



Accounting Students, Social Media and Online Learning in West Africa's Topmost University

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Abstract

All over the world, accounting students have the burden of scholarship and professional studies in order to become future accountants. A way to cope with this demand is to use the ubiquitous social media. This study examined the demographic differentials in the students' awareness and usage of social media as online pedagogical tools. Purposely selected for the study were accounting students of Covenant University, ranked number one in West Africa by the 2019 Times Higher Education. The university enrolls its accounting undergraduates for external professional examinations additionally to four years of a degree course. A quantitative methodology using a survey technique afforded the application of a questionnaire instrument in the study. The Scientific Package of Social Sciences was used to analyse the data gathered from 294 students of accounting across gender, age and levels of studentship. Results point out that accounting students are aware of the educational value of social media outlets. However, in practice, online platforms are hardly used for learning purposes. While students mostly subscribe to Instagram, YouTube is the most valuable media for learning. More than gender and level of studentship, influence both awareness and usage of social media for undergraduates' online learning. The study concludes that socio-pragmatic considerations rather than epistemic consciousness determine students' social media affiliations and usage. Resulting recommendations are: that international researches should study the applicability of social media as online learning apparatuses. Also; educational administrators should rethink social media as online pedagogical tools.

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1. Introduction

More than most university courses, accounting focuses on the generation, management and rendering of data of daily business transactions (Boyd et al., 2014; Iyoha, Ojeka, & Ajayi, 2013; Makinde & Adesopo, 2006; Oluwatobi, Efobi, Olurinola, & Alege, 2015; Oluwatobi, Ola-David, Olurinola, Alege, & Ogundipe, 2016; Osisioma, 1996; Van Mourik & Walton, 2014). Boyd et al. (2014), Osisioma (1996), Oluwatobi et al. (2016), Makinde and Adesopo (2006) agree that accounting is "the mechanism and body of principles by which business activities are expressed...with the provision of quantitative financial information". Students of accounting engross in learning about financial transactions; managing data concerning cash or credits; interpreting accounts of companies and nations; and fashioning conceptual frameworks for financial reporting and access to 'live' business statements (Droms, 1998; Keiso, Wygandt, & Warfield, 2001; Rice, 1999). In the

course of doing all these, accounting students are involved in the art and science of business data management across all global boundaries (Adeyeye *et al.*, 2019; Amodu, Odiboh, Usaini, Yartey, & Ekanem, 2019).

According to Dyson (2007) accounting students deal with complex data which demand subjective judgments, high level of deterministic organisation and a maximum investment of time. They trained to provide vital information for business decision-makers, locally and internationally. They study in classrooms, read privately, and sit for proficiency training and examinations organised by professional bodies. Worldwide, numerous professional accounting bodies continuously and consistently pay attention to universities' curricula. There are six in the United Kingdom, two in the USA, and two in Nigeria.

Through industry partnerships and membership recruitments, professional bodies have stayed in touch with undergraduates and their institutions.

Further, Internet access provides links (www.accountantsworld.com, www.accountingweb.co.uk, www.accountingtechnician.co.uk, and several others) between professional associations and higher institutions' students of accounting. The Internet also provides social media platforms for interactions between all accounting students, professionals, enthusiasts, aficionados and head-hunters. It also serves as a public relations platform for all forms of image-making and reputation building (Ndubueze, Odiboh, Nwosu, & Olabanjo, 2019; Nwosu, Odiboh, Ndubueze, & Olabanjo, 2019; Olabanjo, Odiboh, Nwosu, & Ndubueze, 2019b; Olabanjo, Odiboh, Nwosu, & Ndubueze, 2019a). The Internet also serves as a gateway to promoting accounting institutions and students using the tools of marketing communication (Odiboh, Ezenagu, & Okuobeya, 2019; Odiboh & Oladunjoye, 2019; Odiboh, 2019b; Odiboh, & Ajayi, 2019; Odiboh, 2019a).

Students are broadly labelled "social media natives" because they populate online superhighways communicating in various ways (Odiboh, Salawu, & Doghudje, 2019). Their predisposition towards social media contents through daily uploads and downloads is reportedly addictive (Adeyeye, Odiboh, Adesina, Yartey, & Ekanem, 2018; Amodu, Bright, Aririguzoh, & Odiboh, 2018; Ekanem *et al.*, 2018; Odiboh, Adeyeye, & Ekanem, 2018a; Odiboh, Ben-Enukora, Oresanya, & Yartey, 2017; Odiboh & Ekanem, 2018; Odiboh, Oresanya, & Ekanem, 2016; Odiboh, Yartey, & Adesina, 2018; Yartey *et al.*, 2018). Humongous demands of an academic and professional preoccupation of globally-rated universities challenge the usefulness of social media, particularly concerning students of accounting, comparatively. For accounting students, social media are similar to e-communication tools (Odiboh, Olonode, Adesina, & Yartey, 2018) and e-transaction apparatuses (Odiboh, Adeyeye, & Ekanem, 2018b) for learning and knowledge sharing. Social media are applications and portals provided by developments in information technology to facilitate the sharing of content and build community networking through individual subscriptions. Social media commentators and scholars (Kommers, Isaias, & Issa, 2015; Noor Al-Deen & Hendricks, 2012; Patel, 2019; Shrivastava, 2013) agree that social media bring students closer. Social media applications such as Facebook, Twitter, Instagram, YouTube, LinkedIn, Pinterest, and others function to persuade, network, crowd-source, and trigger trends in the accounting industry and scholarship. Scholars (Noor Al-Deen & Hendricks, 2012) affirm that social media are useful in education through personalised interactivity. Social media create a community of learners in higher education and pursue academic activism through tweeting, blogging and posting. Contributors (in Kommers *et al.* (2015)) agree that social media are useful tools for collaborative learning, knowledge exchange and interaction enablement.

Scholars agree that despite the benefits of online communication and educational promotion of social media, the applications could work to disrupt the social balance and invade individual privacy. Besides, social media could be misused, overused and wrongly used. Thus, social media should ensure positive participation of everyone, especially the students' community.

The narratives of accounting and social media as enunciated above provide the background for pursuing this study. The research objectives revolve around how, why, and to what extent accounting students are aware of, and use social media for learning in West Africa's leading university.

2. Literature Review

Several works of literature on mobile learning, e-learning, and accounting education exist. For example, Ajayi, Ayo, and Olamide (2019) examined the role of mobile technology in facilitating mobile education in Nigeria. They averred that despite several investigations into students' readiness for mobile learning, focus on accounting students has been sparse. Thus, there is a need for more studies on accounting students' use of mobile learning in order to identify and remove obstacles and bring sustainable development to accounting education in Nigeria. Though the authors provided broad, global perspectives to the study of accounting students' use of mobile learning, the role of social media is absent.

Use of social media by university accounting students is central to the study by Khan, Kend, and Robertson (2016). They affirm the spread in the use of social media applications, especially Facebook and Twitter, among university students. As more universities provide students with iPads, laptops, and allow mobile phone use, social media consumption would increase exponentially with the impact on learning outcomes. They conclude that university accounting degree students use social media to build and sustain academic-related relationships, which ultimately influence students' grades. Though this literature dwells on the central matter of the use of social media by accounting students, it does not reflect the Nigerian situation.

Arkorful and Abaidoo (2014) examined the role, advantages and disadvantages of e-learning in tertiary institutions in Ghana Arkorful and Abaidoo (2014). Their study explores the efficacy of using e-learning in teaching, through reviews of local research reports and perceptions of e-learning usage in teaching and learning. The authors uncover individual and institutional surveys and observations concerning the adoption and integration of e-learning technologies. Significant advantages of e-learning, according to the authors, are the flexible time and place for study, access to large-scale information and elimination of physical barriers to learning. Conversely, the disadvantages of e-learning are the short face-to-face exchange of scholarly viewpoints, and learners' tendency to plagiarise knowledge. Another disadvantage is the deteriorating of socialisation.

Aithal, Lm, and Devadasan (2019) studied the use of smartphones and other gadgets in Indian university classrooms and submitted that the technology has become pervasive. They noted that the use of different applications such as WhatsApp, Facebook, Instagram, Twitter and Viber consume students' time and impact existing teaching strategies. Thus, teachers need to embrace new instructional methodologies to ensure that students do not use social media solely for personal purposes. The authors propose a balance in using social media for commercial purposes and educational learning.

Dragseth (2019) argues that social media offers numerous prospects for classroom engagement, peer networking, and soft skills development. Focusing on Twitter and Facebook, the author shows how social media affect the teaching of undergraduate and graduate courses. The author affirms social media's pedagogical benefits but warns that without the continuous scholarly engagement of students online, learning would end in jeopardy.

Dragseth asserts that students need constant monitoring on Twitter and Facebook to add scholarly value to their use of social media. Nevertheless, Mansour and Mansour (2019) examine the feminine context of the conversation with regards to the use of Twitter only. The authors show that female students are positively predisposed to the use of Twitter for academic purposes. The reason for this is that social media handle enables knowledge distribution, collaborations, and communication in the classroom but to a less significant degree, enhancing girls' sense of learning.

Beyond gender limitations' Bhakti (2019) examines the uses and effects of online social media among Acehese Students of Indonesia. Bhakti's study reveals that information, entertainment, and social interaction inspire social media usage. Thus, specifically, many students shared that they used social media to inform their friends about information and events quickly; but scholarly exchanges are far in-between.

Pieces of literature and commentaries on students' use of social media for online learning have varying dimensions and colouration. However, their value to information sharing and more especially, education are constants in the entire conversation. Noteworthy, online learning by accounting students need examination, especially on a regional basis and in leading universities for educational benchmarking.

3. Research Questions

The research questions of this study are as follows:

1. What is the awareness level of social media as online learning tools by undergraduate students of accounting in West Africa's leading university?
2. What are the patterns of subscription and application of social media by accounting students in West Africa's leading university?
3. What is the significant difference in gender, age, students' levels and the students' awareness of social media for online learning in West Africa's leading university?
4. What is the significant difference in gender, age, students' level and the students' usage of social media for online learning in West Africa's leading university?

4. Method and Materials

A quantitative survey design produced data from 294 respondents from the accounting department of Covenant University, Ota Nigeria. According to the [World Times Higher Education Ranking \(2018\)](#) Covenant University is the number one university in West Africa, one of the top ten in Africa and part of the top 3% in the world. The university is also adjudged one of the best in terms of industry income generation globally. Thus, a combined population of 100 to 400 level undergraduate students of the university produced 1,700 potential respondents. Out of the population of 1,700 undergraduate students of accounting, a sample size of 320 received the researchers' self-designed questionnaire. Therefore, purposive sampling technique was necessarily applied. Results of the study came from the Statistical Package for Social Science (SPSS).

This study delivers information to a large extent on how social media have been used for learning by university undergraduate students of accounting. Social media provides contents through daily uploads and downloads, which are useful for individual learning and knowledge sharing. Undergraduates are Internet savvy; while as accounting students, they need much information for successful academic and professional learning.

Study outcomes provide tables of information on the respondents' awareness and use of social media to source material content for learning. Data ascertain whether there are differences in the students' gender, age and level of studentship when it comes to awareness and usage of social media as learning tools.

Cross-tabulations show respondents' awareness of social media as online educational instruments. ANOVA tables test the differences of respondents' gender, age and social media as online learning tools, as well as present respondents' awareness of social media as educational instruments.

Respondents' consented to participate in the research. They were informed about the intent and purposes of the study. The questionnaire guaranteed the anonymity of the respondents as information about their identification was not requested. Also, the respondents' confidentiality was assured because they knew that the data are strictly for research purposes.

5. Results and Analysis

This section provides a detailed account of the data gathered from the field. Descriptive and inferential statistics analysed the data gathered. The research questions statistically tested in order to ascertain the patterns and effects among the data gathered.

Table-1. Summary of copies of a questionnaire completed and analysed.

S/N	Levels	Code	Copies of Questionnaire Distributed	Copies of Completed Questionnaire
1	100 level	Acc 'A'	70	61
2	200 level	Acc 'B'	80	75
3	300 level	Acc 'C'	100	95
4	400 level	Acc 'D'	70	63
Total			320	294

The table shows copies of the questionnaire distributed to each of the levels. While for Acc 'A', sixty-one (61) copies of questionnaire were filled and returned; in the case of Acc 'B' and Acc 'C', seventy-five (75) and ninety-five (95) copies of the questionnaire completed, respectively. For Acc 'D', sixty-three (63) copies of the questionnaire were wholly filled and returned.

The completed copies of questionnaire stood at two hundred and ninety-four (294) out of three hundred and twenty (320) copies of the questionnaire distributed; representing 92% return rate. This high response rate was due to the researchers' persistence in meeting the students of the four levels of study. This response rate was adequate, considering the position of [Saunders, Lewis, and Thornhill \(2015\)](#) which suggested that a 30-40% response rate is adequate for data analysis.

5.1. Demographic Information of the Respondents

The study considered the demographic information of respondents (undergraduate accounting students of Covenant University) to provide their background information. The primary demographic information of the respondents sought was their age, gender, and levels, as demonstrated in [Table 2](#).

Table-2. Summary of demographic information.

Demographic Information	Items	Levels				Total	Percent (%)
		100L	200L	300L	400L		
Gender	Male	17	38	39	30	124	42%
	Female	44	37	56	33	170	58%
	Total	61	75	95	63	294	100%
Age	Below 18	20	30	9	4	63	21%
	18-22	40	41	84	52	217	74%
	23-27	-	4	2	7	13	4%
	28, above	1	-	-	-	1	1%
	Total	61	75	95	63	294	100%

5.2. Gender Distribution

The gender section of the respondents' demographic information in [Table 2](#) shows in [Figure 1](#). One hundred and seventy (170) of the respondents representing 58% were female out of the three hundred and twenty (320) respondents; while the remaining one hundred and twenty-four (124) students representing 42% were male.

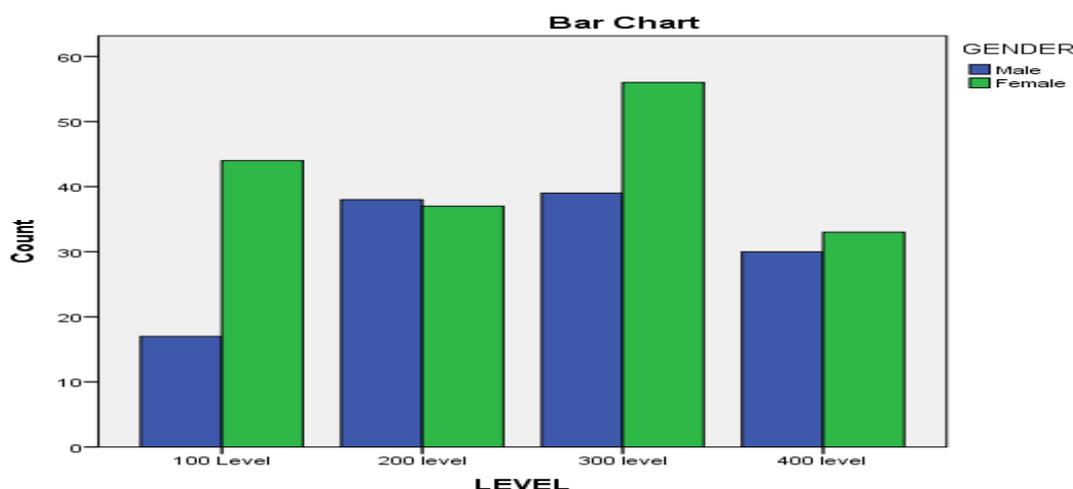


Figure-1. Gender distribution of the accounting students interviewed.

5.3. Age Distribution

Also, capture is the age distribution of respondents. The results revealed that sixty-three (63) respondents representing 21% were below 18 years, and two hundred and seventeen (217) of the respondents representing 74% were between 18-22 years. Thirteen (13) respondents representing 4% were between 23-27 years, and one (1) respondent representing 1% was in the neighbourhood of 28 years. The finding indicated that most of the respondents were between the ages of 15-22 (280), which represented 95%. The study had a comprehensive view of the respondents across the age groups.

5.4. Descriptive Analysis of Findings

Table 3, 4, 5, 6, and 7 present results of descriptive analysis of the awareness and usage of social media by accounting students of Covenant University. Respondents indicated to what extent they agreed to the various statements that defined the operational variables. Their responses are close-ended ('Yes' or 'No') in other ordinal categories. The general level of acceptance is determined by calculating the means for the various statements as per the responses.

Table-3. Cross-tabulation of awareness of social media by accounting students.

S/N	Items	Yes		No	
		Freq.	(%)	Freq.	(%)
1	Awareness of the use of social media for academic purpose?	285	96.9	9	3.1
2	Social media, as a personal online learning environment?	201	68.4	93	31.6
3	Awareness of the educational discussion and collaborative work done on the platform?	208	70.7	86	29.3
4	Reliance on the information received from these bodies?	294	100.0	-	-
5	Awareness of the use of social media to gather data?	291	99.0	3	1.0

Table 3 reveals the level of awareness of social media by accounting students. A majority (96.9%) of the respondents agreed that they are aware of the use of social media for an academic purpose; while 3.1% disagreed with the statement. Also, the majority (68.4%) of the respondents affirmed that they see social media as a personal online learning environment, while 31.6% opposed the view. More so, 70.7% are aware of educational discussions and collaborative work on social media platforms, while 29.3% disagree. In the same vein, the respondents generally agree that the use of social media has introduced them to professional bodies. Social media has not only helped them to rely on the information received from professional bodies but also assisted them to be aware of the use of social media to gather data.

Table-4. Cross-tabulation of subscription and application of social media by accounting students.

S/N	Items	Yes		No	
		Freq.	(%)	Freq.	(%)
1	Possession of a social media account?	276	93.9	18	6.1
2	Sharing learning resources on social media account.	169	57.5	125	42.5
3	Paying attention to educational discussions shared on the platform.	265	90.1	29	9.9
4	Request for comments or ask questions on an educational post.	197	67.0	97	33.0
5	Ever been introduced to professional bodies in accounting through social media platforms?	201	68.4	93	31.6
6	If yes, are social media platforms used to gather professional data?	291	100.0	-	-

Table 4 reveals the subscription and application of social media by accounting students. A majority (93.9%) of the respondents say that they subscribe to a social media account, while 6.1% claimed the contrary. Approximately 57.5% of the respondents affirmed that they share learning resources on their social media accounts, while 42.5% opposed the view. More so, 90.1% claimed that they pay attention to educational discussions on the platform while 9.9% disagreed. In the same vein, the respondents also attested they contribute comments or ask questions on the educational post on social media, which have introduced them to professional bodies.

Table-5. Descriptive Statistics of Respondents' usage of Social Media platforms

S/N	Variables	Items	Frequency	Per cent (%)
1	Subscription to the following social media platforms.	Twitter	39	13.3
		Facebook	57	19.4
		Instagram	79	26.9
		YouTube	9	3.1
		All	104	35.4
		None of the above	6	2.0
		Total	294	100.0
2	Why on this platform?	For social interaction	134	45.6
		For updated news/current affairs	55	18.7
		To find entertaining content	44	15.0
		For learning purposes	27	9.2
		To share photos /videos	4	1.4
		For research purposes	21	7.1
		None of the above	9	3.1
Total	294	100.0		
3	Which of these platforms used for learning?	Twitter	28	9.5
		Facebook	8	2.7
		Instagram	42	14.3
		YouTube	142	48.3
		Others	6	2.0
		All	42	14.3
		None of the above	26	8.8
Total	294	100.0		
4	Usage extent of these platforms for learning.	To a very great extent	56	19.0
		To a great extent	44	15.0
		To a moderate extent	111	37.8
		To some extent	56	19.0
		To a small extent	12	4.1
		Not at all	15	5.1
Total	294	100.0		
5	The educational activities engaged online?	Collaborations	24	8.2
		Critical thinking	39	13.3
		Active participation	26	8.8
		Information seeking	134	45.6
		Resource sharing	35	11.9
		Others	36	12.2
		Total	294	100.0

Table 5 presents five instructive result segments. Answers to the questions either confirm or counter those of Table 3 and 4. Section 1 of Table 5 shows that among the four most subscribed social media platforms, Instagram (26.9%) is most attractive to the students. Majority of the respondents belong to Instagram, while the minority subscribe to YouTube (13.1%), The thin scores of social media platforms on this table show that students tend to belong to as many but not necessarily all.

The second section of Table 5 shows that none of the reasons for subscribing to a social media platform is above par. However, joining a platform for "social interaction" (45%) led to other reasons. "Learning purposes" (9.2%) and "research" needs (7.1%) are the least reasons for joining social media platforms according to the findings on this table.

Further, YouTube is the most acknowledged (48%) social media platform for learning purposes, as indicated in the third segment of Table 5. The first section of this table had scored YouTube lowest in terms of the respondents' subscription. In this third section, Facebook scored the lowest (2.7%), Scoring 14.3%. Instagram is not an ideal tool for learning. However, the respondents had shown their preference for the platform ahead of others in the first segment of Table 5.

Section four of Table five presents respondents' answers to the question on the usage extent of the platforms for learning? Majority of the students said that they use social media platforms for learning "to a moderate extent" (37%), Jointly distant second (19% each) on the list is "to a very great extent" and "to some extent". Thus, in practice, academic learning is not the chief reason for students' usage of social media.

The last section of Table 5 shows that students use social media to seek information (45.6%) as opposed to learning or studying. The last act of education is a collaboration (8.2%), Pedagogical value of social media as shown in Table 5 contrasts sharply with both the awareness findings of Table 3 and application outcomes of Table 4. Results of Table 5 show the true colours of the respondents.

Table-6. Differentials in gender, age and levels of the respondents and their level of social media awareness.

ANOVA						
		Sum of Squares	Df	Mean Square	F	Sig.
GENDER	Between Groups	.073	1	.073	.296	.587
	Within Groups	71.628	292	.245		
	Total	71.701	293			
AGE	Between Groups	.227	1	.227	.845	.359
	Within Groups	78.575	292	.269		
	Total	78.803	293			
LEVEL	Between Groups	2.984	1	2.984	2.740	.099
	Within Groups	317.942	292	1.089		
	Total	320.925	293			

Using the value of awareness as the dependent variables and the demographic characteristics of the respondents (gender, age and level) as the independent variables. ANOVA test showed that the differences in respondents' perception of awareness by gender ($\lambda_2 = .587, P>0.05$), age ($\lambda_2 = .359, P>0.05$) and level ($\lambda_2 = .099, P>0.05$) were not statistically significant.

Table-7. The differential in gender, age and levels of the respondents' usage of social media for learning.

ANOVA						
		Sum of Squares	Df	Mean Square	F	Sig.
GENDER	Between Groups	1.059	1	1.059	4.375	.037
	Within Groups	70.642	292	.242		
	Total	71.701	293			
AGE	Between Groups	1.518	1	1.518	5.733	.017
	Within Groups	77.285	292	.265		
	Total	78.803	293			
LEVEL	Between Groups	.226	1	.226	.206	.651
	Within Groups	320.699	292	1.098		
	Total	320.925	293			

ANOVA test showed that the differences in respondents' perception of media usage by levels ($\lambda_2 = .651, P>0.05$) was not statistically significant while gender ($\lambda_2 = .037, P<0.05$), and age ($\lambda_2 = .017, P<0.05$) are weighty. This result implies that gender and age influence the usage of social media by accounting students even though their social media perceptions based on gender and age also differ.

6. Discussion of Findings

Clearly, general responses contrast sharply with the specific treatment of questions by the respondents in this study. For instance, reasons for accounting students' subscription to social media are not the same for subscribing to individual platforms such as Instagram, Facebook, Twitter, and YouTube. This discordance indicates a mix of a general appreciation of social media and individual connection with the online platforms. For undergraduate accounting students, both (holistic media and individual platforms) mean differently in online learning. This point is explainable from another angle of the results.

Majority of the respondents are aware of the use and benefits of social media for academic purposes; as a personal learning environment; and platforms for educational discussions and collaborations [Table 3](#) and [4](#). However, learning is one of the least reasons for subscribing to the individual platforms of social media. Noticeably, educational sharing is low compared to social media awareness. A vast gulf exists between awareness and usage of social media for educational purposes, according to the findings of this study; indicating that epistemic level does not amount to practical value. In other words, knowledge does not necessarily translate to usage in practical terms.

Membership of social media communities is not primarily for educational reasons but for social interaction [Table 5](#). In other words, even as the students know the educational support potential of social media, learning via that route is not a significant driver of (their) subscription.

Instagram is the most attractive social media platform, while YouTube is the least subscribed by the respondents. In contrast, YouTube is the most preferred social media platform for learning, and Instagram is one of the least favoured social media tools of learning. YouTube's audio-visual appeals to more than the texts of Instagram. Although all social media platforms have audio, visual and textual properties vary in weights.

ANOVA test results of [Table 6](#) and [7](#) are quite instructive. [Table 6](#) shows that accounting undergraduates' gender has little or nothing to do with the awareness level of social media as online learning tools. Instead, the age and level of the students make a significant difference in their awareness of social media as educational apparatuses. In other words, the older and higher students get, the more likely they would be aware of social media as useful learning channels. [Table 7](#) results show similar characteristics but in a slightly different way.

ANOVA results of [Table 7](#) are about whether there is a significant difference in gender, age and levels of accounting students' usage of social media outlets for online learning. Statistical outputs indicate that the academic level of students does not make any significant difference in their usage of social media for online learning. Slightly, undergraduates' age and gender significantly influence their usage of social media for learning. In other words, maturity and biological classification are essential to understanding undergraduates' usage of social media for learning.

A cursory but comparative examination of [Table 6](#) and [7](#) shows that in both cases of awareness and usage of social media for learning, age counts significantly. This finding could mean that the older an undergraduate is, the more likely they would subscribe to social media for learning purposes. However, it must be noted that in addition to age, level of study significantly impacts social media awareness; just as gender combines with age to influence the application of social media for online pedagogy.

7. Conclusion

Findings of this study confirm existing postulations on the nexus between social media and learning in a university. For instance, this study confirms the averment that social media engagement magnetizes student's online affinity ([Kommers et al., 2015](#); [Noor Al-Deen & Hendricks, 2012](#); [Patel, 2019](#); [Shrivastava, 2013](#)). Also established are the overriding popularity of Facebook, Twitter, Instagram, and YouTube over other platforms of social media, especially in terms of their persuasive, networking, crowd-pulling capacities for information derivation. The study supports scholars' ([Noor Al-Deen & Hendricks, 2012](#)) declaration that social media are expedient for personalised, active and interactive education, especially in West Africa's leading university.

This study fills a gap in the literature with regards to accounting students' awareness, subscription and usage of social media as learning handles in West Africa's leading university. Detailed searches show that there is, to the best knowledge of the researches, no literature that is so focused. Reasons for the study's attention on accounting students are at the introductory segment of this study. Studies on the combined influence of students' age, gender and academic levels on social media and learning are unavailable outside of this study. Besides, some findings are also unique to this research.

One of the outstanding findings is that age has the most significant influence on students' awareness and usage of social media for learning in West Africa's leading university. Students' preference for YouTube (over other social media) for learning is also outstanding but curious. On the one hand, it suggests that students prefer watching the video to reading texts. On the other hand, it suggests that video neutralises the boredom of figures which accounting students deal with every day.

8. Recommendations

This study raises socio-epistemological and utilitarian questions. First, does the quantum of social media knowledge and usage correlate in all circumstances and every online community? Second, how does the

utilitarian posturing of social media guarantee better online pedagogy, globally? These are issues which this study has generated and recommended for further researches.

Administrators of accounting education and indeed, all instructional disciplines need to rethink the nexus between social media and online pedagogy. As technology redefines the delivery and deliverables of knowledge, online communities should be the target of forward-looking educators.

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