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## EVALUATION

**of Elo Claire Odogbo doctoral dissertation “African Labour Market Outcomes for Accountants: Policy Implications on the Output of Qualified Accountants in Nigeria and South Africa**

Evaluation of the typescript of the book entitled **African Labour Market Outcomes for Accountants: Policy Implications on the Output of Qualified Accountants in Nigeria and South Africa** as an original solution to the scientific problem.

Ms. Elo Claire Odogbo pointed, as the original solution to the scientific problem within the meaning of art. 13 para. 1 of the Act of 14 March 2003 on academic degrees and academic title as well as on degrees and title in the field of art (Journal of Laws, no. 65, item 595, as amended), the typescript of the book entitled **African Labour Market Outcomes for Accountants: Policy Implications on the Output of Qualified Accountants in Nigeria and South Africa**

Due to the fact that Ms. Elo Claire Odogbo decided to find an original solution to the scientific problem within the discipline of economics, it will be evaluated through the prism of the contribution made to the development of this discipline in accordance with the

resolution of the Central Commission for Degrees and Titles of October 24, 2005 on defining the disciplines of science and art (M.P. 2005 no. 79, item 1120).

When assessing the monograph entitled **African Labour Market Outcomes for Accountants: Policy Implications on the Output of Qualified Accountants in Nigeria and South Africa**, I would like to state that the contents of the monograph in both the theoretical and diagnostic part allow, in my opinion, to be regarded as the original solution. The problems raised lay in the interest of economic sciences. At the same time, it is important to point out that the doctoral thesis is valuable and creative due to its interdisciplinary character. It draws from the achievements of psychology and sociology. In my opinion, this has had a very positive effect on the recommended practical solutions.

According to the author, high rates of dropping out of studies by accounting students are observed both in South Africa and Nigeria. A large percentage of people who do not finish these studies is one of the major barriers to the economic development of both countries. The main purpose of the thesis was to identify factors influencing education in accounting and to recommend practical solutions aimed at raising the quality of education in this field. The central point of author's consideration was an attempt to answer the questions whether educational policy reforms affect the training of chartered accountants and whether individual factors such as personality type, style of thinking and motivation to study affect the academic performance of accounting students. It is worth noting that academic achievements have an effect on the situation of accountants in the labour market. At the same time, there are reasons to assume that government spending on accounting education has a significant impact on the performance of graduates in accounting studies.

The study analyzes government spending on education of accountants and related infrastructure, the number of students per lecturer and the results of exams of accounting students in 2002-2014. In addition, 115 respondents from South Africa and Nigeria were tested with a standard Myer Briggs index, a cognitive style index and a modified questionnaire examining approaches to studying. The results of the analyzes carried out indicate a positive correlation between the government's policy regarding financing education and infrastructure and the results of accounting students graduating from South African universities.

In Nigeria, there was a positive correlation between government spending and the number of accounting graduates. During the reference period there was a significant increase

in the number of students completing accounting programs. The personality types of university students in South Africa and Nigeria also influenced their academic performance.

The main point of considerations in the monograph was the conclusion that countries need accountants to stimulate economic growth. The results of the study show how important is the relationship between political reforms and the results of accounting graduates, and between the type of students' personality and their academic achievements. The analyzes result in recommendations for decision-makers to re-evaluate the pre-requisites for studies and include psychomotor tests that will help identify candidates with the best professional predispositions. In addition, educational / professional counselors should direct students to professions that favor their personality traits in order to enable them to succeed in their studies. The results of the study can substantively support governments in developing strategies to improve the 'quality' of students at universities, as well as improving their grades. The conclusions from the dissertation are applicable throughout the African continent – in countries where students face similar challenges.

Undoubtedly, the logical and transparent construction of the reviewed work is its strength. This study is organized into eight chapters. Chapter 1 provides a background of both countries under examination as well as the purpose of the study. Chapter 2 examines the African labour market outcomes. Chapter 3 considers policy reforms regarding higher education in both countries, while chapter 4 looks at factors that affect the academic performance of accounting students, including relevant theory on personality type, cognitive style, and study approaches. Chapter 5 discusses the methodology applied in this research. Chapter 6 provides the results and analysis. Chapter 7 discusses the obtained results and chapter 8 presents the conclusions and recommendations.

The academic achievements of Ms. Elo Claire Odogbo include:

1. Conducting in-depth discussions on factors affecting the quality of accounting study.
2. Developing the methodology for modeling the educational process in the field of accounting across the African continent – in countries where students face similar challenges.
3. Conducting in-depth empirical research on the factors and their impact on the quality of accounting study.

I think that the results of the research carried out by the author, both in the normative and positive way are very important. In my opinion, the book entitled *The African Labour Market Outcomes for Accountants: Policy Implications on the Output of Qualified Accountants in Nigeria and South Africa* has not only epistemological value, but also, because of the deeper discussion on factors influencing quality of education, it has the theoretic nature. As a reviewer, despite the high evaluation of the monograph as a whole, I am obliged to refer to the weaknesses of the paper. Undoubtedly, the size of research sample is one of them. The study was carried out only on a sample of 115 respondents from South Africa and Nigeria and thus there is a doubt about the replicability of the findings for other countries.

In conclusion, I find the book *African Labour Market Outcomes for Accountants in South Africa*, indicated by Ph.D. student as the original solution to the scientific problem, may be the basis for applying for a Ph.D. degree in economic sciences in the discipline of economics.