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**Review of the PhD Thesis of Elo Claire Odogbo entitled
'African Labour Market outcomes for Accountants: Policy Implications
on the Output of Qualified Accountants in Nigeria and South Africa'
written under the supervision of Prof. Piotr Krajewski and Dr. Piotr Staszekiewicz**

The reviewed doctoral dissertation is extensive, 285 pages long, what comprises an average length in this type of studies. It consists of the introduction and 8 thematic chapters, the last of them presenting closing remarks. The final part of the dissertation enlists references and lists of tables (26) and figures (19). The paper begins with a summary prepared in the Polish language.

The design of the reviewed dissertation is clear and logical. No objections can be raised when considering the structure of the work. The individual parts constitute a coherent whole and a logical arrangement of the content which is completely in line with the title. Furthermore, the particular chapters have been designed in a way that allows a consistent substantive discussion.

The work concerns a highly important and relatively poorly recognized from the contemporary challenges point of view theme – education in the field of accounting in two selected African countries – Nigeria and South Africa.

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The language used in the dissertation is largely communicative and thus the work may be considered valuable for not only management theorists, but also practitioners of human resources management and management responsible for the accountants' education. Altogether, the work should be reviewed positively. Though minor mistakes were not avoided, the overall assessment of the dissertation remained unaffected. The thorough analysis of the work led to the comments presented below.

Analysing individual parts of the work in detail, several issues can be discussed:

- The table of contents comprises as many as 5 pages. It results from the adopted editing style, with extensive top and bottom margins and inclusion of the very short parts of the text (sometimes only about half of a page).
- Introduction well communicates authorial intentions, research procedure and dissertation structure. The description of the structure is very synthetic. The author writes (p.14) 'what is the question then arises? (and, by the way, there is an error in this phrase: "is" or "arise" so better option: What is the question then?). On what basis does it make such a statement? Are there really similar challenges everywhere on the African continent?'
- First chapter and the next. A very good approach was applied here – each chapter starts with a synthetic introduction and ends with a summary. These short descriptions interlink the content of individual parts.
- Chapter one is entitled *Background and Significance of Study*. The content is consistent with the title. Seventeen pages of this part are devoted to drawing a general picture, background and purpose of the study. The author presents the continent as 'the world's ten fastest growing economies' and says that Africa is 'becoming a key player in the global economy'. One could hardly disagree with this. Then, the need to create productive jobs and to pay attention to creating human capital is indicated.

In the *Rationale and Significance of the Study* section (p. 28) one can find a statement: 'Several studies have examined the impact of policy reforms on education. However, few studies have focused on accounting education in Nigeria and South Africa (...) – no authors or specific sources are mentioned to support the claim.

Page 30 delineates the research questions: 'Do Government policies on education have an impact on the output of qualified accountants in Nigeria and South Africa? Do personality type, cognitive style, and study approach affect the academic performance of accounting students in South Africa and Nigeria?' These are important questions and the fact that one of them concerns the analysis carried out at the macro level is significant. The second one, then, refers to the psychological traits of individual respondents.

The applied terminology is defined on p. 30. Unfortunately, no sources of the definitions are mentioned.

Chapter 1 lacks summary.

Chapter 2 applies to the background of the African Labour Market. It begins with a description of the situation in Africa and then both Nigeria and South Africa are presented in more detail. The title of p. 37 is awkward: *Education and Training as a Major Barrier* – but barrier to what? what barrier? It would be worth clarifying.

On page 51 we may read that 'Several studies have highlighted the importance of accountants (...) – again, the general term. But what studies? No sources are identified – the only one reference was mentioned during the discussion – Okolie and Izedonmi (2014).

The presented statistical data and referenced demographic analyses are current and properly selected.

The conclusion is the statement 'Notwithstanding, the underemployment of graduates, and well as short-term skills in accounting, not just Nigeria.' (and, by the way, there is no verb in the sentence). As before, the generalisation of the results from the two studied countries to all African countries requires further clarification.

In Chapter 3, the Educational Policy Reforms are described. The first part of the chapter focuses not only on the surveyed countries, but also gives a broader context – the results of research in relation to cross-border reforms in education and the graduation rates from many countries are offered, including the USA, European countries, India and some African countries. The rest of the chapter presents the reforms in Nigeria and South Africa.

A part of the chapter on the history of education in the field of accounting at universities in the studied countries and information on Professional Accounting seems valuable from the research and cognitive point of view since the phenomena is presented in a broader context (e.g. corruption).

A similar pattern is employed in the case of the both countries.

Just before the conclusion, Odogbo puts forward the first hypothesis which is formulated correctly, 'Government spending on accounting education is significantly related to the output of accounting professionals (measured by their university graduation rates).'

The fourth chapter comprises the observations of the performance context such as personality type, cognitive style and study approach. At this point, the interdisciplinary manner of the research can be noticed.

Here, the mature discussion with the researchers takes place and, similarly to the previous chapter, hypothesis two is formulated just before the conclusion. It consists of four (2a, 2b, 2c, 2d) partial hypotheses. Neither of them raise any objections.

The fifth chapter presents *Research Methodology*. Clearly, there is an interesting idea for the research course – the interpretation of several concepts is applied in order to create an original idea. Notably, the research layer is a very strong point of the reviewed monograph. Various and well-chosen research methods have been applied here.

Some misunderstanding may stem from the fact that goals (p. 117) and hypotheses (p. 118 et seq.) are being repeated, not to mention the fact that they have already been presented. This part of the dissertation encompasses numerous figures illustrating the adopted approach and confirming as well as enriching Odogbo's thorough research.

The research is conducted in two ways – it refers to both the education system and psychological traits of the students. Furthermore, versatile methods are applied: the analysis of primary and secondary data, triangulation of data and a variety of statistical methods.

'Ethical consideration' can be found in the discussed analysis and it deserves credit since it comes from the researcher at such an early stage of a scientific career.

After a detailed presentation of the research results included in the final part of the work (in three large annexes as well), the author proceeds to the discussion which is also conducted in



two ways. Yet, its insufficient length should be perceived as a flaw. The author refers to the selected research results and translates her original conclusions to conclusions and recommendations. From the utilitarian and scientific point of view the recommendations as well as the directions for further research may be considered useful.

The bibliography is extensive. 228 literature references were provided: books, recognised and current articles as well as the Internet sources.

Single spelling errors could be found in the dissertation, e.g. in the summary '(...) wydatki rządowe na edukację księgowych (...)'; constant repetition of 'consequently' in the Introduction (p. 12). Moreover, the figure caption 'Own Representation' should be replaced by 'Own elaboration.' There are also language errors in the work, some of which were previously indicated.

Conclusions

To sum up, the thesis comprises a high level of scientific work. It seems to be a thought-provoking study for scientists preoccupied with education in the field of accounting. All the stages of the investigation are well arranged and measurement techniques and methods are properly applied – references to the primary and secondary data. Overall, the paper is well presented and interesting to read.

In my opinion, the reviewed thesis fulfils all the requirements aimed at obtaining a PhD degree. This thesis is ready to be defended.

The reading of the work under review uncovered some minor errors and indicated the need for certain corrections. To be precise, certain wordings or judgments as well as the selection of literature sources ought to be specified. Presented above in the particular points of this review, they will probably be explained during the defence of the thesis.

When it comes to the graphic design, it is worth paying attention to the unfortunate distribution of the text on pages and additional spaces between paragraphs. Having used a more compact layout, the work would undoubtedly fit 160-170 pages which would certainly be of benefit to its readability.

Yet, they do not significantly affect the overall assessment of this work.

Na podstawie powyższych argumentów stwierdzam, że rozprawa Pani Elo Claire Odogbo „African Labour Market outcomes for Accountants: Policy Implications on the Output of Qualified Accountants in Nigeria and South Africa” przygotowana pod kierunkiem Prof. Piotra Krajewskiego i dra Piotra Staszkiwicza spełnia wymagania stawiane rozprawom doktorskim w świetle obowiązujących przepisów zgodnie z treścią art. 13 ustawy z dnia 14 marca 2003 roku o stopniach naukowych i tytule naukowym oraz o stopniach i tytule w zakresie sztuki (Dz. U. 2016 r. poz. 882, 1311 ze zmianami) i uzasadnia nadanie Jej stopnia doktora.

Małgorzata Warwas