



IMPLICATIONS OF TRAINING AND DEVELOPMENT PROGRAMMES ON ACCOUNTANTS PRODUCTIVITY IN SELECTED BUSINESS ORGANIZATIONS IN ONITSHA, ANAMBRA STATE, NIGERIA

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ABSTRACT

This study titled "Implications of Training and Development Programmes on Accountants productivity in selected Business organizations in Onitsha" is aimed at finding out the adequacy of training and development programme provided to the accountants in selected Business organizations in Onitsha, Nigeria. The success of any organization is not only determined by the quality of personnel available, but how adequate these human resources are harnessed and co-ordinate towards achieving the goal of the organization. The importance of training and development is more obvious given the growing complexity of the work environment, the rapid change in organizations and advancement in technology. Training and development assist the organizational members to possess the knowledge and skills they need to perform their job effectively, take on new responsibilities and adapt to ever changing conditions. The study is a descriptive research and adopted the system theory. To guide the study, three research questions and hypotheses were posed. The researcher employed a survey design and a simple random sampling technique. Questionnaire was instrument used for data collection. The data collected was analyzed using mean scores and standard deviation for the research questions while the hypotheses were analyzed using the t-test statistics. The researcher made the following findings; induction or orientation, foundation, refresher, in-house, off-the-job pupilage, workshops seminar, etc are the most common development programmes available to accountants in these business organizations. It was also found that these development programmes were adequately provided for the accountants by the employers of these organizations. Still from the findings, very few organizations do not meet up with the training demands probably because of its cost effectiveness. Based on the findings made, it was recommended that the organization should be effective in integration of resources, physical and human will to yield high output or productivity.

Keywords: Training, Development, Accountants, Productivity, Business organization.

INTRODUCTION

Background of the Study

In a developing country like Nigeria, training and development of manpower resources is highly needed in virtually all business organizations for its effectiveness. It is hard for any business organization to exist without adequate manpower hence it is an indispensable tool for any business organization. For accountants to perform their functions effectively there must be well designed training and development programs to enable them enhance their productivity. These training programmes may range from on-the-job training scheme aimed at exposing accountants to new techniques adopted in modern office environments.

Udo (1983) views training as the development of specific skills and attitudes needed to perform a particular job or series of jobs to maximize the productivity of the individual and improve the overall organizational efficiency. Training to Ohakwe (2007), is a continuous assistance or coaching given to an employee in order to make him have the current knowledge of the job content, scope and relationship within the organization. Development involves preparing employees for higher responsibilities in future. Development according to Ezeuwa (2009) can be seen as the use of human resources to quantitatively change man's physical and biological environments to his benefits or ever seen as involving the introduction of new ideas into the social structure and causing alterations on the patterns of the organization and social structure. To develop staff, Daniels, (2003) simply refers to make them grow with the company so that they can be fitted for available higher positions within their capacity. Development deals with improving human relations and interpersonal (Iwuoha, 2009).

However, development may equally be viewed as improved efficiency in making proper adjustment and or adaptation of individuals in the society. It is believed that before one becomes an accountant or a manager, one must have undergone a period of the job related training and obtained a good certificate (B.SC, ANAN and ICAN or other relevant qualifications) as well as having a cognate growing work experience.

Training as the crucial area of human management, is the fastest growing segment of personnel activities. Training which is referred to as a course of diet and exercise for developing the employees' affective, cognitive and psychomotor skills assist the organizations to have a crucial method of developing the employee towards enhancing his productivity. At times, some companies go beyond establishing their own schools for training and retraining their staff at no cost expense to the trainee.

The main aim of training and development programmes in business organizations is to enable employees increase their productivity, productivity on the other hand is the end product of training and development as well as a measure of the out put of the result from a given input. Accountant plays a very vital role in the business organization in the realization of the organizational goal, he therefore needs to be constantly exposed to regular training programmes to increase his skills to enable him adapt to technologically world of business.

Statement of the Problem

Most of the employers have reported the inefficiency of some staff in business organization in Nigeria, though this efficiency could be attributed to their non possession of the requisite skills and competencies. The adverse effect of (Iwuoha, 2009) nepotism, god fatherism and favoritism during recruitment exercise has effects on productivity. The resultant effect of this is that such accountant employed without due employment procedures find it extremely difficult to cope with the ever improving technologically business environment, the problem of the study put in a question form is, what type of training should the accountant be exposed to enable him move with the demands of the ever-changing business world?

Objective of the Study

The main objective of this is to find out the adequacy of training and development programme provided to the accountants in selected business organizations in Onitsha, Anambra State of Nigeria.

Specifically, the study intends to:

1. Identify the type of training schemes available to the accountants in selected business organizations in Onitsha.
2. Ascertain how often the development programmes are mounted for accountants in these business organizations
3. Determine the impact of training and development programmes on the accountant's productivity in the selected business organizations in Owerri

Research Questions

The following research questions guided the study

1. What type of training programmes is available to accountants in selected business organizations in Onitsha?
2. How often is development programmes mounted for accountants in selected business organizations in Onitsha?
3. What are the impacts of training and development programmes on the productivity of the accountants in business organizations?

Hypotheses

The under listed null hypotheses were tested in this study at 0.05 level of significance.

- H0₁: There is no significance difference between the mean ratings of male and female employers regarding the type of training schemes available to accountants in business organization in Onitsha.
- H0₂: There is no significance difference between the mean ratings of experience and inexperience employers in respect of how often the development programmes are mounted for accountants in selected business organizations in Onitsha.
- H0₃: There is no significance difference between the mean ratings of male and female employers as to the impact of training and development programmes on the productivity of accountants in the business organizations.

REVIEW OF RELATE LITERATURE

Many organizations have come to recognize that training offers a way of developing skills, enhancing productivity and quality of work, and building worker loyalty to the firm (<http://www.bls.gov/oco/ocos 021.htm>). They have seen for themselves that training is where skills are developed, attitudes are changed, ideas evolve and the organization is reinvented. In the course of learning the skills that will increase sales, build effective teams, improve quality standards or meet a wide range of other objectives, employees create a new organizational culture (Babaita, 2010).

Training means investing in people to enable them to perform better and to empower them to make the best use of their natural abilities for overall effectiveness and efficiency of an organization. An organization is seen to be effective and efficient if there is demonstrable increase in productivity (Goldstem and Gillian, 1990; Ranft and Lord, 2000; Daniels, 2003; Babaita, 2010). There is need for continual training and retraining especially with the impact of rapid technological changes on existing skills and jobs. From the literature review, the accountants are seen as an indispensable group in the entire office in the labor markets; hence the training given to them is such that assists an individual to be occupationally competent by providing him with learning experiences that will help him develop skills and ability for making sound decisions.

There are numerous problems (funding, lack of training facilities, lack of manpower, etc.) which have continued to affect the training of accountants thereby hampering their optimal productivity (Iwuoha, 2009). Despite the recognition of importance of training by management experts and government in white papers on various reforms in Nigeria, the experience of manpower (staff) training and development (Okotoni and Erero, 2005) in the Nigerian public service has been more of ruse and waste.

This chapter deals with the review of related literature on the topic of the study. The review embraces information in journals, magazines, text books, internet, etc. Specifically, the review covers the following sub-headings:

- Empirical and Academic Review
- Theoretical Framework
- Types of Training Scheme Available for Accountants
- Impact of Training on the Productivity of Accountants

Empirical and Academic

A study carried out by [Okotoni and Erero \(2005\)](#), on the topic titled “Manpower Training and Development in the Nigerian Public Service” aimed at identifying the experience of Nigerian public services on manpower training and development with view to understanding the problems being faced. The researchers found out that training and development helps to ensure that organizational members possess the knowledge and skills they needed to perform their job effectively, taken on new responsibilities, and adapt to changing conditions. They also found that the experience of manpower training and development in the Nigerian public service has been more of ruse and waste. They recommended that the government should avoid the use of quack consultants in training the public servants.

In another study carried out by [Iwuoha \(2009\)](#) on the topic titled “Impact of Training and Development Programmes on Secretaries Productivity in selected Business Organization in Owerri” aimed at identifying the adequacy of development programme provided to the secretaries in the selected business organizations in Owerri. The researcher employed a survey research design. The population of the study was 50 respondents using simple random sampling technique, while questionnaire was used for data collection and mean scores for data analysis. It was found that development programmes were adequately provided for the secretaries by the management of these organizations in such areas as seminar, conferences, workshops, etc. The researcher recommended that the secretaries should be given periodic leave with full pay to fully acquaint them with the latest skills.

Also, [Igwegbe \(2009\)](#) carried out a study titled “The Role of Management (Employers) in Human Capital Development” focused on the role of management as employers of labor in the development of human capital. Igwegbe found that human capital development is inevitable and the need for the entire work force to be at home with modern information and technology (ICT) in line with global trends if organizations must remain relevant in the world today.

[Babaita \(2010\)](#) in a study titled “Productivity as a driving force for investment in training and management development in the banking industry” sought to determine if productivity is a driving force for investment in training and management development in the banking industry in Nigeria. The population was made up of 320 old and new generation banks. Simple random sampling techniques were used. The study relied on both qualitative and quantitative analysis of data. Babaita found that productivity is really one of the driving forces for investment in training and

management development. He recommended that it is vital that managers, senior executive, as well as all employees receive training.

Observation

The researcher observed from the above studies that none of the scholars (researchers) looked at the impacts of training and development on the programmes of accountant rather they concentrated their studies on the management and development of human resources in an organization. This is the essence of this study.

Theoretical Framework

This study was anchored on the system theory which was propounded by [Easton \(1961\)](#). The systems perspective assumed a system as a set of interrelated and independent parts arranged in manner that produces a unified whole. From a system perspective, an organization is seen as being made up of interdependent factors, including individuals (managers, accountants, supervisors, etc), groups, attitudes, motives, formal structure, interactions, goals, status and authority [Owojor and Asaolu \(2010\)](#).

The system approach believes that system is made up of parts which are differentiated in some ways but are connected to make up the whole though the interaction between its component parts and with the external environment. The organization as an open system cannot exist in isolation. It must exchange energy and information/competencies with its environments. Every system is loosely connected with many other sub-system or sub-units. For example, organizational system is loosely coupled by the following elements; raw materials, equipment, administrative personnel, working tools, managers, accountants, supervisors and other employees.

The organization is environments within the larger environment. It is important for the organization to expand its functions in order to bring it into closer relations with the surrounding environment. For example, managers, accountants, supervisors are recruited from outside the organization; while funds may be internally or externally generated. The system theory gives the managers a way of looking at an organization as a whole and as part of the larger external environments. In doing so, systems theory is of the view that activity of any of the organization affects activity of every other part. The job of a manager is to ensure that all parts of the organization are coordinated internally so that the organization's goal can be achieved.

With this, the manager has to ensure that the activities of both human resources and materials are well coordinated and represented in terms of motivation and training of staff- including accountants to enable them fit in the environment of work. Training and development is a mixture of activities aimed at improving the performance of personnel in organization for the attainment of continuous improvement in productivity. An organization does not exist in a vacuum; hence it is dependent on its external environment. Organization invests in people to enable them to perform better and to

empower them to make the best use of their natural abilities for overall effectiveness and efficiency of an organization. An organization is seen to be effective and efficient if there is demonstrable increase in productivity.

The accountants are expected to meet the needs and expectations of the organization by performing their responsibilities to the organization. The Job of an organization manager, supervisor etc, is to assume that all parts of the organization are coordinated internally so that the organization are not self-contained. They rely on their environment for life sustaining inputs.

Types of Training

There are various methods of training which can be used to effect training. The particular training method used depends on time, cost, effort instructor's preference, number of trainees, depth of knowledge needed, background of the trainees, etc (Igwegbe, 2009). There are many approaches to training, but the researcher will concentrate more on the types of training commonly used in today's organization. Such as on-the-job, skills, retraining, cross functional, team, creativity, literacy, diversity, crisis and customer services training. Others according to Okotoni (1997) are; orientation/induction course, in-house-training, workshops, seminars, conferences (off-the-job-training) off-the-job pupilage training.

On the other hand, Halim and Ali (1988) categorized training into two types; preserving and in-service training. To them, pre service training is more academic in nature and is offered by formal institutions following definite curricula and syllabuses for a certain duration to offer a formal degree or diploma. While in-service training, on the other hand, is offered by the organization from time to time for the development of skills and knowledge of the incumbents. The researcher will concentrate on the in-service training hence the study centered on this subject. In service training include; induction/orientation, foundation, maintenance or refresher, career or development training.

Off-The-Pupilage Training Programmes: These are for officers in administration, accounts, co-operatives, engineering departments who are trained in recognized higher institutions of higher learning. They are long-term training programmes.

Induction/Orientation Training: Is given immediately after employment to introduce the new extension staff members to their position.

Foundation Training: is appropriate for newly recruited personnel, every staff member needs some professional knowledge about various rules and regulations of the government, financial transaction, administrative capability, communication skills, report writing, leadership ability, etc.

Maintenance/ Refresher Training: this keeps specialists, administrators, accountants, supervisors and frontline workers updated and enables them add to the knowledge and skills they have already.

Career or Development Training: is designed to upgrade the knowledge, skills and ability of employees to help them assumed greater responsibility in higher positions. This is departmentally arranged.

On-the-Job-training: is ad hoc or regularly scheduled training such as fortnightly training under the training and visit (T&V) system of extension for superior officer or the subject-matter specialists to the subordinate field staff.

Off-the-Job Training Programmes:- are refresher's courses involving officers in the management cadre such as administrative officers, accountants and professionals. The training is usually a short term programme like 3-5 days. No matter the type of training involved, the fundamental aim of training is to assist the organization achieves its purpose by adding value to its key resource such as people it employs.

Impact of Training on the Productivity of Accountants

An organization is seen to be effective and efficient if there is demonstrable increase in productivity. Productivity can be seen as the *raison d'être* of management since it provides how efficiently production inputs are used in an economy (Bartel, 1994). As the development is focusing more in the employee's personal growth, successful employees prepared for positions of greater responsibility must have analytical, human, conceptual, and specified skills. For this reason, corporate management globally is concerned with productivity because it is regarded as a main indicator of efficiency when comparisons are made with competitors in the labor markets (UK.NOP Business., 2001).

The importance of productivity in any organization can hardly be overstated, that is why the organization exposed their employees including accountant for maximum productivity. Productivity is often seen as total output/total input. That is effectiveness of the use of the factors of production to produce goods and services. When an organization integrates resources, physical and human will, this will result a better output. Babaita (2010) recommended that organization should monitor their firm's productivity using the following tools: employment costs per unit of output and costs as a ratio of sales value; add value per employee; labor costs as a percentage of added value, sales vale per employee, etc.

METHODOLOGY

The population of this study was 60 out 100 employers of labor in Onitsha, Anambra State. The population thus represents 60% of the entire population. The researcher used survey design, simple random sampling technique, while the research instrument was a constructed questionnaire which was validated by three experts. A 5 – point Likert type of scale was used thus, 5 Strongly Agree, 4

Agree, 3 Undecided, 2 Disagree, and 1 Strongly Disagreed. The researcher personally administered 60 copies of the questionnaire. All the copies were properly filled and returned indicating 100% return. The instrument yielded a reliability co-efficient of **0.80**, which was regarded as highly reliable. The data generated from the questionnaire responses were analyzed using mean scores, standard deviation, and grand mean. While that of hypotheses were analyzed using t-test statistic. A mean score of 3.50 and above was considered accepted while any score below it was not accepted (i.e Rejected).

Research Question One

What types of training programmes are available to accountants in selected business organizations in Onitsha?

Question item 1-10 were used to analyze the first research question. The analyses of data collected for this research question are presented in table 1.

Table: 1 Means (\bar{x}) score rating of training programmes available to accountants

S/No	Available Training Programmes For Accountants	Mean (\bar{x})	SD	Remark
1	Induction or orientation training	3.71	0.68	Accepted
2	Foundation Training	3.50	0.79	“
3	Maintenance or Refresher Training	3.58	0.74	“
4	On-the-job (ad hoc or regularly scheduled Training)	3.45	0.78	“
5	Career or Development Training	3.38	0.79	Rejected
6	In-service Training & Staff Development	3.51	0.70	Accepted
7	Preserves Training	3.18	0.88	Accepted
8	In-house Training	3.57	0.74	“
9	Off-the-job pupillage Training	3.65	0.71	“
10	Off-the-job (Workshop, Seminars and Conferences)	3.53	0.73	“
Grand Mean (\bar{x})		3.78	7.54	Accepted

Source: Field Survey 2011

With a grand mean of 3.78 and standard deviation of 7.54, table 1 above reveals that accountants were given the opportunity to attend training of various kinds. A close look at the table reveals that there are available training programmes for accountants in the areas of induction or orientation, foundation, refresher, in-house, off-the-job pupillage, off-the-job (workshops, seminars and conferences), and in-service training and staff development. The table also shows that the following training programmes are not available for accountants: On-the-job (ad hoc or regularly scheduled training); career or development and preservice training.

Research Question Two

How often is development programmes mounted for accountants in selected business organizations in Onitsha?

Questions 11 – 15 were to analyze the second research question. This research question was answered using the mean rating given by the employers in the selected business organization. The analysis of data for research question 2 was presented in table 2.

Table-2. Mean (\bar{x}) scores rating on regularity of development programmes mounted to accountants in business organization

S/No	Regularity of Programmes Accountants	Mounted to	Mean (x)	SD	Remark
11.	Half-Yearly		4.06	0.58	Accepted
12.	Yearly		4.87	0.33	“
13.	Bi-Annually		4.67	0.47	“
14	Quarterly		3.22	0.71	Rejected
15	None of the above		2.82	0.67	“
Grand Mean (x)			3.93	0.55	Accepted

Source: Field Survey 2011

Table 2 shows that the grand mean is 3.93. As this is above the decision rule of 3.50, it follows that the employers accepted that they usually grant accountants to receive training on half-yearly, yearly and bi-annually basis. The table however, indicates that the employers do not grant the accountants training on quarterly basis.

Research Question Three

What are the impacts of training and development programmes on the productivity of the accountants in business organization?

Questions 16-20 were used to analyze the third research question. The analysis of data collected for this research question was presented in table 3.

Table-3. Mean (\bar{x}) scores rating on the impact of training and development on the productivity on the productivity of accountants in organization in Onitsha

S/No	Regularity of Programmes Accountants	Mounted to	Mean (x)	SD	Remark
16	Very High		3.91	0.47	Accepted
17	High		3.80	0.53	Accepted
18	Moderate		3.76	0.56	Accepted
19	Low		3.36	0.71	Rejected
20	Very Low		3.00	0.81	“
Grand Mean (x)			3.57	0.62	Accepted

Source: Field Survey 2011

With a grand mean of 3.57 as shown in table 3, it follows that accountant who receives training is very productive, hence the productivity is the main indicator of efficiency when comparisons are made between competitors in world market. From the above table, the productivity of an accountant ranges from very high, high to moderate (i.e $x = 3.91$; $x = 3.80$ and $x 3.76$). From the

table above, only very few accountant were not productive upon the training they attained hence the mean (\bar{x}) in item 19 (low) indicates mean (\bar{x}) 3.36 and item 20 (very low) depicts mean (\bar{x}) 3.00.

Hypothesis One (Ho₁)

There is no significance difference between the mean ratings of male and female employers regarding the type of training schemes available to accountants in business organization.

The above hypothesis was tested using questionnaire items 1–10. The results of the t–test statistical tools used shown on table 4.

Table-4. Result of t–test difference between the mean ratings of male and female employers regarding the type of training schemes available to accountants in business organization

Group	Sample	Mean (\bar{x})	SD	SD Error	T-Cal	T-Crit.	Remark
Male	45	4.16	0.15	0.02	4.23	1.99	Significant (s) Reject Ho
Female	15	4.30	0.20	0.04			

Source: Field Survey 2011

The table 4 above shows the t–calculated value to be 4.23 while the t–critical is 1.99 at 0.05 level of significance. As the t–calculated value is more than the t–critical value; the null hypothesis is therefore rejected as postulated. This shows that significant difference exists between the responses of male and female employers of labor regarding the type of training schemes available to accountants in their organization.

Hypothesis Two (Ho₂)

There is no significance difference between the mean ratings of experience and inexperience employers in respect of how often the development programs are mounted for accountants in selected business organizations in Onitsha. The above hypothesis was tested using questionnaire items 11-15. The results of the t-test statistical tools used shown on table 5.

Table-5. Result of t-test difference between the mean ratings of experience and inexperience employers as to the regularity of the development programmes mounted for accountants

Group	Sample	Mean (\bar{x})	SD	SD Error	T-Cal	T-Crit.	Remark
Experience	44	4.30	0.58	0.03	4.22	1.99	Significant (s) Rejected Ho
Inexperience	26	4.10	0.62	0.02			

Source: Field Survey 2011

Table 5 above, indicates that the t-calculated value is 3.22 while the t-critical value is 1.99 at 0.05 level of significance. As that calculated value is more than that critical value, the null hypothesis is also rejected. This means that there is significant difference between the responses of experience

and inexperience employers regarding the regularity of the development programmes mounted for accountants.

Hypothesis Three (Ho₃)

There is no significance difference between the mean ratings of male and female employers as to the impact of training and development programmes on the productivity of accountants in the business organizations. The hypothesis above was tested using questionnaire item 16-20. The result of the t-test statistical tool were shown on table 6 below.

Table-6. Result of t-test difference between the mean ratings of male and female employers as to the impact of training and development programmes on the productivity of accountants

Group	Sample	Mean (\bar{x})	SD	SD Error	T-Cal	T-Crit.	Remark
Male	45	4.04	0.22	0.04	8.23	1.99	Significant (s) Rejected Ho
Female	25	4.53	0.30	0.06			

Source: Field Survey 2011

Table 6 depicts the t-test analysis between the opinions of male and female employers as to the impact of training and development programmes on the productivity of accountants in the business organization. The two groups of respondents had t-calculated of 8.23 and t-critical value of 1.99. Since the t-calculated value (8.23) was more than the t-critical value (1.99) at 0.05 level of significance, the null hypothesis was rejected and the alternative hypothesis accepted.

Discussion of Findings

The results of table 1 and 4 showed the results from the findings which followed the research question answered and the hypothesis tested. The study revealed that employers strongly agree that the accountants were granted for 7 out of the 10 available training programmes. No wonder [Iwuoha \(2009\)](#) attested that employees were adequately provided for training and development in the areas of seminar, conference, workshop, etc. Supporting, [Usoro \(2010\)](#) agrees that seminars, workshop and conferences enable employees to bridge the gap between the skills learnt and the one expected them to possess. The result of analysis showed that t-calculated values were in the rejection of all null hypotheses.

However, item by item mean rating of the respondents revealed that male employers rated each type of training available to accountants higher than the female employers hence significance difference existed in the ratings. The results in table 2 and 5 shows that the development programmes were mounted for accountants in business organization. The table shows that with a grand mean of 3.93, the employers agreed that the development programmes were regularly mounted for accountants in Onitsha. This programmes ranges from half-yearly and bi-annually. The contributions of the accountant towards the achievement of the organizational goals cannot be over emphasized. Accountant who is regularly exposed to training will increase his productivity and as well have job satisfaction.

Discussion on Strategies

As technology changes and advances rapidly, it necessitates corresponding rapid changes in human resources needed. The prevailing business condition at any time determines the number and type of workers needed. In view of the above facts, there is need for training and retraining of accountants to meet the challenges of newer technologies in business environment. There is need for consultancy units to organize short-term courses to improve the skills and competencies of accountants in the area of computer studies and general computer packages designed for accounting profession.

Memorization is another strategy available for human resources development. This is a practice in which a more experienced accountants takes on a less experienced one for the purpose of guiding, supporting, advising and assisting him/her towards professional efficiency. It is based on the fact that the more experienced accountant is supposed to be more professionally matured and therefore more capable of helping the less experienced one. This strategy prepares the accountant for the challenges of the new millennium (Usono, 2010).

Yet, another strategy is need identification, according to Abdulle and Ali. (2011), the need identification process assist trainers in making sure that they have matched a training programme to a training problem. For instance, agricultural extension officers (AEOS) have been giving training to village extension workers (VEWS), but performance of the VEWS is not improving.

Also, there should be individual analysis so as to identify the specific training needs for an individuals or group of employers so that training can be tailored to their needs as to determine knowledge, skills attitude requirements and performance deficiencies. Finally, organizational analysis should be adopted to determine where training emphasis should be placed within the organization which is based on the objectives of an organization

Discussion on Academic Review

In a study carried out by Iwuoha (2009), the respondents were limited in scope in terms of sample size thus underscoring the need for a more comprehensive research on the subject. For instance, instead of using a total number of reasonable respondents say 100 respondents, the researcher used fewer sample size of 50 which was not up to 60% of the entire population.

Furthermore, Okotoni and Erero (2005) found that training and development assists to ensure that organizational members possess knowledge and skills they needed to perform their job effectively, take on new responsibilities, and adapt to business challenges. They, however, recommended that government should avoid the use of quack consultants in training the public servants. On the other hand, they did not recommend the ways of avoiding ruse and waste in the Nigerian Public Service.

It did not occur to them that actions are in words but not in implantations. Looking critically at the general guiding principals they appear excellent in theory, but the practice side is problem.

Finally, all the studies reviewed were contaminated in one way or the other. Therefore, no known scholar to the researcher has related implications of training and development on the programmes of accountant. Hence, this is essence of this research work.

Discussion on Theoretical Framework

One possible explanation of the system theory is that it is based on the interrelated and interdependent parts arranged in a manner that produces a unified whole. An organization as being made up of interdependent factors such as individuals (Managers, supervisors, accountants, etc), groups, attitudes, motives, status and authority (Ibeaja, 2009), are connected to make up the whole through the interaction between its components parts and with the external environment.

The organization as an open system can not exist in isolation; rather it exchanges energy, information and training with its environment. Application of system theory on the implication of training and development on the accountant productivity programmes in Okotoni and Erero (2005), personnel in any organization as part of the entire organization remain the most invariable asset for growth and development. Training and re-training are essential components of manpower development. Manpower development and training play a major role, if not decisive in promoting economic growth with equity, they benefit individuals, enterprise, and the economy and society at large, and the can make labor markets function better.

The implications of this theory is that organizations and trainers should watch changes and demands of the labor market so that they could rethink, reposition repackage and re-engineer their missions, messages and methods in line with the changing requirements of the labor market and those of the labor market continue. (Usoro, 2010).

The relevance of system theory to this study is based on ideal manpower training and development, hence this will no doubt produce economic, social and political growth. It is unfortunate, however, that most training programmes that have been embarked upon at various levels of government in Nigeria have not produced the desire results mainly due to attitudinal problems on the part of government, organization and the trainees.

CONCLUSIONS

Human resources (personnel) in any organization remain the most invaluable asset for growth and development, hence training and retraining are essential components of manpower development. Training and personnel development is a mixture of activities aimed at improving the performance of personnel in organizations for the attainment of continuous improvement in productivity.

Training and human development assists employees to learn how to use the resources in an approve way that allows organization to meet its desired output.

Accountants are required to perform varied competences in accounting profession that will make then saleable in the labor market. It is the possession of these skills needed by the labour market that will enable them contribute maximally to business organizations and national development of the Nigerian nation.

However, for the organization and government to make training and personnel development to become effective in the business cycle, they have to tackle the challenges of introducing new orientations on training contents, training evaluation, attitudes to training and training utilization.

RECOMMENDATIONS

From the findings, the following recommendations were made:

1. Organization is seen to be effective and efficient if there is demonstrable increase in productivity, therefore, any training and personnel development must be based on proper analysis of its contribution to the effectiveness and efficiency of an organization.
2. Accountants should be exposing to regular professional training areas such as foundation, career or development, preservice and off-the-job-pupilage training as to enhance their productivity in the organization. It is also necessary for the accountants to be exposed to seminars, conferences and workshops to enable them keep abreast with the challenges posed by modern business offices.
3. The development programmes of accountant should be done on yearly or regular basis; hence training involves systematic, professional and development of skills, knowledge and attitude necessary for performing specific schedule of duties.
4. There should be effective utilization of integration of resources, physical and human will to yield high output or productivity.
5. Finally, on-the-job and in-house methods of training should be used extensively by organizations and government, especially in the training of junior staff as they tend to be cheaper and more effective.

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