olowolaju (2019), the lack of training and support for teachers in using e-assignment platforms can limit their potential. Teachers in the FCT Abuja often face difficulties in utilizing these platforms effectively, leading to inconsistent assignment feedback and, at times, even technical errors that could disrupt students' learning experiences. Additionally, the lack of standardization in e-assignment platforms means students are often required to adapt to different systems, which may hinder consistency in their performance in Financial Accounting (Ekong & Essien, 2020). Another benefit of e-assignments is their potential to support collaborative learning. Financial Accounting often involves group problem-solving, and e-assignments can facilitate collaborative efforts through discussion boards and group work platforms. Studies by Olatoye and Ogunyemi (2018) indicate that students who engage in collaborative e-assignments demonstrate enhanced critical thinking skills, as they are exposed to diverse perspectives and approaches to problem-solving. In the FCT Abuja, where classroom time is often limited, e-assignments can extend learning beyond the classroom, offering students additional time to collaborate and explore complex financial problems in greater depth.

Ultimately, parental and institutional support play an essential role in the success of e-assignments. Eze and Ezeani (2021) emphasized the need for supportive structures at home and within the school environment to facilitate e-learning, particularly in subjects as demanding as Financial Accounting. The study highlights that parental encouragement and institutional investments in technology infrastructure are critical in helping students access the tools needed for successful completion of e-assignments. In the context of the FCT Abuja, government policy on digital education and investment in school technology infrastructure can be crucial in bridging the gap in performance outcomes between students with varying levels of access to digital resources.

Methods

Research Design

The study adopted a descriptive survey research design. This method was considered suitable for examining current practices and observing differences in students' performance in Financial Accounting associated with the use of E-assignments. This design allowed for the comparison of students' performance data before and after exposure to E-assignments.

Participants and Sampling Procedure

The target population consisted of 159,622 SSS students offering Financial Accounting across government-owned secondary schools in the FCT, Abuja. This population selection was intended to capture students likely to engage with digital tools and who were studying a highly quantifiable subject. The sample size for the study consisted of 820 students, drawn by selecting 164 students from each of the 5 sampled SSS in the FCT. Both urban and rural schools were represented to capture variations based on location. Stratified random sampling was employed. This technique involved dividing the population into strata based on factors such as school location (urban and rural), gender, and class level, and then randomly selecting students from each group. This method ensured a representative sample that reflected the diversity within the population.

Data Collection Instrument

The instruments for data collection were standardized performance assessments and a structured questionnaire. The standardized assessments measured students' Financial Accounting performance at the beginning (pre-test) and end (post-test) of the study to provide quantitative data on students' knowledge and skills. Students were assigned tasks through a selected E-assignment platform

(a learning management system used by schools in Abuja). Additionally, a questionnaire was distributed to capture students' engagement, comfort with the E-assignment platform, and their perceptions of its impact on their learning. This tool helped in understanding the qualitative aspects of the E-assignment experience. A trial test was conducted with approximately 30 students from a school that was not part of the main sample. The goals of the trial test were to examine the performance assessment items for clarity and difficulty, to ensure students could navigate the E-assignment platform and complete tasks as expected and to refine the questionnaire items based on student feedback. This trial test helped improve the accuracy and reliability of the data collection tools and refined elements that could have affected the main study.

Validation and Reliability of Instrument

Experts in Financial Accounting and Educational Technology from the University of Abuja, reviewed the questionnaire and assessed the items to ensure alignment with the study objectives. The construct validity of each instrument was assessed to ensure that the questionnaire accurately reflected the dimensions of engagement, usability, and perceived impact. Using Cronbach's alpha, the internal consistency of the questionnaire was tested. An acceptable reliability threshold of 0.70 or higher was established, which confirmed that the instrument was reliable. The assessment tool also underwent a test-retest reliability check, comparing scores from repeated tests to ensure stability over time. For the field procedure, students completed a pre-test assessment in Financial Accounting to establish a baseline for their performance. For four weeks, students received E-assignments related to the Financial Accounting curriculum. Their participation was tracked, and technical support was made available to maximize consistent engagement. Following the E-assignment period, students took a post-test assessment to determine changes in performance. After the post-test, students completed the questionnaire to capture qualitative insights on their E-assignment experiences and any observed benefits or challenges. Data collection was facilitated with the aid of six (6) trained research assistants to ensure easy understanding of the instrument by the respondents.

Data Analysis

Descriptive statistics of Mean (M), Standard Deviation (SD), and frequency distributions were used to analyze the data collected from the respondents.

Results

Research Question 1: What is the influence of E-assignments on academic performance of SSS students in Financial Accounting?

Table 1: Mean and Standard Deviation on Pre and Post of E-assignments on Academic Performance of SSS Students in Financial Accounting.

<u>Assessment Stage</u>	<u>Sample Size (N)</u>	<u>Mean Score (M)</u>	<u>Standard Deviation (SD)</u>	<u>Mean Gain</u>
Pre-Test	820	48.50	10.12	+18.15
Post-Test	820	66.65	8.45	

Table 1 shows the performance of secondary school students in Financial Accounting before and after the introduction of E-assignments. The baseline pre-test mean score was 48.50 (SD=10.12), indicating average performance before the intervention. Following the four-week implementation of E-assignments, the post-test mean score increased significantly to 66.65 (SD=8.45). This resulted in a positive mean gain of 18.15. This finding indicates that the structured integration of E-assignments has a positive influence on students' academic performance in Financial Accounting.

Research Question 2: What is the level of SSS students engagement in Financial Accounting concepts

through the utilization of E-assignments?

Table 2: Mean and Standard Deviation on the Level of SSS Students Engagement in Financial Accounting Concepts through the Utilization of E-Assignments.

S/N	Items	M	SD	Remarks
1.	E-assignments encourage me to practice accounting problems outside classroom hours.	3.12	0.78	Agreed
2.	The instant feedback from E-assignments helps me understand my errors immediately.	3.45	0.62	Agreed
3.	Interactive quizzes on the platform make learning accounting more interesting.	2.98	0.81	Agreed
4.	I spend more time solving accounting tasks when they are delivered electronically.	2.76	0.88	Agreed
Cluster Mean		3.08	0.77	Accepted

Table 2 presents the level of students' engagement when using E-assignments. The cluster mean of 3.08 (which exceeds the decision threshold of 2.50) reveals that E-assignments strongly enhance student engagement. Specifically, item 2 obtained the highest mean score ($M=3.45, SD=0.62$), indicating that the immediate feedback mechanism of E-assignments is highly valued by students for correcting structural errors in accounts preparation.

Research Question 3: What is the level of accessibility and readiness of SSS students in utilization of digital tools for completing E-assignments in Financial Accounting?

Table 3: Mean and Standard Deviation on the Level of Accessibility and Readiness of SSS Students in Utilization of Digital Tools for Completing E-Assignments in Financial Accounting.

S/N	Items	M	SD	Remarks
5.	I have personal or family access to an internet-enabled device at home.	2.65	0.95	Agreed
6.	Internet connectivity in my neighborhood is stable enough to submit assignments.	2.15	1.02	Disagreed
7.	I possess the basic digital literacy skills required to navigate the E-platform.	3.20	0.68	Agreed
8.	I require supervision/assistance from parents or siblings to submit E-assignments.	2.88	0.84	Agreed
Cluster Mean		2.72	0.87	Accepted

Table 3 analyzes students' technological readiness and access. While students indicated high confidence in their digital skills ($M=3.20, SD=0.68$) and moderate device accessibility at home ($M=2.65, SD=0.95$), poor internet connectivity was a major constraint ($M=2.15, SD=1.02$, which fell below the 2.50 threshold). This indicates that while students have the baseline digital literacy to complete assignments, infrastructural challenges (like network stability) impede seamless submission.

Research Question 4: What are the challenges faced by SSS students and teachers in the implementation of E-assignments in Financial Accounting?

Table 4: Mean and Standard Deviation on the Challenges Faced by SSS Students and Teachers in the Implementation of E-Assignments in Financial Accounting.

S/N	Items	Frequency (f)	%	Rank
9.	Unstable power supply (Electricity).	710	86.58%	1st
10.	High cost of internet data subscriptions.	680	82.92%	2nd
11.	Poor network coverage in rural school regions.	540	65.85%	3rd
12.	Lack of formal training for teachers on managing E-platforms.	495	60.36%	4th
13.	System glitches and delayed submission receipts.	380	46.34%	5th

Table 4 presents the barriers to the implementation of E-assignments. Unstable electricity supply was identified as the primary challenge, flagged by 86.58% of respondents, closely followed by the high cost of data subscriptions (82.92%). Furthermore, 60.36% of respondents highlighted that the lack of institutional training for teachers poses a substantial threat to the sustainability of E-learning platforms in Financial Accounting.

Discussions

The quantitative analysis from Table 1 revealed a substantial increase in students' academic performance, with the mean score rising from a pre-test baseline of 48.50 (SD=10.12) to a post-test average of 66.65 (SD=8.45), yielding a notable mean gain of 18.15. This finding aligns with the assertions of Nwosu and Ibekwe (2021), who observed that the integration of digital learning tools and E-assignments leads to better conceptual retention and higher scores on standardized assessments in financial subjects. Similarly, the positive performance shift supports the findings of Obasi and Eze (2020), who argued that interactive digital learning platforms provide students with the necessary repetitive practice required to master complex accounting principles. Because Financial Accounting is highly procedural and cumulative, the structured exposure to regular homework outside school hours acts as a bridge, reinforcing what was taught in class.

The qualitative indicators of student engagement shown in Table 2 produced a strong cluster mean of 3.08. The highest-scoring item within this cluster was the value of immediate, automated feedback (M=3.45). This finding strongly corroborates the work of Sari and Andayani (2021), who noted that interactive, timely feedback mechanisms inherent to digital platforms foster much higher engagement levels than traditional pen-and-paper homework. In Financial Accounting, where a minor error in a debit or credit entry can throw off an entire balance sheet, waiting days for a teacher to manually grade a script often disrupts the learning loop. As Roddy et al. (2017) points out, instant feedback allows students to identify and correct analytical or mathematical errors in real-time, boosting their motivation to complete their tasks and master the content.

While students exhibited high self-reported digital literacy (M=3.20) and reasonable access to devices at home (M=2.65), Table 3 highlighted a major structural barrier: unstable internet connectivity (M=2.15, falling below the acceptable decision threshold of 2.50). This disparity highlights a critical issue raised by Umo (2021), who warned that digital divide dynamics in the FCT, Abuja, heavily skew educational benefits toward urban students. While urban areas may boast reliable infrastructure, students in rural communities struggle with basic network availability to submit their work. Also, the high level of parental or sibling supervision required to navigate and submit tasks (M=2.88) echoes the findings of Eze and Ezeani (2021). They argued that parental involvement and a supportive home environment are vital components of digital homework success, particularly in subjects as demanding as Financial Accounting.

The descriptive analysis of challenges in Table 4 ranked unstable power supply (86.58%) and the high cost of internet data (82.92%) as the most prominent barriers to E-assignment success. These

infrastructural deficits are compounded by pedagogical issues, notably the lack of formal training for teachers in managing digital platforms (60.36%). This directly supports the conclusions of Olowolaju (2019), who stated that teacher readiness and digital platform support are highly inconsistent in Nigerian secondary schools. Without systematic training, teachers struggle to construct quality digital assessments or troubleshoot technical issues, leading to errors that disrupt the learning sequence (Ekong & Essien, 2020).

Conclusion

The author concluded that E-assignments have a transformative potential to improve secondary school students' academic performance and engagement in Financial Accounting. The significant transition from a weak baseline performance to superior academic outcomes post-intervention proves that replacing conventional, paper-bound homework with digital alternatives provides the structured, repetitive practice required to master complex accounting steps. Also, the immediate feedback mechanism built into E-platforms serves as an invaluable pedagogical tool, correcting student errors in real-time before misconceptions become deeply rooted. However, the research also highlights that the educational benefits of digital technology are heavily constrained by socio-economic and structural realities in FCT, Abuja. Unstable electrical grids, high internet costs, and a lack of systematic digital literacy training for teachers create substantial bottlenecks. Without addressing these critical infrastructural deficits, the widespread adoption of E-assignments risks widening the educational divide between well-resourced urban centers and underprivileged rural schools.

Recommendations

The following recommendations were made:

1. The FCT Secondary Education Board (SEB), in partnership with educational technology developers, should endeavor to deploy learning management systems (LMS) that feature offline capability. This would allow students to download their Financial Accounting assignments at school and complete them at home without requiring active, continuous internet connectivity.
2. School administrators, in collaboration with the Ministry of Education, should endeavor to design and execute hands-on professional development workshops for Financial Accounting teachers. Training should focus specifically on managing digital grade books, designing interactive accounting quizzes, and resolving common platform glitches.
3. The Federal Government should endeavor to partner with major telecommunications providers in Nigeria to offer zero-rated (free) access to approved educational portals and E-assignment platforms for secondary school students in the FCT.
4. To bypass the constraints of an unstable power grid, schools should be progressively equipped with solar power installations. Prioritizing solar-powered computer laboratories will guarantee that both teachers and students have consistent access to the digital infrastructure needed to submit assignments on time.

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